



WUJAL WUJAL
ABORIGINAL SHIRE COUNCIL

2016/17 Annual Report

Wujal Wujal Aboriginal Shire Council

wujalwujalcouncil.qld.gov.au



Legal information

This Wujal Wujal Aboriginal Shire Council 2016/17 annual report has been prepared in accordance with the Queensland Local Government Act 2009 and Local Government Regulation 2012 S182.

Under legislation, Council is required to prepare an annual report each financial year for the shire with reference to the progress of the Council's community, corporate and operational plans. The report's aim is to offer Council's constituents a transparent insight into the activities and achievements of the Council during the 2016/17 financial year.

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Welcome to Wujal Wujal Country

Wujal Wujal is the home of the Kuku Yalanji, Kuku Nyungul and Jalunji clans – the ‘rainforest people’, the traditional owners and custodians of our region in far north Queensland. Located in a World Heritage site, abundant with sacred waterfalls in the Bloomfield Valley, Wujal Wujal means ‘many falls’ in our local language. Our population of more than 650 people welcome all visitors to our area to hear our stories and learn of the history and heritage alive in our country today.

Putting Wujal Wujal on the map

Our location

Wujal Wujal’s ancestry dates back thousands of years and is one of Australia’s best-kept secrets. We have a unique combination of terrain and scenery rarely accessed by tourists, even though the nearby Bloomfield Track’s scenic coastal road can be walked from Cape Tribulation to Cooktown.

Adventure-seekers, bird-watchers and independent travellers will all discover our scenic haven, with the Daintree Rainforest right on our doorstep and the Great Barrier Reef just off our coast. Visitors come to experience the Kuku Yalanji Rainforest and to hear the tales of Aboriginal culture and Dreaming connected to this special region and its native flora and fauna.

Wujal Wujal’s unique environment is studied and protected by the Jabalbina Indigenous Sea Ranger programme with Eastern Kuku Yalanji elders and traditional owners helping to guide this programme.



Our history

While our community has existed for hundreds of years, the shire was founded by Lutheran Missionaries in 1886. Our area then became administered by the Hopevale Mission Board in 1957. We were officially renamed Wujal Wujal, an Aboriginal Shire Council, in 1979 and our Council was formalised in 1980. English is widely spoken by all and the older people still speak Kuku Yalanji in the community. The main clan group languages are Kuku Yalanji, Kuku Nyungul and Jalunji.

Our future

Our future rests on the creative development of a variety of business enterprises that will continue to benefit community members, meet the diverse needs of the community, and add to the local economy by expanding tourism to the Wujal Wujal environment.

Our Bana Yirriji Arts Centre supports traditional arts and culture. Cultural tourism means we can now share our region's unique delights and attractions.

2016/17 – The year in review

Mayor's introduction Desmond Tayley

Focusing on our future

Welcome to the Wujal Wujal Aboriginal Shire Council annual report for 2016/17. It is my second report since becoming Mayor, and our first since the most recent elections in March 2016. It has been a year of change and a new positive direction.

As the Mayor, I am a proud Kuku Yalanji and Kuku Nyungul. My vision for this community's future is through holistic leadership that incorporates the security of sustainable economic development, a community strong and united in health and wellbeing while protecting both cultural and environmental harmony. The achievements I have led are highlighted in this report.

Through a collaborative and team approach on new projects and initiatives, the Council and its staff have delivered on emerging community needs. The elders of the community have been consulted and included in an advisory capacity to assist Council's focus and ongoing operations.

This year it is my pleasure to welcome your new CEO, Eileen Deemal-Hall to your Council. Eileen joins with a vast amount of experience from the State's industrial sector. We are fortunate to have an aboriginal CEO to lead Council's operations.

Deputy Mayor, Robert Bloomfield, Cr V. Tayley, Cr B. Creek, Cr R. Kulka and I agree that our goal is to work together to make our community strong and self-sufficient. We will support our people through our leadership to maximise opportunities to build a strong future through greater local capacity.

Under the government's new Ministerial Champions programme, I have been working closely with other regional Mayors, our ministers and community leaders to engage more effectively with the Queensland Cabinet on the opportunities and challenges facing Aboriginal and Torres Strait Islander communities. Wujal Wujal's individual Government Champion, Jamie Merrick, Director-General of the Department of Science, Information Technology and Innovation (DSITI), visited our community to work with us this year. Mr Merrick helped me with work on our community plan. The Department has also helped with infrastructure and telecommunications support, project funding and installation of new PCs in our Indigenous Knowledge Centre to support digital learning for the whole community. I would like to thank Mr Merrick and his team for their support throughout the year.

With new infrastructure and systems, our work is more streamlined and better able to support our Council projects. With better accountability, we are able to forge stronger relationships with our local council colleagues and state government sponsors to maximise our effectiveness as well as funding opportunities.

We have achieved a positive result against our key performance indicators in our Operational Plan. You can read more about our success in this report.

Our 'Five Generations' plan is our blueprint for creating a safe and sustainable community that moves us from relying on funding to becoming our own entrepreneurs. We are a community that celebrates our culture and shares our success. On behalf of the Council, I invite all our community members, visitors, businesses and investors in our region to get involved in our success stories for the years to come.

Yalada!

**Wujal Wujal Aboriginal Shire Council Mayor,
Desmond Tayley**

“My vision for this community’s future is through holistic leadership that incorporates the security of sustainable economic development, a community strong and united in health and wellbeing while protecting both cultural and environmental harmony.”

Mayor Desmond Tayley



Chief Executive's introduction

Eileen Deemal-Hall

Being accountable for our journey today

Having taken on the Chief Executive Officer (CEO) role on 15 August 2016, with one-quarter of the reporting period behind me, I would firstly like to acknowledge the efforts of the previous executive management team. I would also like to acknowledge that, during this financial reporting period there were many people who joined us on our journey. Some initially started as colleagues and, as the year has progressed, have been adopted as family and friends. They have made a huge difference to our community just by being with us on our journey.

This annual report is our platform to track the achievements against our Operational Plan during the financial year (1 July 2016 to 30 June 2017). The aim is to:

- report on our activities and projects for the year
- highlight our progress against our key performance indicators in the Corporate and Operational Plans
- present the audited financial statements for the years 2014/15, 2015/16 and for this current financial year
- highlight our renegotiated service agreements and contracts across State and Federal Governments.

Under my direction, and a new management's ethos, Council's focus was to consolidate unfinished legacy projects while laying solid foundations to build a stronger future and support our community's 'Five Generations' plan. This meant having the right administration and support systems in place to give life to our plans to promote future growth. Leading by example would lead to a 'stronger together' philosophy with the objective of achieving a responsive and self-sufficient community. Later in this report, you will read about the importance of My Pathway, Queensland Police Service and Wujal Wujal Justice Group in the context of community resilience initiatives.

Of course, there were also emerging concerns and challenges that required Council and the community to adopt and make hard decisions to meet deadlines and overcome challenges head on. Exposure resulted in greater readiness to be responsive to change and set the mindset for future practices. That inevitably required buy-in from critical stakeholders. It was vitally important to have a lens on work with Traditional Owners, capacity partners and impacts from issues such as climate and disaster events on Council operations. Protection of not only Council-owned assets, but also future-proofing cultural assets, was integral to achieving

the desired outcomes. This led to the planning, construction and installation of the Council's own Weather Station and River Monitoring to Bureau of Meteorology standards – which is run across Council's SCADA network. Coastal Adaptation work done as a case study with Griffith University's National Climate Change Adaptation Research Facility (NCCARF) and Local Government Association of Queensland (LGAQ) also resulted in the contribution of disaster management data. It goes without saying that the correlation between traditional knowledge on country (both land and sea) with point-in-time data is critical for our survival, as a culture and community.

Our Operational Plan also spoke about customer focus – whilst this was agreed before my term – my lens was on redesigning customer focus as a more culturally responsive conduit, for not only Wujal Wujal residents but also for visiting agencies who co-deliver services with Council. It was also imperative to acknowledge the wealth of cultural and traditional knowledge here within Wujal Wujal and the surrounding Kuku Yalanji, Kuku Nyungul and Jalunji clan estates. Tangible evidence of this was in the creation of senior cultural engagement officer positions with two elders – Billy Harrigan and Marie Shipton – representing the core interests of Traditional Owners and Council. Our enterprising collaboration avoids unnecessary conflict which, unfortunately, other councils may experience.

There was also a focus on working collaboratively within our Region, particularly with Cook Shire and Hope Vale Aboriginal Shire Councils. In 2016/17 we implemented CEO regional monthly catch-ups, joint progress on regional disaster management framework negotiations and their corresponding resourcing and support. I particularly would like to sincerely thank members of those councils and also their respective CEOs – Steve Linnane (Hope Vale Aboriginal Shire Council) and Tim Cronin (Cook Shire Council). Without their help, encouragement and support, this project would not have been possible.

As your CEO, I am responsible for the delivery of both the Council's Corporate and Operational Plans. As well as controlling income and expenditure to achieve maximum benefit, my main responsibility is to maintain an efficient, committed workforce with the skills to support our community's needs. Following the election in 2016, many of you will have already met and worked with the new Mayor and councillors. Of course, the Mayor was not an unknown entity, having spent two prior terms before his sabbatical from Council. The community was delighted to have Mayor Tayley back at the helm.

Shortly after the election, the Council employed its new senior management team, notably Victor Mills (Director of Works and Building Services) and myself. Together we have implemented a significant amount of change – working from a grass-roots approach to make the Council more efficient and accountable. This was further facilitated with the key appointment in December of Kate Hams as the Director of Economic Development.

Our new team brings a wide range of experience to the community to assist in developing our skills and broadening our scope to deal with emerging Council issues without having to purchase external expertise.

As the fourth CEO in just 12 short months, the position demanded accountability, stability and progress. For Council, that meant having the right information and research upfront to justify our plans and report accurately on our progress. Better independent data determined more accurate and correct population figures which significantly impacted on our funding models in many instances. Additional funding would mean increased service reach of our Council operations. This has led to more appropriate funding levels and service provisions. You can read about our Council-led population count in the Community needs and housing section of our highlights from the field, which was completed with the assistance of the Department of Health, for which Council was most grateful.

Increased transparency concerning our projects and associated costs also helps us to be honest about our capabilities to identify where we need additional expertise. Skill identification and gap analysis was high on the agenda, particularly given my prior work history in training and development.

This year I instigated new capacity partnerships with government departments, regional councils and private entities. These new capacity partnerships have been essential in enhancing capacity to build our future success. We contracted expertise into Council's Human Resources and Industrial Relations through the LGAQ. In October 2016, I met with the Queensland Treasury Corporation to start up a partnership focused on financial sustainability. At no cost to Council, they have helped us deliver training to councillors and senior management. Our achievements and progress have only been possible with buy-in from major supporters and key stakeholders who encourage excellence.

In May 2017, I was fortunate to participate in a CEO exchange programme facilitated by Local Government Managers Association. The programme enabled me to connect with South East Queensland Shire Council Network, inclusive of Lockyer Valley, Ipswich, Brisbane, Redlands and the Sunshine Coast. This helped to build a wider network of resources for myself and my senior management team.

I would like to take this opportunity to thank the entire Council workforce for their hard work and dedication throughout the year. The achievements to date could only have produced success with this team and the support of our Mayor and councillors.

I would also like to acknowledge and give recognition to the incredible support and confidence we as a community have achieved through our Government Champions' office, particularly Director-General Jamie Merrick and his Director, Alena Tracey from Department of Science, Information Technology and Innovation. There were most definitely challenging times, but with true grit and determination and their support and encouragement, we advanced and made ground on a range of complex issues. However, these challenges have a habit of making you stronger and more resilient. Our community is better now for it. We Are Stronger Together...

I am excited and enthused to lead the future direction of this Council into the coming financial year.

Your Chief Executive Officer, Eileen Deemal-Hall





Vision, mission & values

The Wujal Wujal Aboriginal Shire Council aims to improve the quality of life in the community through coordinated, sustainable and equitable delivery of services that focus on local priorities. Our vision, mission and values support our Corporate Plan which helps us to achieve our aims.

Our vision:

A happy, educated, united and prosperous community that continues to enjoy the benefits of modernity and tradition simultaneously.

Our mission:

To serve the community through a coordinated, sustainable and equitable delivery of services which focus on local priorities and contribute to the improvement of the quality of life.

Our core principles and values:

- Customer focus
- Accountable management
- Respect for aboriginal culture and tradition
- Continuous improvement
- Quality
- Outcome driven
- Positive image
- Value for money
- Environmentally friendly
- Networking.

Council structure

The Council administers the area bounded to the north by the Cook Shire and to the south by Douglas Shire. The Council is responsible for providing essential services, infrastructure and housing to the local community. Councillors are also committed to ensuring that all other services such as health, education, law and order, land management, employment and training are accessible to the whole community. However, it must be noted that Council's service reach is across three shires. This is particularly evident in the areas of community care services, social housing related to Council's owned houses. This unique service reach also creates an opportunity to renegotiate for funding. During 2016–2017, a review was funded by Local Government Association of Queensland (LGAQ), and

Mr Ross Higgins worked with Council to do an organisational structure review for operations. Therefore, positions originally in 2015–2016 will have changed. For example, a Community Services Manager role was then changed to Director Economic and Community Development. The aim was to have a specific role to work on economic development aspirations across Council.

The Council has an elected Mayor and councillors who have specific powers, responsibilities and duties set out in the Local Government Act 2009. Elections are held every four years. The next election is scheduled for March 2020.



Wujal Wujal Community

Elected Councillors & Mayor

Corporate Management

CEO

COO & CFO – Transitioned into Director of Finance and Governance and Finance Analyst/Manager, Director Economic and Community Development and Director Works and Building Services

Department Heads – Managers transitioned into Coordinators

Council employees

Our Council



Desmond Tayley
Mayor



Robert Bloomfield
Deputy Mayor



Bradley Creek
Councillor



Reagan Kulka
Councillor



Vincent Tayley
Councillor

Councillor Meeting Attendance

1 July 2016 – 30 June 2017 including Special Meetings held

Councillor	Meetings attended / meetings held
Mayor - Tayley	11/11
D/Mayor - Bloomfield	11/11
Councillor Kulka	11/11
Councillor Creek	11/11
Councillor Tayley	10/11

Elected Members Portfolio Responsibilities

Mayor Tayley	Governance & Finance	<ol style="list-style-type: none"> 1. Membership of Committees, Boards and Regional Organisations 2. Far North Queensland Regional Organisation of Councils (FNQROC) – attendance 3. Far North Queensland Regional Transport Group (FNQRTG) – attendance 4. Technical Working Group (TWG) – Chair 5. Bama Wujal Wujal Warra Advisory Committee – Chair 6. Wujal Wujal Arts and Cultural Centre Policy Advisory Committee – Chair 7. RJCP Board – Member 8. Wujal Wujal Community Safety Committee – Chair 9. Audit Committee
Cr. Tayley Cr. Kulka	Infrastructure	<ol style="list-style-type: none"> 1. Housing, Bama Warra Committee 2. Water Treatment 3. Roads/Transport 4. Telecommunications 5. Technical Working Group (TWG) – attendance 6. FNQRTG
Cr. Bloomfield Cr. Kulka	Economic Development, Environment and Tourism, Land & Culture	<ol style="list-style-type: none"> 1. Bloomfield Track Stakeholder Group 2. Jabalbina Liaison 3. FNQROC Pest Management 4. Cape York Local Marine Advisory Committee 5. Cape York NRM and Terrain
Cr. Bloomfield Cr. Creek	Community Lifestyle	<ol style="list-style-type: none"> 1. Health, Aged Care Programmes 2. Streetscape 3. Education 4. Community Employment Programmes 5. Sport and Recreation 6. Yindili Sport and Recreation Committee – Chair is Cr Gibson; meetings held first Tuesday of each month (also Sports Reference Group) 7. Kindergarten – Reference Group 8. Bloomfield State School – P&C
Cr. Tayley Cr. Creek	Law and Order	<ol style="list-style-type: none"> 1. Queensland Police Service Liaison 2. Justice Group 3. Consumer Advocacy
Cr. Tayley	Audit – Financial	<ol style="list-style-type: none"> 1. Audit Committee

Councillor Remuneration

KMP	Salary Value	Cash TA	Vehicle – Estimate only	Phone	Superannuation	Total
Mayor – Tayley	99,687.00	5,896.48	30,000.00	1,320.00	9,470.27	146,373.75
D/Mayor – Bloomfield	57,511.00	483.10		1,320.00	5,463.55	64,777.65
Councillor Kulka	51,202.00	830.60			4,864.19	56,896.79
Councillor Creek	51,202.00	425.22			4,864.19	56,491.41
Councillor Tayley	48,435.00	208.65			4,601.33	53,244.98

Highlights from the field

Wujal Wujal artists from the Bana Yirriji Arts Centre teamed up with Cairns textile artist, Lynelle Flinders to produce 100 silk kaftans. The collection was showcased at fashion festivals in Melbourne, Adelaide and Cairns, and sold at the 2016 Cairns Indigenous Art Fair and our own Arts Centre's gallery shop.

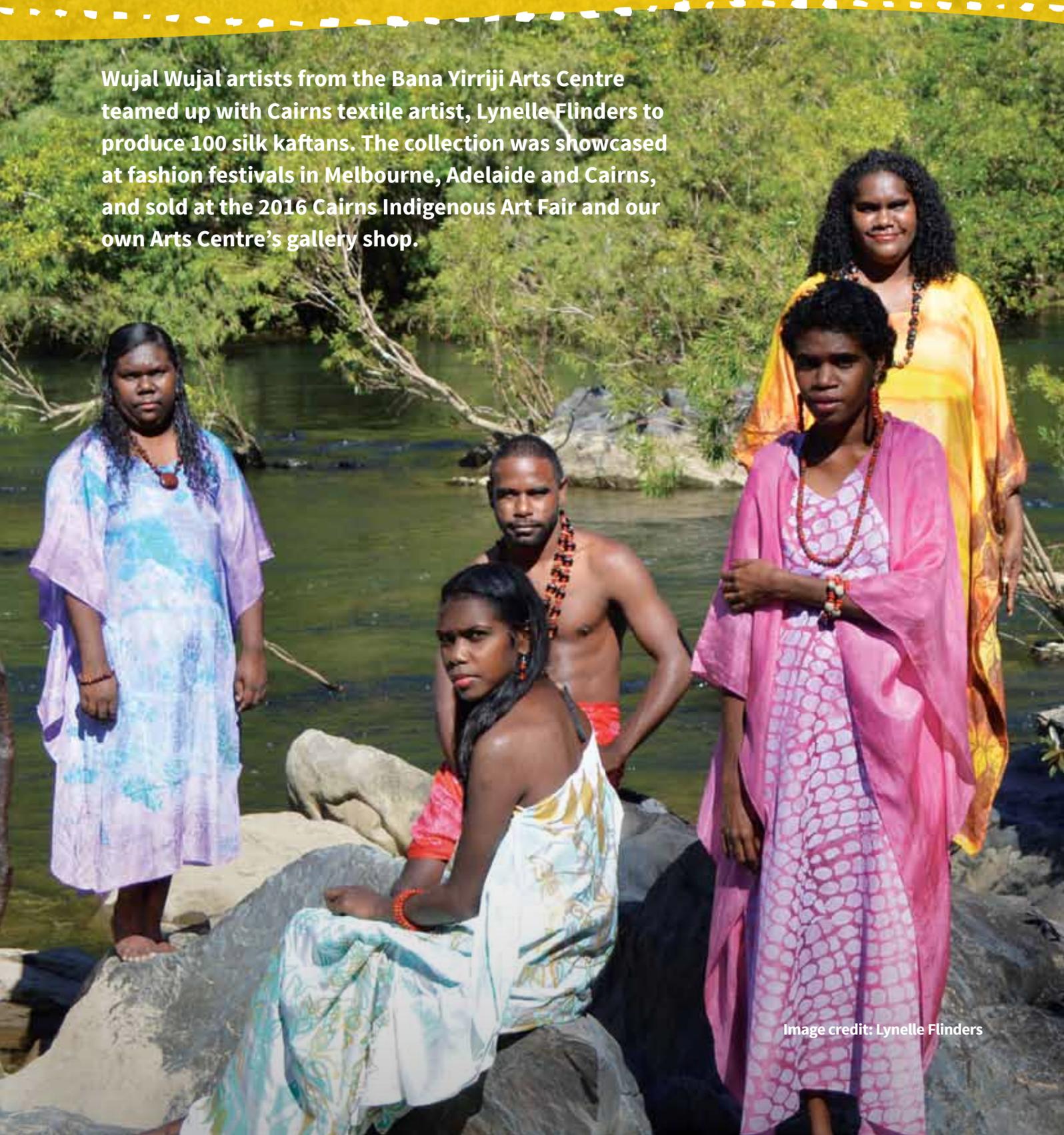


Image credit: Lynelle Flinders

Operational Plan performance 2016–17

Our Council performance is measured against the long-term goals of our five-year Corporate Plan, underpinned by the annual aims in our Operational Plan.

During 2016–2017 there were changes in the operational structure, which will be evident from the titles used to describe the roles of the Executive Management team. With the creation of new roles there was renewed focus on economic development, governance, digital technology and, of course, culture. It is important to note that, during this reporting period, there have been two Chief Executive Officers in the role. That, in and of itself, required a need to effect stability while attempting to grasp with a litany of issues adversely affecting the community.

Compounding the issue was the inheritance of a large number of ‘legacy projects’ dating as far back as 2012. These projects were classified as ‘outstanding’ and were in dire need of remedial action, not just to benefit the community, but also to bring Council into a position to lobby for future funding.

As a matter of urgency, a renegotiation of these legacy contracts and service agreements became one of our principal focus points. There was also a concerted effort to rework the internal audit functions and undertake a workforce skills audit to more fully understand the areas that needed ‘gap training’ and augmented resourcing. During the delivery of the operational plan, additional performance indicators were added by me, with the support of strategic government agencies, to enhance service provision during the reporting period and lay strong foundations to platform into the next reporting period.

This year’s Operational Plan was designed to strengthen partnerships with regional, state and federal stakeholders to support economic development, community health and wellbeing, housing, infrastructure, and community financial sustainability within a first-rate customer service model. While ambitious, the community would tend to agree that Council has delivered on its initiatives.

This section of the Annual Report highlights some of the specific field projects that have been achieved towards meeting these goals in 2016–2017.

While ambitious, the community would tend to agree that Council has delivered on its initiatives.



Economic Development & Enterprise

Our Corporate Plan encourages enterprise – promoting the development of micro, small and medium enterprises to enable community members to benefit from a more productive lifestyle and local economy. Local arts programmes provide new skills and proceeds from sale of works, directly supporting income streams for the local Wujal Wujal artists. Our community agencies provide support and service to help build Wujal Wujal into a socially and economically prosperous community. Here are just some of the ways Council supported economic development enterprise in 2016–2017.

Bana Yirriji Arts Centre – promoting business enterprise: Ongoing

The Bana Yirriji Arts Centre continues to act as a hub for developing income-earning opportunities through art. The Centre also revitalises our culture through community engagement and employs an Indigenous Cultural Coordinator/ Studio Supervisor (see Community Engagement below).

The Centre provides a workplace with meaningful activities that cultivate interest and pride in our traditional cultural heritage, our community history, family history and environment. The Centre employs three people on a full-time basis:

- Arts Centre Manager: Vikki Burrow
- Trainee Arts Centre Manager: Junibel Doughboy
- Trainee Administrator/Art Gallery Assistant: Dallas Fourmile

The Centre is an economic tool, providing around 20 of our local artists with a stepping-stone to a career as a professional artist and a gallery to showcase their work. The Centre, with the assistance of Indigenous Visual Arts Industry Support funding, developed a Wujal Wujal Arts Cultural Centre Strategic 2016–2017 Plan. An ambitious development plan was outlined, with targets to dramatically increase sales over the next financial year with a view to achieving an annual turnover of \$100,000 derived from art products.

The primary focus was to deliver greater exposure for artists-in-residence programmes to develop emerging product lines including silks, jewellery and other fashion accessories. The initiative also exposed artists to alternate art styles outside of their comfort zone.

Separate to this programme delivery was the incredible work undertaken by our local artists in teaming up with engineers to design the covers for water pumps as part of the SCADA network. The notion was to blend the often quite ugly, but necessary, infrastructure with modern and culturally significant art.

This project further enabled our local artists to broaden their artistic creativity and encouraged divergent skill sets to deliver some spectacular results. Not only were engineers moved to see how their deliverables were shaped into the natural environment, but the project had the added benefit of reducing graffiti. I am happy to report that all of the newly designed ‘skins’ that depict some of our cherished traditional stories remain undamaged and in pristine condition. It was truly an exciting project to witness the evolution of.



Kate Hams
Director of Economic and Community Development



It is likely that the Arts Centre will continue with the strategic art work initiative and grow the sales of various products, especially with the increase in tourists and visitors to the area and planned exhibitions for the coming year. The Arts Centre's website – www.wujalwujalartcentre.com.au – acts as a promotional window for our artists' works and is a shop front with online purchases available.

Looking ahead to next financial year, one of the Centre's main projects will be Community Culture Days. These days will allow families, young people and elders to share our culture and improve their artistic techniques by taking part in workshops with established local and professional artists.

The locally made products are sold via the main art gallery and also at local shops. The sales opportunities permit the locality to promote economic development opportunities that encourage entrepreneurship and community enterprise.

As one of our aims is to maintain and share our cultural history, this year the Centre implemented Stories, Art & Money (SAM), an artist management system that permits the art cataloguing software to administer the day-to-day business activities and achieve greater efficiency, thereby increasing the value of existing (stretched) resources. SAM also allows Council to have greater fiscal oversight of the sales of products. This allows Council to examine which artists are achieving in terms of sales, exposure and to track market activity generally.

In addition, the Arts Centre cafe provides an avenue for hospitality training and jobs for our young people. This year the Centre continued to provide work for local residents through the National Jobs Creation Package Work for the Dole scheme.

Artist-in-residence programme: Ongoing

A tangible result of the artist-in-residence programme was the participation of artists and their works in a number of art and fashion shows which are highlighted below.

Indigenous Arts and Fashion Show: Completed June–August 2016

One of the aims of the Bana Yirriji Arts Centre is to market Queensland's indigenous art locally, nationally and internationally. This year saw the Council forge an important collaborative partnership with the Queensland State Government. The collaboration sourced funding from the Indigenous Regional Arts Development Fund.

The funding promoted our local artists across Australia. The collaboration allowed the artists to develop new skills and absorb relevant aspects of the fashion industry. In a 'creative collective', 20 Wujal Wujal artists from the Bana Yirriji Arts Centre teamed up with Cairns textile artist, Lynelle Flinders to produce 100 silk kaftans over a period of about six months. The kaftans' colours and designs were heavily influenced by our pristine local surroundings such as the waterfalls, mountains and rivers. The collection was showcased at fashion festivals in Melbourne, Adelaide and Cairns, and sold well at the 2016 Cairns Indigenous Art Fair and our own Arts Centre's gallery shop.

The development of new product lines and the exposure to art and fashion shows provided much-needed confidence and community pride. There was a very clear expression of excitement and willingness to learn more about art and fashion and utilisation of new media while remaining steadfast to our principles and culture.

Throughout the year, we promoted the development of micro and small businesses

Business incubation: Ongoing

One of Council's goals is to have target support mechanisms for economic development and employment that benefits the Council area and its residents. Throughout the year, we promoted the development of micro and small businesses to help deliver some of our small-scale Council contracts.

The My Pathway initiative plays a pivotal role in the delivery of the dole programme for our local community, which we manage via a joint venture agreement. It is through, for example, the Employer Host Agreements that we will promote the professional development of new talent that will permit the joint venture partners to work responsively towards the aspiration of promoting from within the Council area talent pool where appropriate.

In another project, the Council mentored and supported Alistair's lawn-mowing service, a community-based business that was outsourced to a private local enterprise. The aim was to have Council act as a community incubator for community members to nurture their business.

Another project saw Council engage Mr Gibson as a casual parks and gardens worker for approximately 16 weeks. During that 16-week period, Mr Gibson learned about setting up an Australian Business Number (ABN), invoicing, having the right business insurances, undertaking assessments and delivering on health and safety plans, how to quote for services and maintenance of machinery and equipment. There was also a transition period when Mr Gibson came off the Council books and was then able to apply to become a supplier of goods and services for Council.

With the National Disability Insurance Scheme (NDIS) rolling out to Indigenous Communities during 2017–2018 it became important to work on preparation of Indigenous community members to become registered businesses, where possible.

The programme provided great learning from a Council perspective as we learned to develop alternative assistance to the community to support their need to become business owners.

A larger-than-life joint venture

Wujal Wujal Aboriginal Shire Council, My Pathway, Gungarde Aboriginal Corporation and Hope Vale Foundation are part of a Joint Venture programme. This is a Community Development Programme with funding provided from the Australian Federal Government.

Building our own – Targeted workforce development: Ongoing

In August–October 2016, the Local Government Association of Queensland (LGAQ) – through Gabrielle Dorward – assisted Council in conducting a workforce skills audit.

The audit was conducted across workforce and elected members with the goal of identifying critical skills shortage impacts. The workforce skills audit also helped Council to look at potential issues for digitalisation and automation requirements within key work areas.

The audit prompted some critical questions, such as:

- If we did not train and upskill – does Council have the capacity to adapt from the current skills and knowledge pool within Council to a digital service model?
- What were the specific skills and/or functions needed to be developed as part of a capacity development focus? What are they and what are the costs on the bottom line?
- Has Council adopted a five-generations approach to skills and knowledge development?
- Who can Council partner with to develop not only our workforce but also wider community?
- What cultural skills should be developed along with our workforce?
- Does our organisational structure support five generations?

In tandem with the workforce skills audit, Mr Ross Higgins who had been the CEO for Hope Vale had just retired, and was engaged by Council to assist with a review of our organisational structure. It was noted that the organisational structure was flat and missed key functions such as governance, economic development, community engagement and cultural support. The review also identified the need to streamline functions. This included amalgamating Building Services within the Works and Services Director's portfolio.

Patrick Nandy undertook a master builder traineeship as part of Council's skills development programme.

The human resources function needed to be independent of Council to assist with critical implementation of the new organisational structure; this was possible with LGAQ working with Council on a contractual basis as part of the transition period.

Revitalisation of apprenticeship and traineeship pathways during 2016–2017 was a key commencement project for Council's skills development programme.

- **Junibel Doughboy**—who demonstrates the skills needed of a Communications Manager and would be ideal at the Bana Yirriji Arts Centre
- **Vivien Donahue**—whose commitment and determination are unparalleled and recently completed a Cert IV in Business to support banking and post office functions that are undertaken by the Council
- **Patrick Nandy**—who has a passion for construction, and undertook a master builder traineeship in line with his role as Coordinator Building Services
- **Michael Bamboo**—who has started his Carpentry Apprenticeship.

2016–2017 witnessed the commencement of the trial of a casual employment pool to support the existing local government readiness talent pipeline promoted from the Council/My Pathway Joint Venture. Long-term unemployed people are able to gain industry experience and potentially employment through this process. There will be other programmes and initiatives highlighted later in the report that show Council's 'self-readiness' approach which serves to promote the current range of initiatives to identify new stars.

Recognising our own – Bruce Harrigan: 'Wujal Wujal Aboriginal Shire Council 2016 Employee of the year'

In 2016–2017 the Council introduced the 'recognition of excellence' programme for Council employees. Key performance indicators were administered to assess the tenacity of Council employees to adhere to process, procedure and deliver an all-round professional performance. Mr Bruce Harrigan met the demanding standards and was awarded as the 2016 Employee of the Year. Mr Harrigan's commitment to service delivery and support for fellow colleagues ensured his recognition for achievements.



Image credit: Darren Clark

The Bana Yirriji Arts and Cultural Centre is at the heart of the Yalanji culture





Community Engagement

Our Corporate Plan supports health, safety and services to cater for the diverse needs of our community – from providing community care to funding sports, recreational and cultural activities – for a range of community members, from youth to elders, to pass on their knowledge of our Indigenous culture. This year we started a new community newsletter.

Indigenous Knowledge Centre – providing new digital experiences: Ongoing

The Indigenous Knowledge Centre (IKC) provides an environment where learning, and digital immersion interface whereby community engagement and culture meet. The IKC increases opportunities to improve general knowledge, literacy skills, cultural enlightenment and entertainment. It does this by providing high-quality services, including books, internet access, after-school activities, tablet devices. The IKC is inclusive in providing a range of structured programmes across all age ranges.

This year the IKC focused on engaging with the community in new and innovative ways. As a predominantly visual, audio and story-based medium, digital technology delivered via tablet devices, is very suited to our traditional indigenous talents for painting and story-telling. We want all our community to benefit from new technology and use it to maximise their educational and cultural outlets. This year we benefitted from the Government Champion's scheme when the Department of Science, Information Technology and Innovation (DSITI) installed new PCs to help us support digital learning and access for the whole community.

Winning Ozobots programme: Completed 2017

The IKC received nearly \$10,000 in funding from the Queensland Government's Vision 2017 Coding and Robotics Grant programme. The project funding is designed to provide opportunities for the community to interact with robotics to develop skills essential to science, technology, engineering and maths (STEM) subjects and employment opportunities.

Robotic programmes were offered to all age groups, including children, young adults and elders. This project was so successful that the IKC supported a group of our young people to enter a regional robotics competition at very short notice in Cairns, hosted by State Libraries Queensland.

With only one week to prepare, Wujal Wujal Youth won the competition against other youth competitors who had been engaged for more than 12 months in preparatory work.

Tech-savvy seniors: Completed

One key project fulfilled the IKC's aim to expose our community elders to digital technology. Programmes such as Tech Savvy Seniors Queensland, funded through a partnership with the State Libraries Queensland and Telstra Foundation, provided our elders with the chance to connect with technology for a new digital experience. The Council delivered the Tech Savvy workshops to include community members aged over 60 years, to develop their confidence and skills with new digital technology.

IKC – enhancing customer service: Ongoing

This year the IKC increased its capacity to engage with the community with new posts and programmes by employing a new full-time Coordinator. The Centre also enhanced its service offering to include the government's First 5 Forever scheme – see Kindergarten update below.

Bana Yirriji Arts Centre – Strengthening our cultural voices: Ongoing

The Bana Yirriji Arts and Cultural Centre is at the heart of the Yalanji culture and provides the resources, opportunities and space for community members to practice, showcase and maintain their unique culture. The Centre works to instil a sense of pride and empowerment among our community and promote Yalanji culture through art Australia-wide and internationally.

The Centre aims to engage up to 100 community members in regular cultural and artistic events between 2016 and 2018. To achieve this, the Centre employs an Indigenous Cultural Coordinator/Studio Supervisor who mentors our local artists and is responsible for ensuring a high standard of cultural programmes. The Centre encourages Wujal Wujal residents to re-engage with their culture and community by getting involved with our different group programmes such as traditional dance, artefact making, traditional weaving, painting and printmaking.

Shaping the future – Deadly Science Getaway: Completed November 2016

For the sixth year running, Wujal Wujal Deadly Science Graduates joined other students from Palm Island and Cape York at the Deadly Science Getaway in November 2016. A joint project with the State Government and James Cook University, Deadly Science takes young girls from remote communities to the Orpheus Island research station to learn about marine biology. The aim is to encourage the girls to take up further education to lead to inspiring career pathways.

Improving our sporting facilities: Ongoing

Sports and recreational activities are a priority area for the Council to promote health and fitness and community engagement. Our main sports facility is a multi-purpose community hall with facilities for indoor basketball, cricket, gym and touch football. The community also has a sports oval for rugby, cricket, soccer, athletics and modern/traditional sports (such as golf and spear throwing). To adequately facilitate sporting and gym activities in Wujal Wujal, the Council engaged the Department of National Parks, Sport and Racing to assess our current sporting facilities. The department checked the structural renovations required to meet building codes and standards.

The Council continued to maintain the sports oval and its facilities to a high level to ensure that the community can participate in active sport and recreation. We also continued our work with the Police Citizens Youth Club's Sport and Recreation Reference Group to advocate for our community's population of young people to participate in sport and recreation activities.

Health and community services: Ongoing

We aim to provide quality aged and disabled care facilities and services. A key focus this financial year was to achieve compliance to meet the new Federal Government aged care reforms effective as of February 2017.

Kindergarten access and learning programmes: Ongoing

The Council provides kindergarten facilities that enable children to enjoy an early start education and experience a better transition to primary school. Our local kindergarten supports the Early Years Framework.

The kindergarten staff help to engage families by hosting parent evenings and community events. This year the IKC enhanced its service offering to include First 5 Forever. The government scheme focuses on improving outcomes for Queensland children aged up to 5 years by helping parents and caregivers become an important educator for their child. First 5 Forever does this by enhancing their confidence around communication and increasing access to valuable resources. While this was a new and innovative programme for Council to deliver, unfortunately the reporting data does not allow us to accurately identify the exact percentage of children who locally benefited from this initiative. Steps have since been taken to improve reporting accuracy for newer programme delivery.

Indigenous Community Radio: Ongoing

Our community radio station continues to broadcast with the help of funding from the Remote Indigenous Broadcast Services scheme. Last year the team at our radio station focused on producing DVDs and recording short stories from our community. This year those recordings documenting our heritage and history are available to listen to at the IKC in the 'Culture Corner'. These oral histories feature our community elders telling their stories, keeping our indigenous traditions alive. The stories are also archived by the State Library of Queensland.

Infrastructure – Building our future

Building Our Future commenced the 2016–2017 reporting period with a number of challenges.

- Decrease in new housing numbers – previous management had erroneously informed the department of housing that there was no overcrowding in Wujal Wujal and hence no need for new homes
- Issues with water supply being disrupted due to poorly constructed pipe network done by outside contractors
- No safe refuge for Wujal Wujal residents – Community Hall did not meet cyclone rating code and therefore could not be used
- Council Administration Offices needed new roofing to ensure the command centre for disaster during wet season could function
- Large number of construction legacy projects needed to be completed before new funding for future works could be negotiated
- A large percentage of the plant and equipment needed upgrading.

Starting on the back foot is never easy. In February/March 2017 Wujal Wujal was cut off from the rest of the world due to severe flooding. The Council was crippled due to breakdown in communications – this also impacted on people being able to use EFTPOS to purchase electricity and also critical food supplies.

This galvanised the Council to explore alternative power options to improve communications and support a safer workplace for employees during times of disaster. The data from the Weather Station and River monitoring due to be completed in 2017–2018 will greatly assist Council in risk mitigation. This will be a continuous improvement project with data being shared across a myriad of agencies to assist with the forecasting of significant weather events.

To enhance our capacity to deal with the demands of working on our housing and transport infrastructure, this year we have started to explore partnerships in the area of construction and project management. It is hoped that capacity partners will support the Wujal Wujal team in construction skills, building our capacity to secure the right infrastructure, get the best from procurement and deliver the best project management. This will be further explored into 2017–2018. This is particularly relevant for Natural Disaster Relief and Recovery Arrangements related activities.



Victor Mills
Director of Works & Building Services

Community Needs & Social Housing

Our Corporate Plan supports our work to develop and maintain infrastructure, land-use planning and environmental services to meet community needs. The Council develops, maintains and renovates existing infrastructure in order to improve community housing and Council buildings. To ensure that our residents have access to good quality housing, we make representation to government for adequate resources for construction, major renovations, repairs and maintenance. This is not as straightforward as you would think; there are quite often very onerous documents and processes that must be met in order to satisfy the agencies that there is a case for the desired outcome.

The Council also provides waste water systems for the community that endeavour to satisfy all legal and licensing requirements, with a view to redesigning the existing infrastructure to stay ahead of the likely legislative change regulating the water industry.

Making sure our residents have access to good-quality housing is one of your Council's main priorities.

Ensuring sufficient housing supply: Ongoing

Making sure our residents have access to good-quality housing is one of your Council's main priorities. We can only ensure the right supply if we have the right data about our population and its needs. This year, official State Government numbers based on the 2016 Australian Bureau of Statistics data had the Wujal Wujal population at 282.

Anecdotally, it was apparent that there was a severe undercount due to the large overcrowding occurring based on our personal knowledge of the community membership. In order to argue for more funding and allocation of new homes, Council needed new verifiable data sets to draw from.

The Council undertook a household-by-household population head count that showed that our numbers are closer to 683. This was undertaken with Council Environmental Health Officer and Animal Management officers in unison with the Queensland Health Environmental Health surveillance teams. This was a survey conducted over a two-week period.

This dramatic difference was obviously affecting our housing supply, not to mention the drain on resources, – in fact, a proper head count revealed that each two-bedroom house is home to an average of seven people.

With the right numbers, we can now implement better planning for housing development and infrastructure to cope with these community needs. One of our future aims is to build on this work with a proper boundary review of our area so we can plan for the most effective land use, housing and road development, and other services to suit our community. This will be captured in the proposed Wujal Wujal Master Plan 2017–2018.

Based on the revised information from our population survey, the new management team sought support from the Government Champions office. Together we joined forces to immediately lobby the government for funding for new house builds to alleviate socio-economic issues adversely impacting on the community that affect the social as well as psychological wellbeing of community members. This approach has resulted in additional six new houses, which will be delivered over the 2016–2018 period.





Installation of SCADA system at waste water treatment plant: Legacy Project; Completed March 2017

Control system alarms and failures at the Waste Water Treatment Plant could not be resolved remotely and required on-site attendance. The installation of a new SCADA system allows remote monitoring and assessment by operators prior to attending the site, which reduces operational costs on weekends. The new SCADA system greatly improves efficiency of all operations regarding reticulation, treatment and disposal processes.

Wujal Wujal Waste Transfer Station & Recycle Centre: Legacy; Ongoing

Due to potential accessibility issues, residents could only dispose of domestic waste at informal facilities or through illegal dumping.

A new waste transfer station provisionally identified for Kotzur Street could potentially be a formal facility for the community where items such as batteries and oil can be disposed of in a safe and responsible manner. This is particularly important as Wujal Wujal is nestled in a Wet Tropics Area and waste management is one of Council's most expensive services offered.

Animal management/Environmental health (Queensland Health); Ongoing

Wujal Wujal was identified as a lead community in animal management and environmental health. The success of the community's rigorous awareness and education programme was featured on ABC TV news and radio in 2017. The coverage focused on the elements of success:

- reducing health risk to people
- educating owners on local laws
- best practice on animal ownership
- population management
- vector control inclusive of pest management
- herbicide spraying to control pest weeds.

A key focus was also on training up Environmental and Animal Management Officers with the new certification negotiated with LGAQ and Queensland Health Environmental Health.

Climate Adaptation Case Study Project with NCCARF; Assessment completed

As a remote region, Wujal Wujal was one of three Aboriginal Shire Councils involved during the 2016–2017 financial year in case studies conducted for the National Climate Change Adaptation Research Facility (NCCARF) to assess the impact of climate change on our Council services and coastal adaptation. The Aboriginal Shire Councils of Yarrabah and Hope Vale were also part of the case study, the impacts of which are still being analysed.

At a high-level review stage, concern was expressed that the tidal levels of the Bloomfield River could affect our fresh water supply. Also, as flooding and severe weather isolates our community for long periods, any rising water levels caused by climate change would also be an issue. NCCARF Director, Jean Palutikof, visited us to discuss the issues and demonstrate the Coast Adapt programme. The Council will take the work forward, working with NCCARF consultants to use Coast Adapt for our planning and to develop a Coastal Hazard Adaptation Strategy. (See also Corporate Services below.) Proposed work for the future will also include work on protecting cultural assets such as keeping places and traditional food sources.

China Camp Road Upgrade: Legacy Stage 1 Completed May 2017; Ongoing

Residents, tourists and visitors to our region travel to China Camp for a unique in-country rainforest camping experience, which is home to our famous Roaring Meg Falls.

The road leading into the camp is crucial for local residents to reach family and services in Wujal Wujal and also for upkeep of the electrical supply infrastructure along the nearby CREB Track. The road to the camp was steep with an unsealed, rocky surface, and prone to flooding during the wet season. Constant maintenance was needed to ensure access. In December 2016, a 1.1km stretch of the road was sealed with concrete to 4m wide, ensuring more reliable and safer access for residents, local businesses and visitors.

However, due to changes in rainfall patterns, the impact on the road network will see additional work done and carried into the 2017–2018 financial year.

Wujal Wujal Boat Ramp Upgrade: Legacy; Ongoing

The Wujal Wujal boat ramp upgrade is a legacy project from 2013–2014 funding year. Due to the original scope and design requiring additional funding – the focus was on an achievable design that would still be in budget and meet functional requirements. This infrastructure is vital for:

1. Evacuations by boat when flooding occurs
2. Rescue teams access point for boating related events
3. Patrols and surveillance access point
4. Supply link during severe weather events
5. Public Boating access point.

Severe weather and flooding damaged the original boat ramp's structure which limited access at low tide and was a potential safety hazard due to poor drainage.

Proposed redesign will have the boat ramp widened by 1.8m with more functional grooved concrete ramp panels to provide safer access for the community. The concern will be the wet season impacts on design during building.

Water Treatment Filtration Replacement: Legacy; Completed March 2017

The Wujal Wujal Water Treatment Plant removes contaminants from the water using filtration membranes. Sharp material in the water damages these membranes under high pressure, resulting in frequent replacement. The existing filter membranes have been replaced with a new low-pressure system which lengthens the life of the membranes and extends replacement intervals. The pre-filtration system has been replaced with a new self-cleaning stainless steel system and renewed gravel pack surrounding the intake system. These upgrades provide a more secure water supply to the Wujal Wujal community.

Wujal Wujal Bloomfield River Water Main Crossing: Legacy; Ongoing

Social Housing for Wujal Wujal Council residents spans three Shires. For the south side area – which is in Douglas Shire – this area means the residents have to be on water tank and septic. During wet season and fire season this is not acceptable, and exposes that neighbourhood to extraordinary personal risk. Left unchecked because of the issues with the ownership of the bridge, Council continues to express concern to state agencies regarding the safety and wellbeing of its local population.

As noted by the CEO earlier in the report, there were many legacy projects that fell to the newly appointed senior management team. This project was one of the forgotten or legacy projects from 2013. The department had allocated money to the project, but it was redirected.

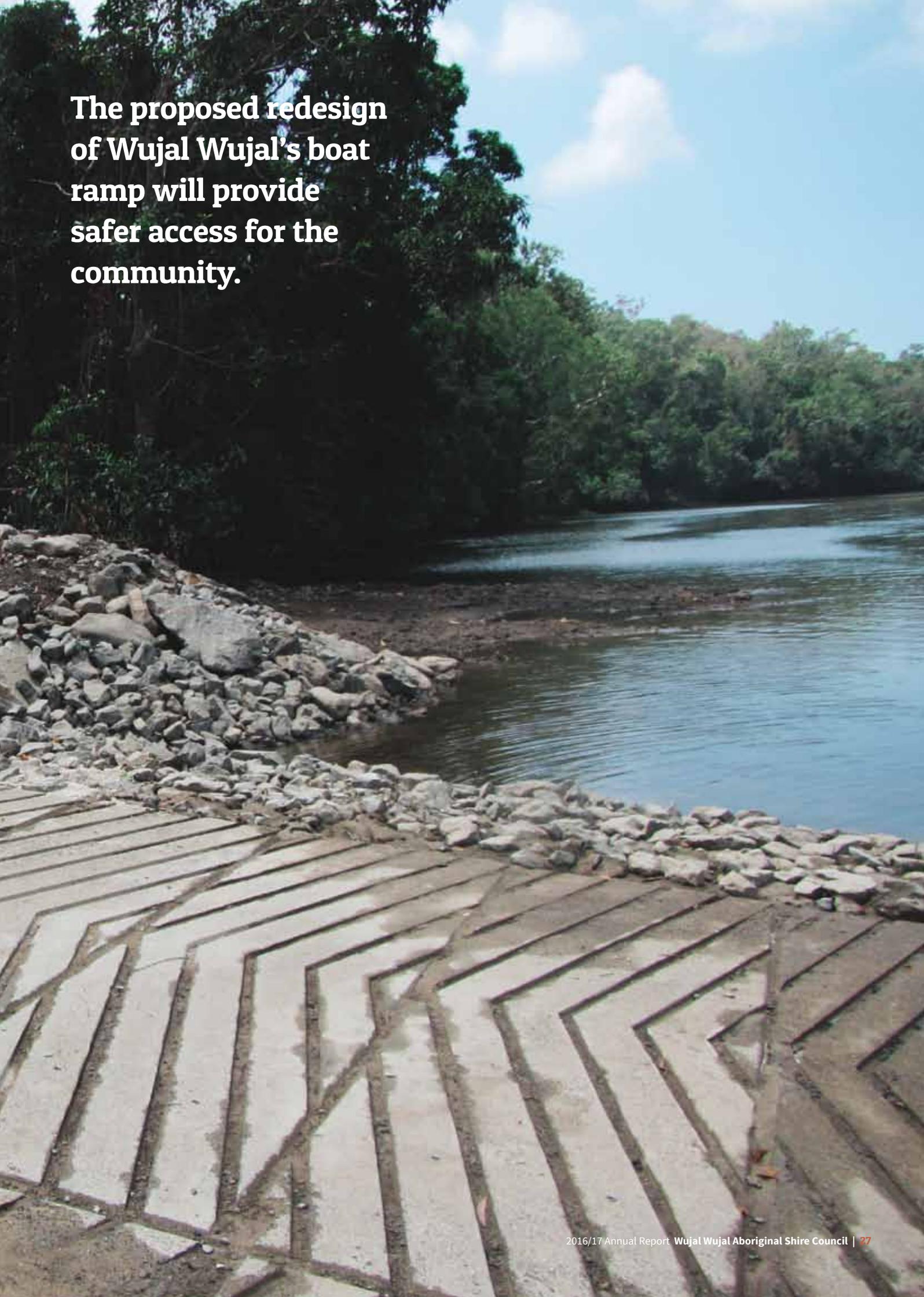
The other concern is ownership of the bridge – Council cannot run services across the Bloomfield Bridge until ownership is confirmed. It is currently in discussion with Department of Local Government and Infrastructure.

Until recently, there was no provision of potable water to residents of the south side. Construction of a new water main crossing of the Bloomfield River will ensure potable water supply to residents and neighbouring sports fields. The new water main will also benefit future community expansion.

Wujal Wujal Residential Pump Station Replacement: Legacy; Completed March 2017

The package pressure system used by the Arts Centre and residents of the south side to remove sewage was deteriorating due to age. Installation of a new pressure system now eliminates potential overflows and provides serviceable sewage connections to residents.

The proposed redesign of Wujal Wujal's boat ramp will provide safer access for the community.



Future-proofing our community

CORPORATE SERVICES – Eileen Deemal-Hall, CEO

The Corporate Services team is responsible for ensuring efficient, effective and value-for-money Council services. Therefore, a key area of my role is to encourage, foster and source innovative practical solutions to financial and administrative functions for our Council. One of the key focuses is on community connecting with Council. What impacts on community impacts on Council being able to deliver services. In 2016–2017 our community faced very challenging issues and had to dig deep to work through them. The foundations laid this financial year will be continued within 2017–2018. A cohesive community, a united and able workforce ensures that service delivery reach is attainable.

Wujal Wujal is a unique place, in a unique location. Council revenue is all grant generated from a no-rates base. Indigenous councils on the mainland have inherited a number of legacy-related social services – as we like to acknowledge as ‘womb to tomb’ – from Kindy to aged care, including the running of cemeteries. Noted in this report Council is also responsible for delivery of community banking, Centrelink agency work, community post office and community broadcasting. Most of these functions are historical communities transitioned from church missions to Local Government shire councils during the past 100 years.

Delivering services across three shires in a remote and quite often challenging terrain (more so during the wet season) results in a high demand for quality services from Council. This necessitates, more often than not, a left field approach to issues and service delivery to ensure that the desired outcomes of key stakeholders are met and, where possible, exceeded.

This reporting period also commenced with an extension to the existing corporate plan – looking at what we can do now to ensure the existence of the next generation and the one after that. Where will things be in five generations’ time?

That prompts the question – What does Council need to do to make sure this aspiration is achievable? Personally, the senior management team under Council direction has sought to establish and foster meaningful internal and external relationships.

Changing the nature of some of Council’s existing relationships, particularly with external agencies, will track the status from donor recipient to capacity partners. This is just the first step. The second step to achieve this goal is to foster even stronger connections with the Traditional Owners, and other critical stakeholders, to have a ‘tomorrow that is bright’ for the next five generations.

Connection through relationships – Ministerial Government Champion Programme: Ongoing

Discrete Indigenous communities from across Queensland have a nominated State Government Ministerial Champion. Wujal Wujal’s Ministerial Champion is the Honourable Leeanne Enoch, Minister for Environment and the Great Barrier Reef, Minister for Science, and Minister for the Arts. (During the reporting period, Ms Enoch was Minister for Innovation, Science and the Digital Economy and Minister for Small Business.)

It is with pride we note that Minister Enoch is the first Aboriginal Woman in Queensland to be a Minister and we share in her achievement, as a Council and a community, to have her as our Ministerial Champion.

The Minister is supported by her departmental Director General for DSITI, Mr Jamie Merrick, and Director Ms Alena Tracey – a brilliant and very capable and hard working team. In this role, Mr Merrick and his dedicated team visit Wujal Wujal to work with the Council and have, over time, built strong relationships with the community, Traditional Owners and senior Elders. The Champions team is family.

The Government Champions scheme has provided the opportunity to participate in leadership activities and learn from DSITI management and staff.

The Champions team ‘Family’ have been working closely with the Council to improve our telecommunications in Wujal Wujal. The team have helped us to assess our records management and administration capability, providing recommendations for Council policy development. The Minister and senior departmental executives have also provided additional support through the book drive for the library, a back-to-school drive donating school resources for community families who struggle to purchase must-needed school items during the wet season because of road closure. We are most appreciative of their generosity, time commitment and effort, knowledge and understanding. Every one of their contributions has led to the improvement of our community and consequently, in our lives.

That same ‘Family’ has also been fantastic in assisting Council in lobbying government for much-needed funding and coordination of meetings in Brisbane to help meet key departmental and agency staff. This connection has helped Council in cutting through the bureaucratic red tape to deliver faster, cleaner processes.

The Ministerial programme has provided real benefit to the community and has also led to valuable introductions with people we mutually admire and respect. Thank you all for helping us build our capacity to reduce legacy projects while planning for tomorrow today!

Involving our Elders in delivering Council services: Ongoing

In the 2016–2017 reporting period, Council Elected Members were concerned that Traditional Owners and the wider community needed to connect more frequently with Council. Therefore, Council operations identified an opportunity for the creation of Cultural Engagement Officers who are primarily Wujal Wujal Elders and represent the three clan groups of Kuku Yalanji, Kuku Nyungul and Kuku Jalunji.

The role of the Cultural Engagement Officer includes, but is not limited to:

1. Cultural conduit for Traditional Owners and Council to engage and communicate on key issues
2. Provide cultural safety advice and support for visiting agencies and organisations to culture lore for Wujal Wujal Traditional Owners and community
3. Provide technical and cultural advice on issues pertaining to cultural assets and also Council's impact on sea and country areas
4. Provide cultural mentoring and support to Council employees and/or organisations
5. Coordination of meeting and cultural activities such as smoking ceremonies and land-related meetings. This also includes dispute resolution coordination.

Elders Billy Harrigan and Marie Shipton are the Cultural Engagement Officers. In addition to their above-mentioned roles, these Elders also provide a 'Welcome to Country' ceremony for visitors.

This provides travellers with a traditional in-country experience. It also introduces them to Council staff who can then register their travel plans – including with Jabalbina Indigenous Rangers. This type of information is important so that visiting tourists' movements can be monitored when travelling to some of our more remote areas, especially during the wet season when visitors can be caught out by severe weather conditions and events.

What is Our Story? Better data for more efficient and targeted services: Ongoing

Data discrepancies can have a dramatic impact on the financial and operational levels of Council services. Additionally, we know that peaks in service delivery can also impact on Council service reach, such as an influx of families during the school holidays and wet season. The challenge is to also work with reporting agencies on appropriate data reporting that is actually fit for purpose based on our population level. An example is that some reporting targets we as a Council report on are for populations over 1,000 – we are under that figure. Therefore, the data is not really reflective and/or relevant to our actual population area. Most reporting is level 1 reactive versus level 4 predictive which is needed to assist in forward planning. Council has targeted specific projects to deliver and this impacts on how we apply for funding and the services we need to deliver to suit our more accurate population figures.

Wujal Wujal a national pilot site for climate change impact study: Completed

One of the critical challenges for Council is around asset maintenance and integrity, which also impacts on insurance costs. In remote areas, the growing impact of changing weather conditions is also an additional risk that Council must cater for. Wujal Wujal Council, along with Hope Vale and Yarrabah Aboriginal Shire Councils, became national pilot sites for the National Climate Change Adaptation Research Facility (NCCARF). The data and knowledge sharing from this pilot programme will ensure future-proofing Council operations while protecting the cultural assets of our traditional owners.

Weather station and water monitoring: Ongoing

Following on from this work, this year, in what we think is a first for an Aboriginal and Torres Strait Islander Shire, Wujal Wujal Council installed a weather station and water monitoring equipment. This will allow the Council to monitor the quality of water in the Bloomfield River and determine how farming, and environmental changes such as flooding, affect the river and its environment. The equipment also enables Council to prepare for severe weather events and share data with other shires.

Bank and postal services: Ongoing

We increased efficiency in our community bank and postal service by increasing our workforce capacity. We implemented training to support staff development, system implementation, cash handling and fraud awareness.

Centrelink: Ongoing

We instigated a new staffing model to increase office hours to provide better community access to Department of Social Services Centrelink operations.

Community Financial Report

The Community Financial Report is a summary of the information contained in Council's financial statements for the period 1 July 2016 to 30 June 2017 and provides an overview of Council's financial management and performance in accordance with S179 of the Local Government Regulation 2012. The report is consistent with the 2016/2017 audited financial statements and uses plain language and pictorial aids such as tables and graphs to give members of the community, customers, business partners and employees an easy to follow summary of Council's financial performance and financial position for the 2016/2017 financial year.

About Financial Statements

What you will find in the Financial Statements:

The Audited Financial Statements of Wujal Wujal Aboriginal Shire Council set out the financial performance, financial position, cash flows and the net wealth of Council for the financial year ended 30 June 2017.

About the Management Certificate:

The Financial Statements must be certified by both the Mayor and the Chief Executive Officer as presenting fairly Wujal Wujal Council's financial results for the year and are required to be adopted by the Council within one month after being certified by the Auditor-General.

Financial Sustainability Statements provide current and long-term sustainability ratios and Council's management strategy in meeting the community's current and future needs. The Mayor and Chief Executive Officer certify the accuracy of both current and long-term certificates.

Independent Audit Report and Council's Financial Statements are required to be audited by the Queensland Audit Office. The audit report gives an opinion on whether the Financial Statements present fairly the Council's financial performance and position.

The Financial Statements incorporate four primary financial statements:

Statement of Comprehensive Income

The Statement of Comprehensive Income provides a breakdown of Council's operational revenue and expenses and capital income and some capital costs. It also records changes in the fair values of Council's assets and investments.

Balance Sheet

A snapshot as at 30 June 2017, the Council Financial Position includes assets, liabilities and community equity. Council's cash balance at 30 June 2017 was \$1,250,355.

Statement of Changes in Equity

Show the overall change in the value of the Council assets and the movements in reserves for the financial year.

Statement of Cash Flows

A summary of Council's cash movements for the financial year, it excludes non-cash transactions such as the depreciation expense and accruals.

Summary of key financial performance and financial sustainability indicators

Financial sustainability of councils is now a cornerstone of the Local Government Act and a core responsibility of councils across Queensland. Financial sustainability is defined as when a "Local Government is able to maintain its financial capital and infrastructure capital over the long term" (Local Government Act 2009, S102). The table below shows Wujal Wujal Council's indicators.

Current-year Financial Sustainability Statement

For the year ended 30 June 2017

Measures of Financial Sustainability	How the measure is calculated	Actual - Council	Target
Council's performance at 30 June 2017 against key financial ratios and targets:			
Operating surplus ratio	Net result (excluding capital items) divided by total operating revenue (excluding capital items)	-29%	Between 0% and 10%
Asset sustainability ratio	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense.	0%	Greater than 90%
Net financial liabilities ratio	Total liabilities less current assets divided by total operating revenue (excluding capital items)	-20%	Not greater than 60%

Statement of comprehensive income

Statement of Comprehensive Income

The asset revaluation undertaken in 2017 resulted in an increase in other comprehensive income of \$1,489,880.

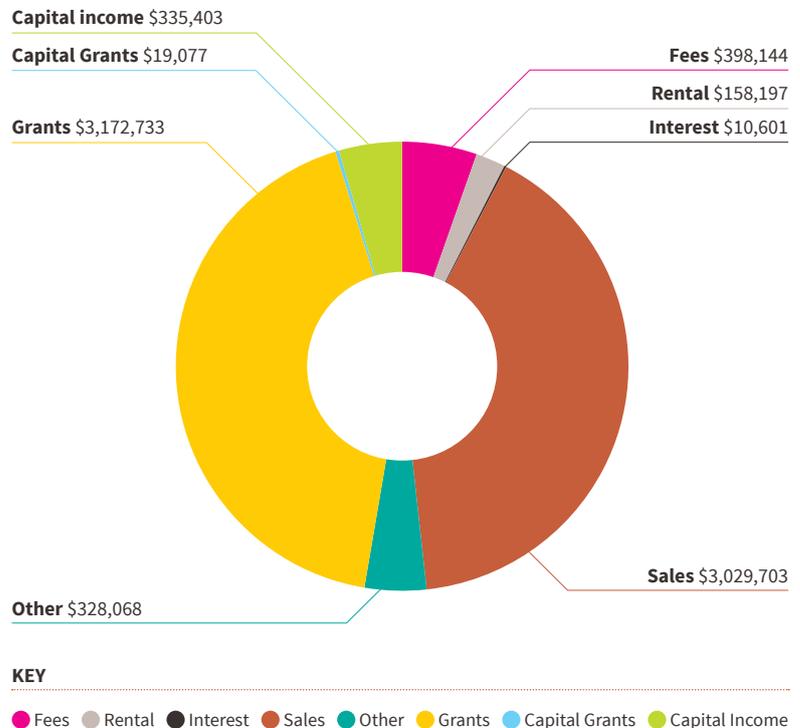
For the year ended 30 June 2017	2017	2016
Revenue	\$	\$
Recurrent revenue		
Fees and charges	398,144	452,844
Rental income	158,197	251,956
Interest received	10,601	39,996
Sales revenue	3,029,703	3,269,170
Other income	328,068	1,039,098
Grants, subsidies and contributions	3,172,733	2,890,462
Total recurrent revenue	7,097,447	7,943,525
Capital revenue		
Grants, subsidies and contributions	19,077	726,640
Capital income	335,403	10,063
Total capital revenue	354,479	736,703
Total revenue	7,451,926	8,680,228
Expenses	\$	\$
Recurrent expenses		
Employee benefits	(3,425,718)	(2,993,502)
Materials and services	(4,174,947)	(4,585,870)
Finance costs	(9,190)	(30,184)
Depreciation and amortisation	(1,571,998)	(1,525,222)
Total recurrent expenses	(9,181,854)	(9,134,778)
Capital expenses	-	(862,703)
Total expenses	(9,181,854)	(9,997,481)
Net result	(1,729,928)	(1,317,253)
Other comprehensive income	\$	\$
Items that will not be reclassified to net result		
Increase / (decrease) in asset revaluation surplus	1,489,880	(1,427,530)
Total other comprehensive income	1,489,880	(1,427,530)
Total comprehensive income for the year	(240,048)	(2,744,783)

Major sources of Council's income

Revenue 2016/17

Fees	\$398,144
Rental	\$158,197
Interest	\$10,601
Sales	\$3,029,703
Other	\$328,068
Grants	\$3,172,733
Capital Grants	\$19,077
Capital income	\$335,403
TOTAL	\$7,451,926

Revenue declined by \$846,079 or 10.65% from 2015/16. This was due to a reduction in revenue from the Joint Venture (\$493,093) and no new finance leases (\$223,189).

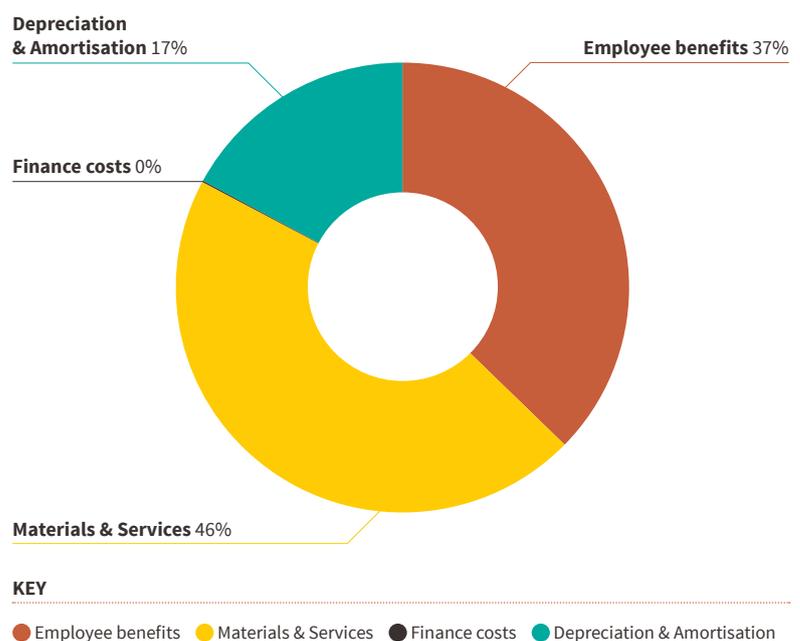


Council expenditure

Expenses 2016/17

Employee benefits	\$3,425,718
Materials & Services	\$4,174,947
Finance costs	\$9,190
Depreciation & Amortisation	\$1,571,998
TOTAL	\$9,181,853

Expenses were essentially the same as in 2015/16. An increase of \$432,216 or 14.44% in employee benefits was offset by a decrease of \$410,923 or 8.96% in materials and services.

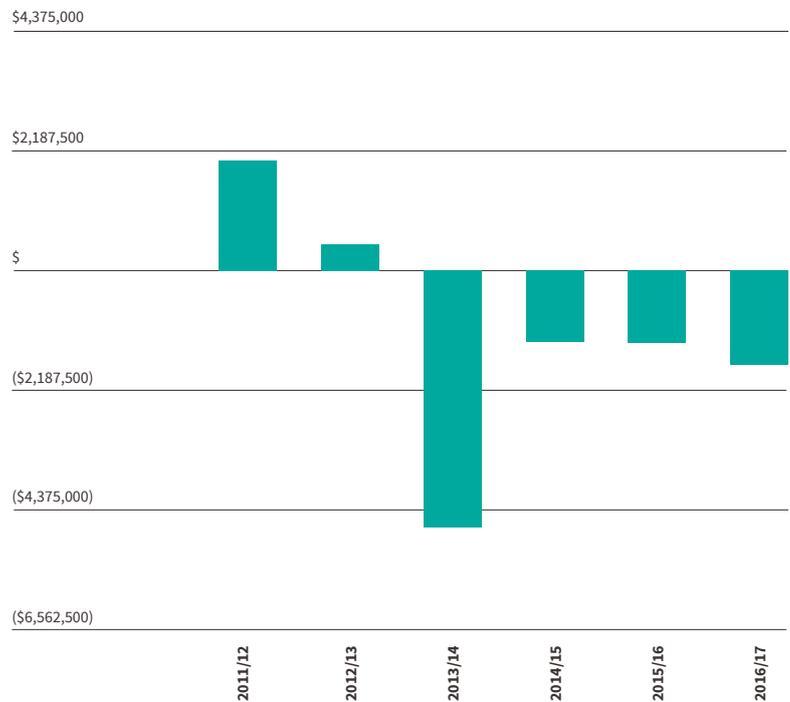


Net position

Council Net Result 2012–17

2011/12	\$2,020,733
2012/13	\$491,505
2013/14	(\$4,707,568)
2014/15	(\$1,303,467)
2015/16	(\$1,317,253)
2016/17	(\$1,729,928)

The Net Result is the difference between the income Council has received for the financial year less the expenses it has incurred throughout the financial year, and is calculated on an accrual basis. In the financial year ended 30 June 2017, the Net Result for Council was a loss of \$1.7 million. It should be noted that Depreciation Expense of \$1.57 million is included in this figure.

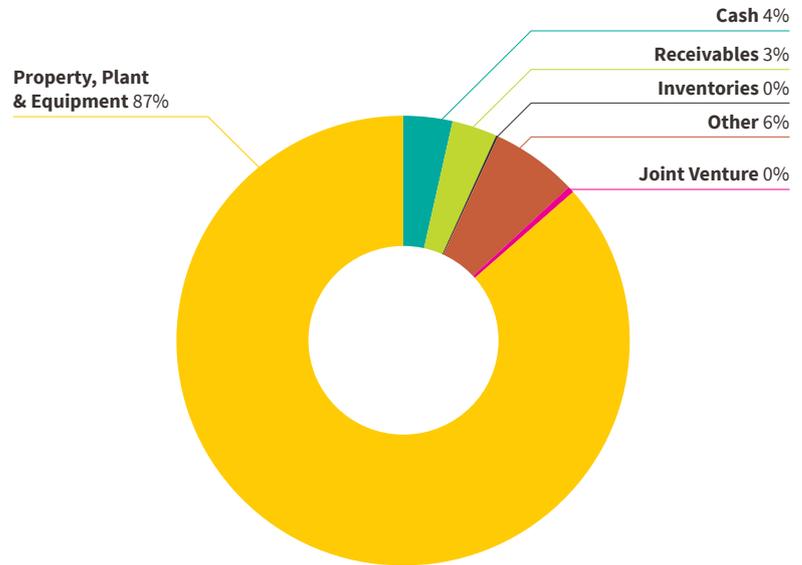


Council assets

Assets 2016/17

Cash	\$1,250,355
Receivables	\$1,148,565
Inventories	\$53,673
Other	\$2,192,803
Joint Venture	\$164,765
Property, plant & equipment	\$30,801,570

Assets increased slightly by \$216,751 or 0.61%. Cash declined by \$1,476,436 or 54.15%. This reflects the operating deficit and an increased capital expenditure program of \$1,455,494 – an increase of \$459,900 or 46.19%. Increases in Trade and other receivables were offset by a decrease the investment in the joint venture. Property, Plant and Equipment of \$1,655,962 or 5.68% resulted from capital expenditure and the asset revaluation.



KEY

● Cash
 ● Receivables
 ● Inventories
 ● Other
 ● Joint Venture
 ● Property, plant & equipment

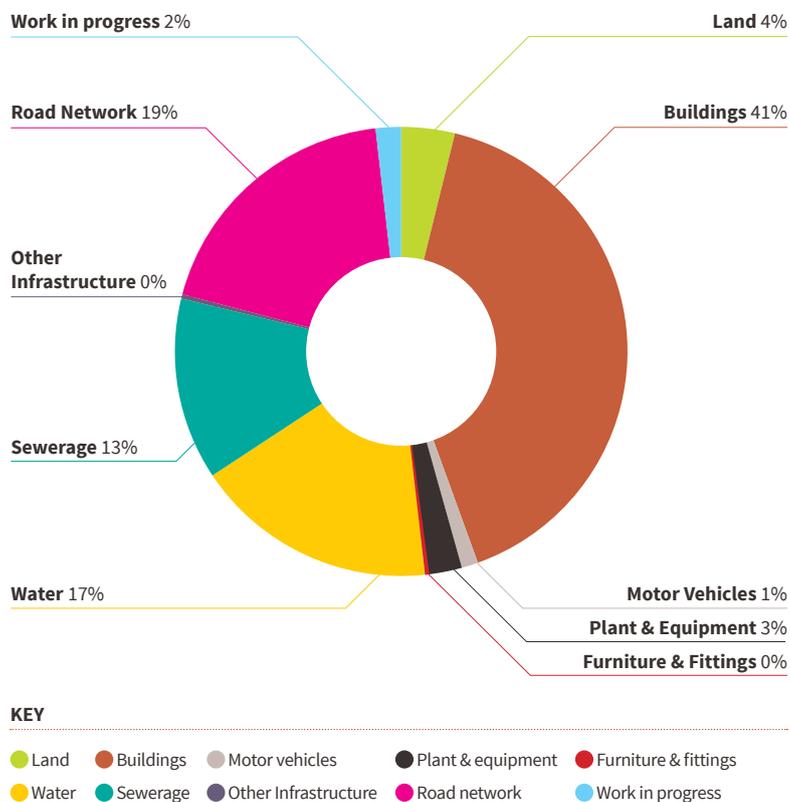


Council assets

Breakdown of property, plant & equipment

PPE Breakdown 2016/17

Land	\$1,189,000
Buildings	\$12,367,035
Motor Vehicles	\$365,747
Plant & Equipment	\$810,410
Furniture & Fittings	\$10,603
Water	\$5,398,670
Sewerage	\$4,070,089
Other Infrastructure	\$95,081
Road Network	\$5,933,336
Work in Progress	\$561,599

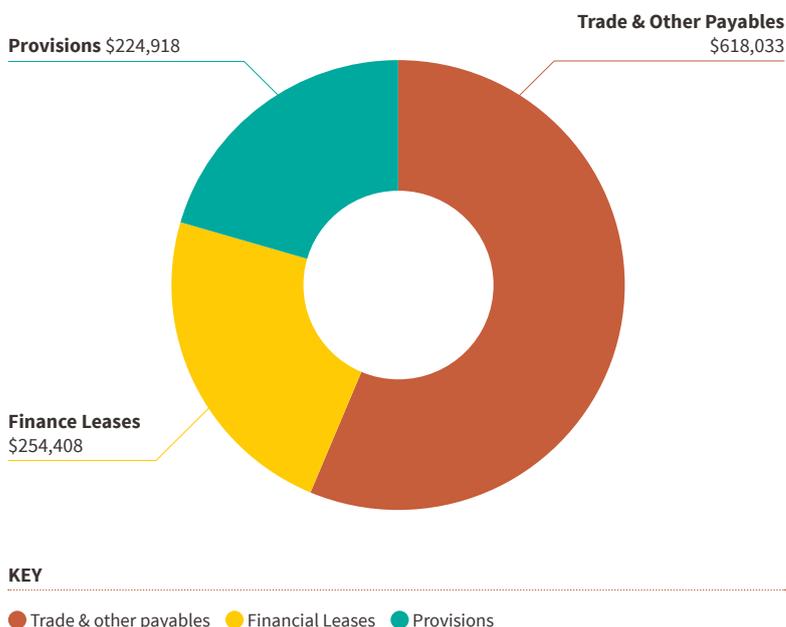


Council liabilities

Liabilities 2016/17

Trade & other payables	\$618,033
Finance leases	\$254,408
Provisions	\$224,918

Liabilities increased \$456,799 or 71.31%. This was due to the acquisition of a grader by way of a finance lease at \$254,408. Trade and other payables increased by \$187,184 or 43.45%.



Registers Open for Inspection

The Wujal Wujal Aboriginal Shire Council keeps the following registers that are open to inspection according to the Local Government Regulation 2012.

Register	Purpose	Access
Delegations Register	To record the powers delegated to the CEO	Available to any person and other officers
General Complaints Register	To record the process dealing with complaints lodged	Available to any person at the local government's public office
Local Law Register	The register must contain, for each local law, the laws name, purpose and general effect	Register available for inspection at the local government's public office and displayed on website
Procurement Register	To record purchase orders exceeding \$200,000	Available on Website
Register of cost recovery fees	The register must state the type of cost-recovery fee and the provision of the legislation authorising the action for which the cost-recovery fee has been levied.	Register available to the public
Register of Interest Personal Interest of Councillors	To record Financial and other personal interests of Councillors	Available on the website and to any person upon written application to the CEO. Relevant Councillors must be informed of the application
Register of Interest Personal Interests of Councillors related persons	To record certain financial and other personal interests of specified persons related Councillors	Available on the website. Restricted to Councillors of Wujal Wujal Council and persons permitted by law or their agents
Roads map and register	The road register my identify: <ul style="list-style-type: none"> • the category of every road • the level of every road that has a fixed level • the length of every road • If the road is formed, gravelled pavement or sealed pavement, the length and width of the formed gravelled pavement or sealed pavement part 	Map and Register available on website and to the public



The following provides compliance status to the relevant sections of this report that relate to statutory requirements for a local government annual report.

Legislative compliance

Section	Referenced in the report (if at all)
IDENTIFYING BENEFICIAL ENTERPRISES (S41)	
A local government's annual report for each financial year must contain a list of all the beneficial enterprises that the local government conducted during the financial year.	Council has no such reporting obligations as it does not conduct beneficial enterprises.
IDENTIFYING SIGNIFICANT BUSINESS ACTIVITIES (S45)	
A local government's annual report for each financial year must:	Council has no such reporting obligations as it does not have any significant business activities
a) contain a list of all the business activities that the local government conducted during the financial year; and	
b) identify the business activities that are significant business activities, and.	As above
c) state whether or not the competitive neutrality principle was applied to the significant business activities, and if the principle was not applied, the reason why it was not applied, and	As above
d) state whether any of the significant business activities were not conducted in the preceding financial year, ie whether there are any new significant business activities	As above
ANNUAL REPORT MUST DETAIL REMUNERATION (S201)	
(1) The annual report of a local government must state:	
a) the total of all remuneration packages that are payable (in the year to which the annual report relates) to the senior management of the local government; and	\$433,738
b) the number of employees in senior management who are being paid each band of remuneration.	4
(2) The senior management, of a local government, consists of the chief executive officer and all senior executive employees of the local government.	
(3) Each band of remuneration is an increment of \$100,000.	\$0-\$100,000 2 \$100,000-\$200,000 2
(4) To remove any doubt, it is declared that nothing in this section requires the exact salary of any employee in senior management to be separately stated in the annual report.	

Section	Referenced in the report (if at all)
PREPARATION OF ANNUAL REPORT (S182)	
Adopt Annual Report within one month after the QAO provides certification.	Noted. Report for 16/17 was QAO certified on the 31st July 2018
Annual Report placed on council website within 2 weeks after council has adopted it.	Noted.
GENERAL PURPOSE FINANCIAL STATEMENTS (S183)	
The Annual Report for a financial year must contain:	Compliant
a) the general purpose financial statement for the financial year, audited by the auditor-general; and	
b) the current-year financial sustainability statement for the financial year, audited by the auditor-general; and	Compliant
c) the long term financial sustainability statement for the financial year; and	Compliant
d) the auditor-general's audit reports about the general purpose financial statements and the current year sustainability statement.	Compliant
COMMUNITY FINANCIAL REPORT (S184)	
The annual report must contain the community financial report for the financial year.	Compliant
PARTICULAR RESOLUTIONS (S185)	
The Annual Report for a financial year must contain:	
a) a copy of the resolutions made during the financial year under s250(1); and	No such activity to report
b) a list of any resolutions made during the financial year under s206(2).	No such activity to report

Section	Referenced in the report (if at all)
COUNCILLORS (S186)	
a) for each councillor, the total remuneration, including superannuation contributions, paid to the councillor during the financial year; and	Compliant
b) the expenses incurred by, and the facilities provided to, each councillor during the financial year under the local government's expenses reimbursement policy; and	Compliant
c) the number of local government meetings that each councillor attended during the financial year; and	Compliant
d) the total number of the following during the financial year—	No such activity to report
i) orders and recommendations made under S180(2) or (4); and	
ii) orders made under S181; and	No such orders to report
e) each of the following during the financial year—	No such activity to report
i) the name of each councillor for whom an order or recommendation was made under S180 of the Act or an order was made under S181 of the Act;	
ii) a description of the misconduct or inappropriate conduct engaged in by each of the councillors;	No such activity to report
iii) a summary of the order or recommendation made for each councillor; and	No such activity to report
f) the number of each of the following during the financial year—	No such activity to report
i) complaints about the conduct or performance of councillors for which no further action was taken under S176C(2) of the Act;	No such activity to report
ii) complaints referred to the department's chief executive under S176C(3) (a)(i) of the Act;	No such activity to report
iii) complaints referred to the mayor under S176C(3)(a) (ii) or (b)(i) of the Act;	No such activity to report
iv) complaints referred to the department's chief executive under S176C(4)(a) of the Act;	No such activity to report
v) complaints assessed by the chief executive officer as being about corrupt conduct under the Crime and Corruption Act;	No such activity to report
vi) complaints heard by a regional conduct review panel;	No such activity to report
vii) complaints heard by the tribunal;	No such activity to report
viii) complaints to which S176C(6) of the Act applied.	No such activity to report

Section	Referenced in the report (if at all)
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ADMINISTRATIVE ACTION COMPLAINTS (S187)

1) The annual report for a financial year must contain:	
a) a statement about the local government's commitment to dealing fairly with administrative action complaints; and	Compliant
b) a statement about how the local government has implemented its complaints management process, including an assessment of the local government's performance in resolving complaints under the process.	Compliant
(2) The annual report must also contain particulars of:	
(a) the number of the following during the financial year—	
i) administrative action complaints made to the local government;	No such activity to report
ii) administrative action complaints resolved by the local government under the complaints management process;	No such activity to report
iii) administrative action complaints not resolved by the local government under the complaints management process; and	No such activity to report
b) the number of administrative action complaints under paragraph (a)(iii) that were made in a previous financial year.	No such activity to report

OVERSEAS TRAVEL (S188)

1) The annual report for a financial year must contain the following information about any overseas travel made by a councillor or local government employee in an official capacity during the financial year:	No such travel was undertaken
a) for a councillor - the name of the councillor;	As above
b) for a local government employee - the name of, and position held by, the local government employee;	As Above
c) the destination of the overseas travel;	As above
d) the purpose of the overseas travel;	As above
e) the cost of the overseas travel;	As above
2) The annual report may also contain any other information about the overseas travel the local government considers relevant	No such travel was undertaken

Section	Referenced in the report (if at all)
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EXPENDITURE ON GRANTS TO COMMUNITY ORGANISATIONS (\$189)

The annual report for a financial year must contain a summary of:	Compliant
a) the local government's expenditure for the financial year on grants to community organisations; and	
b) expenditure from each councillor's discretionary fund, including—	No such fund exists at this Council
i) the name of each community organisation to which an amount was allocated from the fund; and	Not applicable to this Council
ii) the amount and purpose of the allocation;	Not applicable to this Council

OTHER CONTENTS (\$190)

1) The annual report for a financial year must contain the following information:	Compliant
a) the chief executive officer's assessment of the local government's progress towards implementing its 5 year corporate plan and annual operational plan;	
b) particulars of other issues relevant to making an informed assessment of the local government's operations and performance in the financial year;	Compliant
c) an annual operations report for each commercial business unit;	No such business units exist at this Council
d) details of any action taken for, and expenditure on, a service, facility or activity—	None for FY 2016/17
i) supplied by another local government under an agreement for conducting a joint government activity; and	
ii) for which the local government levied special rates or charges for the financial year;	None for FY 2016/17

Section	Referenced in the report (if at all)
e) the number of invitations to change tenders under S228(7) during the financial year—	None for FY 2016/17
i) a list of the registers kept by the local government;	Compliant
ii) a summary of all concessions for rates and charges granted by the local government;	No such concessions were made in this Financial Year.
iii) the report on the internal audit for the financial year;	Compliant - please see 'Report on the internal audit for the financial year' below
iv) a summary of investigation notices given in the financial year under S49 for competitive neutrality complaints;	No such investigations were undertaken in the FY 2016/17
iv) the local government's responses in the financial year on the QCA's recommendations on any competitive neutrality complaints under S52(3).	No such recommendations were issued in the FY 2016/17
2) In this section - annual operations report, for a commercial business unit, means a document that contains the following information for the previous financial year -	Not applicable to this Council
a) information that allows an informed assessment of the unit's operations, including a comparison with the unit's annual performance plan;	
b) particulars of any changes made to the unit's annual performance plan for the previous financial year;	Not applicable to this Council
c) particulars of the impact the changes had on the unit's—	Not applicable to this Council
i) financial position; and	
ii) operating surplus or deficit; and	Not applicable to this Council
iii) prospects.	Not applicable to this Council
d) particulars of any directions the local government gave the unit.	Not applicable to this Council

Report on the internal audit for the financial year

The 2016-2017 Pacifica Proposed Internal Audit Projects listed a total of 7 identified key growth and development areas for Council to work on.

- Project 1 – Review of Grants & Subsidies application & acquittal processes
- Project 3 – Cash Handling & Revenue Assurance Practices

The above projects highlighted the need for Council to focus on key areas that are part of Councils revenue from grants. Therefore, grant subsidies, acquittals hand in glove with community banking and postal services for the cash handling were vital components to ensure Council turnaround on generating revenue was timely.

2016/17

Audited Financial Statements

Wujal Wujal Aboriginal Shire Council

Wujal Wujal Aboriginal Shire Council

Financial Statements

For the year ended 30 June 2017

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Wujal Wujal Aboriginal Shire Council
Statement of Comprehensive Income
For the year ended 30 June 2017

	Note	2017 \$	2016 \$
Revenue			
Recurrent revenue			
Fees and charges	3(a)	398,144	452,844
Rental income		158,197	251,956
Interest received		10,601	39,996
Sales revenue	3(b)	3,029,703	3,269,170
Other income	3(c)	328,068	1,039,098
Grants, subsidies and contributions	4(a)	3,172,733	2,890,462
Total recurrent revenue		7,097,447	7,943,525
Capital revenue			
Grants, subsidies and contributions	4(b)	19,077	726,640
Capital income	5	335,403	10,063
Total capital revenue		354,479	736,703
Total revenue		7,451,926	8,680,228
Expenses			
Recurrent expenses			
Employee benefits	6	(3,425,718)	(2,993,502)
Materials and services	7	(4,174,947)	(4,585,870)
Finance costs		(9,190)	(30,184)
Depreciation and amortisation	12	(1,571,998)	(1,525,222)
Total recurrent expenses		(9,181,854)	(9,134,778)
Capital expenses	8	-	(862,703)
Total expenses		(9,181,854)	(9,997,481)
Net result		(1,729,928)	(1,317,253)
Other comprehensive income			
Items that will not be reclassified to net result			
Increase / (decrease) in asset revaluation surplus	16	1,489,880	(1,427,530)
Total other comprehensive income		1,489,880	(1,427,530)
Total comprehensive income for the year		(240,048)	(2,744,783)

The above statement should be read in conjunction with the accompanying notes and Significant Accounting Policies.

Wujal Wujal Aboriginal Shire Council
Statement of Financial Position
as at 30 June 2017

	2017	2016
Note	\$	\$
Current assets		
Cash and cash equivalents	9 1,250,355	2,726,792
Trade and other receivables	10 1,148,565	690,713
Inventories	53,673	70,305
Other financial assets	11 70,413	60,890
Total current assets	<u>2,523,007</u>	<u>3,548,701</u>
Non-current assets		
Other financial assets	11 2,122,390	1,941,369
Investment in joint venture	20 164,765	759,303
Property, plant and equipment	12 30,801,570	29,145,808
Total non-current assets	<u>33,088,725</u>	<u>31,846,280</u>
Total assets	<u>35,611,732</u>	<u>35,394,981</u>
Current liabilities		
Trade and other payables	14 618,033	430,849
Finance leases	23 67,241	-
Provisions	15 103,060	167,874
Total current liabilities	<u>788,335</u>	<u>598,723</u>
Non-current liabilities		
Finance leases	23 187,167	-
Provisions	15 121,858	41,837
Total non-current liabilities	<u>309,025</u>	<u>41,837</u>
Total liabilities	<u>1,097,360</u>	<u>640,561</u>
Net community assets	<u>34,514,372</u>	<u>34,754,420</u>
Community equity		
Asset revaluation surplus	16 15,835,623	14,345,743
Retained surplus/(deficiency)	18,678,749	20,408,677
Total community equity	<u>34,514,372</u>	<u>34,754,420</u>

The above statement should be read in conjunction with the accompanying notes and Significant Accounting Policies.

Wujal Wujal Aboriginal Shire Council
Statement of Changes in Equity
For the year ended 30 June 2017

Note	Asset revaluation surplus 16 \$	Retained Surplus (Deficiency) \$	Reserves \$	Total \$
Balances as at 1 July 2016	14,345,743	20,408,677	-	34,754,420
Net operating surplus	-	(1,729,928)	-	(1,729,928)
Other comprehensive income for the year				
Increase / (decrease) in asset revaluation surplus	1,489,880	-	-	1,489,880
Total comprehensive income for the year	1,489,880	(1,729,928)	-	(240,048)
Balance as at 30 June 2017	15,835,623	18,678,749		34,514,372
Balance as at 1 July 2015	15,773,273	20,696,699	1,029,228	37,499,200
Net operating surplus(deficiency)	-	(1,317,253)	-	(1,317,253)
Other comprehensive income for the year				
Increase / (decrease) in asset revaluation surplus	(1,427,530)	-	-	(1,427,530)
Total comprehensive income for the year	(1,427,530)	(1,317,253)	-	(2,744,783)
Transfers to and from reserves				
Transfers from reserves	-	1,029,228	(1,029,228)	-
Total transfers from reserves	-	1,029,228	(1,029,228)	-
Balances as at 30 June 2016	14,345,743	20,408,677	-	34,754,420

The above statement should be read in conjunction with the accompanying notes and Summary of Significant Accounting Policies.

Wujal Wujal Aboriginal Shire Council
Statement of Cash Flows
For the year ended 30 June 2017

	Note	2017 \$	2016 \$
Cash flows from operating activities			
Receipts from customers		3,049,930	4,394,558
Payments to suppliers and employees		(7,401,497)	(7,761,047)
		<u>(4,351,567)</u>	<u>(3,366,489)</u>
Interest received		10,601	39,996
Rental income		158,197	251,956
Non capital grants, subsidies and contributions		3,172,733	2,890,462
Net cash inflow (outflow) from operating activities	21	<u>(1,010,036)</u>	<u>(184,074)</u>
Cash flows from investing activities			
Payments for property, plant and equipment		(1,455,494)	(995,594)
Proceeds from sale of property plant and equipment	5, 8	70,000	50,909
Finance lease receipts	11	68,891	61,397
Capital grants, subsidies and contributions		19,077	726,640
Dividend - JV investment		859,302	-
Net cash inflow (outflow) from investing activities		<u>(438,224)</u>	<u>(156,648)</u>
Cash flows from financing activities			
Repayments made on finance leases	23	(28,179)	-
Net cash inflow (outflow) from financing activities		<u>(28,179)</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents held		<u>(1,476,440)</u>	<u>(340,722)</u>
Cash and cash equivalents at the beginning of the financial year		2,726,795	3,067,517
Cash and cash equivalents at end of the financial year	9	<u>1,250,355</u>	<u>2,726,795</u>

The above statement should be read in conjunction with the accompanying notes and Summary of Significant Accounting Policies.

Wujal Wujal Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2017

1 Significant accounting policies

1.A Basis of preparation

These general purpose financial statements are for the period 1 July 2016 to 30 June 2017 and have been prepared in compliance with the requirements of the *Local Government Act 2009* and the *Local Government Regulation 2012*. Consequently, these financial statements have been prepared in accordance with all Australian Accounting Standards, Australian Accounting Interpretations and other authoritative pronouncements issued by the Australian Accounting Standards Board.

Council is a not-for-profit entity and the Australian Accounting Standards include requirements for not-for-profit entities which are inconsistent with International Financial Reporting Standards (IFRS), to the extent these inconsistencies are applied, these financial statements do not comply with IFRS. The main impacts are the offsetting of revaluation and impairment gains and losses within a class of assets, and the timing of the recognition of non-reciprocal grant revenue.

These financial statements have been prepared under the historical cost convention, except for certain classes of property, plant and equipment and finance leases which are measured at fair value.

The Council uses the Australian dollar as its functional currency and its presentation currency and rounds to the nearest dollar. Comparative information has been restated where necessary to be consistent with disclosures in the current reporting period.

Recurrent/capital classification

Revenue and expenditure are presented as "recurrent" or "capital" in the Statement of Comprehensive Income on the following basis:

Capital Revenue includes grants and subsidies received which are tied to specific projects for the replacement or upgrade of existing non-current assets and/or investment in new assets.

The following transactions are classified as either "Capital Income" or "Capital Expenses" depending on whether they result in accounting gains or losses:

- disposal of non-current assets
- revaluations of property, plant and equipment.

All other revenue and expenses have been classified as "recurrent".

1.B Constitution

The Council is constituted under the Queensland *Local Government Act 2009* and is domiciled in Australia.

1.C Date of authorisation

The financial statements were authorised for issue on the date they were submitted to the Auditor-General for final signature. This is the date the management certificate is signed.

1.D Adoption of new and revised Accounting Standards

This year Council has applied for the first time AASB 124 Related Party Disclosures. As a result Council has disclosed more information about related parties and transactions with those related parties. This information is presented in note 17.

Wujal Wujal Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2017

1.D Adoption of new and revised Accounting Standards (cont)

Some Australian Accounting Standards and Interpretations have been issued but are not yet effective. These standards have not been applied in these financial statements. Council will implement them when they are effective. The standards that may have a material impact on Council's future financial statements are AASB 15 Revenue from Contracts with Customers, AASB 1058 Income of Not-for-Profit Entities and AASB 2016-8 Amendments to Australian Accounting Standards - Australian Implementation Guidance for Not-for-Profit Entities and AASB 16 Leases.

AASB 15 will replace AASB 118 Revenue, AASB 111 Construction Contracts and a number of Interpretations. AASB 2016-8 provides Australian requirements and guidance for not-for-profit entities in applying AASB 9 and AASB 15, and AASB 1058 will replace AASB 1004 Contributions. Together they contain a comprehensive and robust framework for the recognition, measurement and disclosure of income including revenue from contracts with customers. Council will apply these standards from 1 July 2019. Council is still reviewing the way that income is measured and recognised to identify whether there will be any material impact.

Council has some leases that are not in its statement of financial position. These will need to be included in the statement of financial position when AASB 16 Leases comes into effect. A lease liability will initially be measured at the present value of the lease payments to be made over the lease term. A corresponding right-of-use asset will also be recognised over the lease term. Council will apply this standard from 1 July 2019. Council is still reviewing whether this will have any material impact.

1.E Critical accounting judgements and key sources of estimation uncertainty

In the application of Council's accounting policies, management is required to make judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and ongoing assumptions are reviewed annually. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in future periods as relevant.

Judgements, estimates and assumptions that have a potential significant effect are outlined in the following financial statement notes:

Valuation and depreciation of property, plant and equipment - Note 12 and Note 13

Provisions - Note 15

Valuation of finance leases - Note 11, Note 13 and Note 23

Contingent liabilities - Note 18.

1.F Financial assets and financial liabilities

Council recognises a financial asset or a financial liability in its Statement of Financial Position when, and only when, Council becomes a party to the contractual provisions of the instrument.

Council has categorised and measured the financial assets and financial liabilities held at balance date as follows:

Financial assets

Cash and cash equivalents

Trade and other receivables - measured at amortised cost

Finance lease receivables - measured at fair value

Investment in joint venture

Financial liabilities

Trade and other payables - measured at amortised cost

Finance lease liabilities - measured at fair value

Financial assets and financial liabilities are presented separately from each other and offsetting has not been applied.

1.G Taxation

Wujal Wujal Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2017

Income of local authorities and public authorities is exempt from Commonwealth taxation except for Fringe Benefits Tax and Goods and Services Tax ('GST'). The net amount of GST recoverable from the ATO or payable to the ATO is shown as an asset or liability respectively.

Wujal Wujal Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2017

2. Analysis of Results by Function

2(a) Components of council functions

The activities relating to the Council's components reported on in Note 2(b) are as follows :

Corporate governance

The objective of corporate governance is for Council to be open, accountable, transparent and deliver value for money community outcomes. This function includes strategic and operational planning, risk management, legal and administrative support. The Mayor, Councillors and Chief Executive Officer activities are included in corporate governance.

Corporate services

Corporate Services provides professional administration, finance and information services across all of council. This function includes human resource management, internal audit, budget support, financial accounting, marketing and communication and information technology services. The goal of this function is to provide accurate, timely and appropriate information to support sound decision making and meet statutory requirements and to provide appropriate services to all of the activities of Council.

Community services

The goal of community services is to ensure Wujal Wujal is a healthy, vibrant, contemporary and connected community. Community services provides well managed and maintained community facilities, and ensures the effective delivery of cultural, health, welfare, environmental and recreational services.

This function includes:

Libraries and Kindergarten

Entertainment venues, Art Gallery and Café

Public health services including aged care facilities

Environmental licences and approvals.

Building services

This function facilitates the Shire's growth and prosperity through well planned and quality development. The objective of building services is to ensure the Wujal Wujal Aboriginal Shire is well designed, efficient and facilitates growth yet also preserves the character and natural environment of the Shire. This function includes activities and services related to town and regional planning, and management of development approval processes.

Technical services

This function is responsible for the road transport network, parks and gardens, waste management and the Water & Sewerage networks. The objectives are to ensure the community is serviced by a high quality and effective road network, to protect and support the community and natural environment by sustainably managing refuse through provision of rubbish collection and disposal services, mosquito and other pest management programs and to support a healthy, safe community by sustainably managing the water and sewerage network infrastructure.

Wujal Wujal Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2017

2 Analysis of results by function

2(b) Income and expenses defined between recurring and capital are attributed to the following functions:

Year ended 30 June 2017	Functions	Gross program income						Total income	Gross program expenses		Total expenses	Net result from recurring operations	Net Result	Assets
		Recurring		Capital		2017	2017		2017	2017				
		Grants	Other	Grants	Other									
		2017	2017	2017	2017									
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
	Corporate governance	-	-	-	-	-	-	(455,009)	-	(455,009)	(455,009)	(455,009)	-	
	Corporate services	1,726,235	59,815	-	335,403	2,121,453	(1,453,363)	668,090	7,328,197	332,687	668,090	7,328,197		
	Technical services	302,289	2,101,839	19,077	-	2,423,205	(3,077,790)	(673,662)	24,770,357	(673,662)	(654,585)	24,770,357		
	Community services	1,144,208	116,495	-	-	1,260,704	(2,145,740)	(885,036)	-	(885,036)	(885,036)	-		
	Building services	-	1,646,565	-	-	1,646,565	(2,049,951)	(403,386)	3,513,178	(403,386)	(403,386)	3,513,178		
	Total	3,172,733	3,924,714	18,077	335,403	7,451,926	(9,181,854)	(2,084,407)	35,611,732	(2,084,407)	(1,729,928)	35,611,732		

Year ended 30 June 2016	Functions	Gross program income						Total income	Gross program expenses		Total expenses	Net result from recurring operations	Net Result	Assets
		Recurring		Capital		2016	2016		2016	2016				
		Grants	Other	Grants	Other									
		2016	2016	2016	2016									
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
	Corporate governance	-	757,850	-	-	757,850	(469,500)	288,350	-	(469,500)	288,350	288,350	-	
	Corporate services	1,620,159	338,660	-	10,063	1,988,882	(1,395,878)	560,940	7,283,594	(2,258,582)	(281,700)	7,283,594		
	Technical services	162,945	722,554	726,640	-	1,612,139	(2,539,737)	(1,654,238)	24,619,592	(1,654,238)	(927,598)	24,619,592		
	Community services	1,098,258	136,268	-	-	1,234,526	(1,764,585)	(530,059)	-	(1,764,585)	(530,059)	-		
	Building services	9,100	3,099,731	-	-	3,108,831	(2,965,077)	143,754	3,491,785	(2,965,077)	143,754	3,491,785		
	Total	2,890,462	5,053,063	726,640	10,063	8,680,228	(9,134,778)	(1,191,253)	35,394,981	(9,997,481)	(1,317,253)	35,394,981		

Wujal Wujal Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2017

	<u>Note</u>	<u>2017</u> \$	<u>2016</u> \$
3 Revenue analysis			
Fees and charges, sales revenue, grants and other income is recognised as revenue on receipt of funds or earlier upon unconditional entitlement to the funds.			
(a) Fees and charges			
Administration and utility charges		355,808	411,721
Bank and Post Office agency commissions		10,333	9,577
Centrelink commissions		22,059	21,694
Other fees and charges		9,944	9,852
Total fees and charges		398,144	452,844
(b) Sales revenue			
Contracts and recoverable works			
Private works revenue		9,500	139,370
Q Build and BAS contract and recoverable works		1,030,960	838,657
Housing construction contract		436,347	1,869,349
Total contracts and recoverable works		1,476,807	2,847,376
Sale of goods			
Fuel		214,087	287,851
Works Department		1,259,158	24,699
Art Centre		79,651	109,244
Total sale of goods		1,552,896	421,794
Total sales revenue		3,029,703	3,269,170
The council generates revenues from a number of services including an arts centre, service station sales and contracts for recoverable works relating to roads and social housing construction. Revenue from these contracts generally comprises a recoupment of material costs together with an hourly charge for use of equipment and employees. Contract revenue and associated costs are recognised by reference to the stage of completion of the contract activity at the reporting date. Revenue is measured at the fair value of consideration received or receivable in relation to that activity.			
The amount recognised as revenue for contract works during the financial year is the amount receivable in respect of invoices issued during the period and in respect of works carried out during the period. The contract work carried out is not subject to retentions.			
(c) Other income			
Share of joint venture profit	20	264,765	757,858
Gain on revaluation of finance leases	11	-	223,189
Other		63,303	58,051
Total other income		328,068	1,039,098

Wujal Wujal Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2017

	<u>Note</u>	<u>2017</u> \$	<u>2016</u> \$
4 Grants, subsidies and contributions			
(a) Recurrent			
General purpose grants		1,744,917	1,498,024
State government subsidies and grants		855,448	661,287
Commonwealth government subsidies and grants		572,368	731,151
Total recurrent		<u>3,172,733</u>	<u>2,890,462</u>
(b) Capital			
State government subsidies and grants		19,077	726,640
Commonwealth government subsidies and grants		-	-
Total capital		<u>19,077</u>	<u>726,640</u>

All grants, subsidies and contributions are non-reciprocal in nature and are recognised as revenue in the year in which Council obtains control over them.

Conditions over contributions

Contributions recognised as income during the reporting period and which were obtained on the condition that they be expended in a manner specified by the contributor but had not been expended at the reporting date:

Grants for expenditure on services	504,060	320,518
	<u>504,060</u>	<u>320,518</u>

5 Capital income

Initial recognition of assets under finance leases	11	265,403	-
Gain / Loss on disposal of non current assets			
Proceeds from sale		70,000	50,909
less book value of disposed assets	12	-	(40,848)
Total profit on sale of assets		<u>70,000</u>	<u>91,755</u>
Total capital income		<u>335,403</u>	<u>91,755</u>

Wujal Wujal Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2017

	2017	2016
Note	\$	\$
6 Employee benefits		
Total staff wages and salaries	2,471,706	1,983,791
Councillors' remuneration	317,406	304,871
Annual, sick and long service leave entitlements	306,947	424,509
Superannuation	329,659	298,989
	<u>3,425,718</u>	<u>3,012,160</u>
Less: Capitalised employee expenses	-	(18,658)
Total employee benefits	<u>3,425,718</u>	<u>2,993,502</u>

The superannuation expense for the reporting period is the amount of the contribution the Council makes to the superannuation plan which provides benefits to its employees.

Councillors' remuneration represents salary paid in respect of carrying out their duties.

	2017	2016
Total Council employees at the reporting date:		
Elected members	5	5
Administration staff	36	30
Depot and outdoors staff	41	35
Total full time equivalent employees	<u>82</u>	<u>70</u>

7 Materials and services

Buildings and Houses-repairs	352,415	696,502
Agency operations	22,658	23,537
Audit of annual financial statements by the QAO	70,208	156,800
Communications and IT	253,894	230,210
Insurances	119,700	150,488
Recoverable Works costs	866,635	466,462
Housing Construction Contract	468,739	1,257,191
Works & Services	56,841	10,362
Security & Emergency services	18,988	14,363
Cultural activities	362,003	380,894
Community Care services	209,775	202,438
Community Welfare services	393,477	519,350
Consultants	36,483	95,501
Councillors Non-Wages Expenses	12,399	16,334
Supplies and Services and Other Recoveries	896,877	343,023
Other materials and services	33,755	22,435
Total materials and services	<u>4,174,947</u>	<u>4,585,870</u>

8 Capital expenses

Revaluations		
Revaluation decrement recognised as expense	12	91,000
Loss on transfer of assets via finance lease		
Book value of property, plant and equipment transferred	12	1,047,622
Less: initial recognition of finance leases	11	275,919
Total loss on transfer of assets via finance lease	<u>-</u>	<u>771,703</u>
Total capital expenses	<u>-</u>	<u>862,703</u>

Wujal Wujal Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2017

	Note	2017 \$	2016 \$
9 Cash and cash equivalents			
Cash at bank and on hand		1,250,355	2,726,792
Balance per Statement of Cash Flows		<u>1,250,355</u>	<u>2,726,792</u>

Council's cash and cash equivalents are subject to a number of internal and external restrictions that limit amounts available for discretionary or future use. These include:

The following externally imposed expenditure restrictions at the reporting date relate to cash assets:

Unspent government grants and subsidies		504,060	320,518
Total unspent restricted cash	23	<u>504,060</u>	<u>320,518</u>

Cash and deposits at call are held in the Westpac Banking Corporation in normal term deposits and business cheque accounts. The bank currently has a short term credit rating of A1+ and long term rating of AA-.

Cash and cash equivalents includes cash on hand, all cash and cheques receipted but not banked at the year end, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

10 Trade and other receivables

Current

Trade Debtors		933,016	523,481
Accrued Revenue		-	198,039
Other debtors		270,186	20,571
Less impairment		<u>(54,637)</u>	<u>(51,377)</u>
Total current trade and other receivables		<u>1,148,565</u>	<u>690,713</u>

Trade receivables are recognised at the amounts due at the time of sale or service delivery i.e. the agreed purchase price / contract price. Settlement of these amounts is required within 30 days from invoice date.

The collectability of receivables is assessed periodically and if there is objective evidence that Council will not be able to collect all amounts due, the carrying amount is reduced for impairment. The loss is recognised in finance costs. The amount of the impairment is the asset's carrying amount less any amount expected to be recovered.

For impaired receivables the factors the Council considered when impairing the asset were: what was the debt originally for, how long it has been outstanding, the success of attempts to recover the debt and how successful any further attempts were likely to be.

All known bad debts were written-off at 30 June.

Ageing of past due receivables and the amount of any impairment is disclosed in the following table:

Not past due		162,727	35,769
Past due 31-60 days		4,896	334,031
Past due 61-90 days		9,198	(25)
More than 90 days		756,195	153,705
Trade Debtors		<u>933,016</u>	<u>523,480</u>
Impaired		<u>(54,637)</u>	<u>(51,377)</u>
Total		<u>878,379</u>	<u>472,103</u>

Wujal Wujal Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2017

Note	2017 \$	2016 \$
11 Other financial assets		
Current		
Finance leases	70,413	60,890
	<u>70,413</u>	<u>60,890</u>
Non-current		
Finance leases	2,122,390	1,941,369
	<u>2,122,390</u>	<u>1,941,369</u>
A reconciliation between the gross investment in the lease and the fair value of lease payments is as follows:		
Gross minimum lease payments receivable:		
Not later than one year	70,413	60,891
Later than one year but not later than five years	281,655	243,566
Later than five years	2,219,540	1,957,919
	<u>2,571,608</u>	<u>2,262,376</u>
Add: Estimated contingent rent	1,556,424	1,400,199
Less: Present value adjustment	(1,935,229)	(1,660,316)
Fair value of lease payments	<u>2,192,803</u>	<u>2,002,259</u>
The fair value of lease payments are receivable as follows:		
Not later than one year	70,413	60,891
Later than one year but not later than five years	275,248	239,406
Later than five years	1,847,142	1,701,962
	<u>2,192,803</u>	<u>2,002,259</u>
Movements in finance leases were as follows:		
Opening balance	2,002,259	1,564,549
Less: Lease surrendered	-	-
Less: Lease receipts	(68,891)	(61,398)
Gain (Loss) on revaluation	(5,967)	223,189
Closing balance	<u>2,192,803</u>	<u>2,002,259</u>

The calculation of fair value has included an estimate of average annual CPI increases of 2.5% for 2016/17 (2016: 2.5%) and a discount rate of 3.45% for 2016/17 (2016: 3.21%).

Leases of plant and equipment under which the Council as lessee/lessor assumes/transfers substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership, are classified as finance leases. Other leases, where substantially all the risks and benefits remain with the lessor, are classified as operating leases.

There is nil unearned finance income, unguaranteed residual values accruing to the benefit of Council, accumulated allowance for uncollectible minimum lease payments receivable recognised as income applicable to the leases. There is, however, a contingent rent recognised of \$1.5 million which is the difference between nominal rents and consumer price indexation of rents.

Council has leased 82 dwellings as lessor to the Queensland Government for 40 years. The average lease payment per dwelling in the current year was \$832, in addition, there was also approximately \$5,060 in service charges applied per property. The lease payments are required to be adjusted each year by the change in the Consumer Price Index (All Groups) for Brisbane in accordance with the terms of the 40 year lease, whereas, the service charge component is adjusted each year as part of Council's annual passing of its Budget and Revenue Policy. The discount rate implicit in the leases for 2016/17 is 3.45%, which is the higher of CPI and Council's present cost of capital, as advised by Queensland Treasury Corporation (QTC). The leases are recognised at the present value of the expected future lease payments receivable, excluding service charges (i.e. NPV method is used). Gains on revaluation of finance lease assets are recognised as "other income" when the cashflows diminish and the discount rate declines year on year. Conversely, in the future, when the discount rate increases and the cashflows diminish, losses on finance lease asset revaluations will be recognised as "other expenses".

Wujal Wujal Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2017

12 Property, plant and equipment

	Note	Land		Buildings		Motor Vehicles		Plant and Equipment		Furniture & Fittings		Water		Sewerage		Other Infrastructure		Roads Network		Work in progress		Total	
		Valuation	\$	Valuation	\$	Cost	\$	Cost	\$	Valuation	\$	Valuation	\$	Valuation	\$	Valuation	\$	Valuation	\$	Cost	\$		
Basis of measurement																							
Asset values																							
Opening gross value as at 1 July 2016		1,189,000		18,930,250	799,600	1,106,174	99,468	7,061,138	5,706,773	363,969	12,374,827	177,685	47,808,884										
Additions		-	68,551	-	-	480,750	-	285,770	371,317	9,770	-	521,926	1,738,085										
Disposals		-	-	-	-	(68,000)	-	-	-	-	-	-	(68,000)										
Transfer from WIP		-	13,823	-	-	101,776	-	15,310	7,102	-	-	(138,011)	-										
Revaluation adjustment to asset revaluation surplus	16	-	1,949,882	-	-	-	-	74,062	233,808	(33,087)	(5,105,124)	-	(2,880,357)										
Closing gross value as at 30 June 2017		1,189,000	20,982,606	799,599	1,620,700	99,468	7,436,281	6,319,001	340,652	7,289,703	561,599	46,598,609											
Accumulated depreciation and impairment																							
Opening balance as at 1 July 2016		-	7,071,876	352,484	785,609	84,473	1,848,741	2,367,977	263,714	5,788,392	-	18,663,276											
Depreciation provided in period		-	445,725	81,358	92,681	4,391	234,537	198,892	10,276	506,138	-	1,571,998											
Depreciation on disposals		-	-	-	(68,000)	-	-	-	-	-	-	(68,000)											
Revaluation adjustment to asset revaluation surplus	16	-	1,077,970	-	-	-	(145,667)	(315,956)	(28,420)	(4,956,163)	-	(4,370,235)											
Accumulated depreciation as at 30 June 2017		0	8,595,571	433,862	810,290	88,865	2,037,611	2,248,912	246,571	1,336,368	-	15,797,039											
Total written down value as at 30 June 2017		1,189,000	12,387,035	365,747	810,410	10,603	5,398,670	4,070,089	95,081	5,933,336	561,599	30,801,570											
Range of estimated useful life in years		Land: Not depreciated,	15-60	2-8	3-20	3-20	3-60	5-80	15-75	10-1,000	-	-											
Additions comprise:																							
Renewals		-	-	-	-	-	-	-	-	-	-	-	-										
Other additions		-	68,551	-	480,750	-	285,770	371,317	9,770	-	521,926	1,738,085											
Total additions		-	68,551	-	480,750	-	285,770	371,317	9,770	-	521,926	1,738,085											

Notes to the financial statements
For the year ended 30 June 2017

12 Property, plant and equipment

Note	Land	Buildings	Motor Vehicles	Plant and Equipment	Furniture & Fittings	Water	Sewerage	Other Infrastructure	Roads Network		Work in progress	Total
									Valuation	Cost		
30-Jun-16												
Basis of measurement												
Asset values												
Opening gross value as at 1 July 2015	\$ 1,700,000	\$ 21,696,124	\$ 749,632	\$ 1,077,149	\$ 94,786	\$ 7,061,138	\$ 5,706,673	\$ 1,760,900	\$ 10,371,421	\$ 22,553	\$ 50,240,376	\$
Additions	-	-	193,151	29,024	4,681	-	100	-	613,506	155,132	995,594	995,594
Disposals	-	(2,020,230)	(143,184)	-	-	-	-	-	-	-	-	(2,163,414)
Revaluation adjustment to asset revaluation surplus	(420,000)	(745,646)	-	-	-	-	-	(7,031)	-	-	-	(1,172,677)
Revaluation adjustment to expenses	(91,000)	-	-	-	-	-	-	(1,389,900)	-	-	-	(91,000)
Assets transferred to investment property	-	-	-	-	-	-	-	-	1,389,900	-	-	-
Transfers between classes	-	-	-	-	-	-	-	-	-	-	-	-
Closing gross value as at 30 June 2016	1,189,000	18,930,250	799,600	1,106,174	99,468	7,061,138	5,706,773	363,969	12,374,827	177,685	47,808,884	47,808,884
Accumulated depreciation and impairment												
Opening balances as at 1 July 2015	-	7,213,047	385,419	718,111	80,225	1,694,638	2,143,098	1,020,776	4,702,830	-	-	17,958,145
Depreciation provided in period	-	470,301	69,412	67,497	4,248	254,103	224,878	26,562	408,222	-	-	1,525,224
Depreciation on disposals	-	(972,608)	(102,336)	-	-	-	-	(106,283)	-	-	-	(1,074,946)
Revaluation adjustment to asset revaluation surplus	-	381,136	-	-	-	-	-	(677,340)	677,340	-	-	254,853
Transfers between classes	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated depreciation as at 30 June 2016	-	7,071,876	352,494	785,608	84,473	1,948,741	2,367,977	263,714	5,788,392	-	-	18,663,276
Total written down value as at 30 June 2016	1,189,000	11,858,374	447,106	320,566	14,995	5,112,397	3,338,797	100,254	6,586,435	177,685	29,145,608	29,145,608
Range of estimated useful life in years	Land: Not depreciated.	15-60	2-8	3-20	3-20	3-60	5-80	15-75	10-1,000	-	-	-
Additions comprise:												
Renewals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other additions	-	-	193,151	29,024	4,681	-	100	-	613,506	33,027	646,533	646,533
Total additions	-	-	193,151	29,024	4,681	-	100	-	613,506	122,105	349,061	349,061
	-	-	193,151	29,024	4,681	-	100	-	613,506	155,132	995,594	995,594

Wujal Wujal Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2017

Property, plant and equipment accounting policies

Items of plant and equipment with a total value of less than \$5,000, and infrastructure assets and buildings with a total value of less than \$10,000 are treated as an expense in the year of acquisition. All other items of property, plant and equipment are capitalised.

Acquisition of assets

Acquisitions of assets are initially recorded at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including freight in, architect's fees, engineering design fees and all other establishment costs.

Capital and operating expenditure

Direct labour and materials and an appropriate proportion of overheads incurred in the acquisition or construction of assets are treated as capital expenditure. Assets under construction are not depreciated until they are completed and commissioned, at which time they are reclassified from work in progress to the appropriate property, plant and equipment class.

Routine operating maintenance, repair costs and minor renewals to maintain the operational capacity and useful life of the non-current asset is expensed as incurred, while expenditure that relates to replacement of a major component of an asset to maintain its service potential is capitalised.

Expenditure incurred in accordance with Natural Disaster Relief and Recovery Arrangements on road assets is analysed to determine whether the expenditure is capital in nature. The analysis of the expenditure requires Council engineers to review the nature and extent of expenditure on a given asset. For example, expenditure that patches a road is generally maintenance in nature, whereas a kerb to kerb rebuild is treated as capital. Material expenditure that extends the useful life or renews the service potential of the asset is capitalised.

Valuation Process

Non-current physical assets measured at fair value are revalued, where required, so that the carrying amount of each class of asset does not materially differ from its fair value at the reporting date. This is achieved by engaging independent, professionally qualified valuers to determine the fair value for each class of property, plant and equipment assets at least once every 5 years. This process involves the valuer physically sighting a representative sample of Council assets across all asset classes and making their own assessments of the condition of the assets at the date of inspection.

In the intervening years, for the valuation of the land, buildings and infrastructure asset classes, management engage independent, professionally qualified valuers to perform a "desktop" valuation. A desktop valuation involves management providing updated information to the valuer regarding additions, deletions and changes in assumptions such as useful life, residual value and condition rating. The valuer then determines suitable indices which are applied to each of these asset classes.

Any revaluation increment arising on the revaluation of an asset is credited to the appropriate class of the asset revaluation surplus, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense. A decrease in the carrying amount on revaluation is charged as an expense to the extent it exceeds the balance, if any, in the revaluation surplus of that asset class.

On revaluation, accumulated depreciation is restated proportionately with the change in the carrying amount of the asset and any change in the estimate of remaining useful life.

Capital work in progress

The cost of property, plant and equipment being constructed by the Council includes the cost of purchased services, materials, direct labour and an appropriate proportion of labour overheads.

Depreciation

Land is not depreciated as it has an unlimited useful life. Depreciation on other property, plant and equipment assets is calculated on a straight-line basis so as to write-off the net cost or revalued amount of each depreciable asset, less its estimated residual value, progressively over its estimated useful life to the Council. Management believe that the straight-line basis appropriately reflects the pattern of consumption of all Council assets.

Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time an asset is completed and commissioned ready for use.

Wujal Wujal Aboriginal Shire Council
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Property, plant and equipment accounting policies

Where assets have separately identifiable components that are subject to regular replacement, these components are assigned useful lives distinct from the asset to which they relate. Any expenditure that increases the originally assessed capacity or service potential of an asset is capitalised and the new depreciable amount is depreciated over the remaining useful life of the asset to the Council.

Major spares, purchased specifically for particular assets, that are above the asset recognition threshold, are capitalised and depreciated on the same basis as the asset to which they relate.

Depreciation methods, estimated useful lives and residual values of property, plant and equipment assets are reviewed at the end of each reporting period and adjusted where necessary to reflect any changes in the pattern of consumption, physical wear and tear, technical or commercial obsolescence, or management intentions. The condition assessments performed as part of the annual valuation process for assets measured at written down current replacement cost are used to estimate the useful lives of these assets at each reporting date. Details of the range of estimated useful lives for each class of asset are shown in the table above.

Land under roads

Land under the road network within the Council area that has been dedicated and opened for public use under the *Land Act 1994* or the *Land Title Act 1994* is not controlled by council but is controlled by the state pursuant to the relevant legislation. Therefore this land is not recognised in these financial statements.

DOGIT and other land

The Council is located on land assigned to it under a Deed of Grant in Trust (DOGIT) under Section 34I of the Land Act 1994.

The land is administered by the Department of Natural Resources and Mines and the Council has restricted use of this land for the benefit of shire inhabitants. The DOGIT land has not been taken up in the Council's assets as its value cannot be reliably measured.

Council also holds additional freehold land outside its DOGIT and Local Government area, in the township of Ayton and the area of Degarra. This land is measured at fair value.

Impairment

Each non-current physical asset and group of assets is assessed for indicators of impairment annually. If an indicator of possible impairment exists, the Council determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss. The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use.

Wujal Wujal Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2017

13 Fair value measurements

13(a) Recognised fair value measurements

Council measures and recognises the following assets at fair value on a recurring basis:

- Finance Leases
- Property, plant and equipment
 - Land
 - Buildings
 - Road network
 - Water Infrastructure
 - Sewerage Infrastructure
 - Other Infrastructure assets

Council does not measure any liabilities at fair value on a recurring basis.

The carrying amounts of trade receivables and trade payables are assumed to approximate their fair values due to their short-term nature (Level 2).

In accordance with AASB 13 fair value measurements are categorised on the following basis:

- Fair value based on quoted prices (unadjusted) in active markets for identical assets or liabilities (level 1)
- Fair value based on inputs that are directly or indirectly observable for the asset or liability (level 2)
- Fair value based on unobservable inputs for the asset and liability (level 3)

Council does not have any assets or liabilities measured at fair value which meet the criteria for categorisation as level 1.

The fair values of the assets are determined using valuation techniques which maximise the use of observable data, where it is available, and minimise the use of entity specific estimates. If all significant inputs required to fair value an asset are observable, the asset is included in level 2. If one or more of the significant inputs is not based on observable market data, the asset is included in level 3. This is the case for Council's buildings and infrastructure assets, which are of a specialist nature for which there is no active market for similar or identical assets, and Council's land. These assets are valued using a combination of observable and unobservable inputs.

The table presents the Council's assets measured at fair value as at 30 June.

As at 30 June	Note	Level 3		Total	
		(Significant unobservable inputs)			
		\$		\$	
		2017	2016	2017	2016
Recurring fair value measurements					
Finance Leases	11	2,192,803	2,002,259	2,192,803	2,002,259
Land	12	1,189,000	1,189,000	1,189,000	1,189,000
Buildings	12	12,367,035	11,858,374	12,367,035	11,858,374
Road network	12	5,933,336	6,586,435	5,933,336	6,586,435
Water	12	5,398,670	5,112,397	5,398,670	5,112,397
Sewerage	12	4,070,089	3,338,797	4,070,089	3,338,797
Other Infrastructure assets	12	95,081	100,254	95,081	100,254
		31,246,013	30,187,516	31,246,013	30,187,516

13(b) Valuation techniques used to derive fair values for level 3 valuations

Finance Leases

Council has residential properties which are leased out to the Department of Housing and Public Works for a period of up to 40 years. They are valued using the Net Present Value (NPV) approach. Refer further information in note 11.

Wujal Wujal Aboriginal Shire Council
Notes to the financial statements
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13 Fair value measurements

Land

All council owned land is located in the Douglas and Cook local government areas. Land fair values were determined by an independent valuer, Australis Asset Advisory Group effective 30 June 2017. The valuer conducted a revaluation of the land utilising market transactions over vacant land properties within the Douglas and Cook Shire Councils areas. Where sales volumes were low, the valuer sought market transaction data from nearby or comparable localities. Due to the remote location and paucity of market evidence a level 3 was assigned to these assets, this was effective 30 June 2016. Australis Asset Advisory Group conducted a desktop revaluation based on the 2016 revaluation, effective 30 June 2017.

Buildings

The fair value of buildings were determined by, Australis Asset Advisory Group effective 30 June 2017.

A comprehensive valuation was undertaken in 2016 and indexed in 2017.

All Council buildings are of a specialist nature and there is no active market for the assets. Fair value has been determined on the basis of replacement with a new asset having similar service potential including allowances for preliminaries and professional fees. The gross current values have been derived from reference to market data such as recent projects and published costing guides such as Rawlinson's Australian Construction Cost Handbook. The valuer has also had regard to the latest construction costs information for recent projects undertaken by the council as well as an internal database collated as a result of undertaking projects of a similar nature. The net current value of a building asset is the gross current value less accumulated depreciation to reflect the consumed or expired service potential of the asset.

The most significant inputs into the valuation approach is a rate per square metre to arrive at the gross replacement cost, the useful life of the asset and a condition score reflecting the remaining useful life of the asset.

In determining the level of accumulated depreciation the building assets have been disaggregated into significant components which exhibit varying useful lives. Allowance has been made for the typical asset life cycle and renewal treatments of each component noting that no residual values have been applied. Condition was assessed taking into account physical characteristics as well as factors such as functionality, capability, utilisation and obsolescence. Council has componentised its assets so that the assets can be more easily assessed as to which parts have short useful lives and which have longer useful lives, and which components Council may expect to receive consideration at the end of that components useful life.

While the unit rates based on square metres can be supported by market evidence (level 2), the estimates of useful life, pattern of consumption and asset condition that are used to calculate accumulated depreciation comprise unobservable inputs (level 3). Where these other inputs are significant to the valuation the overall valuation has been classified as level 3.

Infrastructure assets (level 3)

All Council infrastructure assets were fair valued using written down current replacement cost. This valuation comprises the asset's current replacement cost (CRC) less accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset. Council first determined the gross cost of replacing the full service potential of the asset and then adjusted this amount to take account of the expired service potential of the asset.

CRC was measured by reference to the lowest cost at which the gross future economic benefits of the asset could currently be obtained in the normal course of business. Where existing assets were over designed, had excess capacity, or were redundant an adjustment was made so that the resulting valuation reflected the cost of replacing the existing economic benefits based on an efficient set of modern equivalent assets to achieve the required level of service output within the council's planning horizon.

The unit rates (labour and materials) and quantities applied to determine the CRC of an asset or asset component were based on a "Greenfield" assumption meaning that the CRC was determined as the full cost of replacement with a new asset including components that may not need to be replaced, such as earthworks. The CRC was determined using methods relevant to the asset class as described under individual asset categories below.

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13 Fair value measurements

Roads

Current replacement cost

The current replacement cost and fair value of the roads assets were determined by a comprehensive revaluation by Australis Asset Advisory Group effective 30 June 2017.

The current replacement cost was calculated based on the dimensions and a unit rate for the roads assets. The unit rate is derived from estimated labour and materials input as well as services costs and overhead allocations. Material and services prices were based on existing supplier contract rates or supplier price lists and labour wage rates were based on Council's actual rates paid. All direct costs were allocated to assets at standard usage quantities according to recently completed similar projects. Where construction is outsourced, CRC was based on the average of completed similar projects over the last few years.

Australis Asset Advisory Group completed a full comprehensive valuation of road infrastructure assets effective 30 June 2017. CRC has been determined by reference to Indexation provided by Australis Asset Advisory Group since the last revaluation completed in 2014. The indexation methodology was based on production/wage/construction indices and on consultation with local contractors and suppliers. Where the indexation is considered immaterial fair values have not been adjusted.

Accumulated depreciation

In determining the level of accumulated depreciation, roads were componentised where different useful lives were given for each layer of road taking into consideration the other layers in the same segment of road. i.e. Sealed pavement was given a longer useful life than unsealed pavement.

Water and Sewerage

Current replacement cost

Australis Asset Advisory Group conducted a full revaluation of water and sewerage assets effective 30 June 2015. A desktop review was conducted for 30 June 2017. Cost models were derived from scheduled rates for construction of assets, recent contact and tender data, Rawlinson's rates for building and construction and supplier's quotations. In all cases the assets were disaggregated to component level to ensure a reliable measure of cost and service capacity and deterioration of estimated remaining life.

Factors taken into account in determining replacement costs included:
· Development factors - the area in which development takes place (e.g. rural areas would have little or no restoration requirements, whereas a high density area would have large amounts of high quality footpaths, road pavements and associated infrastructure that would require reinstatement, and would also require traffic control).
· Soil factors - The types of soil or other surface material (e.g. areas where soil is sandy are difficult to excavate and would require shoring while areas where the soil is generally free of rock would not present any great difficulty for excavation).
· Depth factors - The depth of the trench (e.g. trenching above 1.5m requires shoring/ trench cage which increases costs and slows production).

Water and Sewerage infrastructure fair values were determined by Australis Asset Advisory Group effective 30 June 2017.

Wujal Wujal Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2017

13 Fair value measurements

Accumulated depreciation

In determining accumulated depreciation, assets were generally subject to an inspection or an assessment to determine remaining useful life. Where site inspections were conducted (i.e. for active assets), the assets were allocated a condition assessment rating. The lower the condition rating, the lower the fair value.

Where site inspections were not conducted (i.e. for passive assets and active assets for which no site inspections were undertaken), the remaining useful life was calculated on an age basis after taking into consideration current and planned maintenance records.

13(c) Changes in Fair Value Measurements using significant unobservable inputs (level 3)

The changes in level 3 assets with recurring fair value measurements are detailed in Note 12.

13(d) Valuation processes

Council's valuation policies and procedures are set by an executive management team which comprises the Chief Executive Officer and the Director Governance and Finance.

Wujal Wujal Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2017

	Note	2017 \$	2016 \$
14 Trade and other payables			
Current			
Creditors and accruals		422,351	258,282
Annual leave		195,682	172,568
		<u>618,033</u>	<u>430,849</u>

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the agreed purchase/contract price net of applicable discounts other than contingent discounts. Amounts owing are unsecured and are generally settled on 30 day terms.

Liabilities are recognised for employee benefits such as wages and salaries, annual leave and long service leave in respect of services provided by the employees up to the reporting date. Liabilities for employee benefits are assessed at each reporting date. Where it is expected that the leave will be paid in the next twelve months, or Council does not have the unconditional right to defer the liability beyond 12 months, the liability is treated as a current liability. Otherwise the liability is treated as non-current.

A liability for salaries and wages is recognised and measured as the amount unpaid at the reporting date at current pay rates in respect of employees' services up to that date. This liability represents a current accrued expense.

A liability for annual leave is recognised and measured at amounts expected to be settled within 12 months calculated on current wage and salary levels and includes related employee on-costs. Amounts not expected to be settled within 12 months are calculated on projected future wage and salary levels and related employee on-costs, and are discounted to present values.

As council does not have an unconditional right to defer this liability beyond 12 months annual leave is classified as a current liability.

15 Provisions

Current			
Long service leave		103,060	167,874
		<u>103,060</u>	<u>167,874</u>
Non-current			
Long service leave		121,858	41,837
		<u>121,858</u>	<u>41,837</u>

Details of movements in provisions:

Long service leave			
Balance at beginning of financial year		209,712	229,881
Long service leave entitlement arising		44,863	54,636
Long Service entitlement extinguished		(18,014)	(15,175)
Long Service entitlement paid		(11,843)	(59,630)
Balance at end of financial year		<u>224,918</u>	<u>209,712</u>

A liability for long service leave is measured as the present value of the estimated future cash outflows to be made in respect of services provided by employees up to the reporting date. The value of the liability is calculated using current pay rates and projected future increases in those rates and includes related employee on-costs. The estimates are adjusted for the probability of the employee remaining in the Council's employment or other associated employment which would result in the Council being required to meet the liability. Adjustments are then made to allow for the proportion of the benefit earned to date, and the result is discounted to present value. The interest rates attaching to Commonwealth Government guaranteed securities at the reporting date are used to discount the estimated future cash outflows to their present value.

Wujal Wujal Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2017

	Note	2017 \$	2016 \$
15 Provisions continued			
Where employees have met the prerequisite length of service and council does not have an unconditional right to defer this liability beyond 12 months long service leave is classified as a current liability. Otherwise it is classified as non-current.			
16 Asset revaluation surplus			
Movements in the asset revaluation surplus were as follows:			
Balance at beginning of financial year		14,345,743	15,773,273
Net adjustment to non-current assets at end of period to reflect a change in current fair value:			
Land		-	(420,000)
Buildings		872,012	(1,106,782)
Infrastructure		617,865	99,252
Balance at end of financial year		<u>15,835,623</u>	<u>14,345,743</u>

Asset revaluation surplus analysis

The closing balance of the asset revaluation surplus comprises the following asset categories:

Land	-	-
Buildings	7,469,118	6,597,106
Infrastructure	8,366,502	7,748,637
	<u>15,835,623</u>	<u>14,345,743</u>

The asset revaluation surplus comprises adjustments relating to changes in value of property, plant and equipment that do not result from the use of those assets. Net incremental changes in the carrying value of classes of non-current assets since their initial recognition are accumulated in the asset revaluation surplus.

Increases and decreases on revaluation are offset within a class of assets.

Where a class of assets is decreased on revaluation, that decrease is offset first against the amount remaining in the asset revaluation surplus in respect of that class. Any excess is treated as an expense.

When an asset is disposed of, the amount reported in surplus in respect of that asset is retained in the asset revaluation surplus and not transferred to retained surplus.

17 Transactions with related parties

(a) Compensation paid to key management personnel (KMP)

KMP are the Mayor, Councillors, Chief Executive Officer and some executive management.

	\$
Short-term employee benefits	906,366
Post-employment benefits	56,845
Long-term employee benefits	-
Termination benefits	-
Total	963,211

Wujal Wujal Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2017

Note	2017 \$	2016 \$
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(b) Transactions with other related parties

Other related parties include the close family members of KMP and any entities controlled or jointly controlled by KMP or their close family members. Close family members include a spouse, child and dependent of a KMP or their spouse

Details of transactions between council and other related parties in 2016/17 are disclosed below:

Details of transactions	Additional information	\$
Employee expenses of close family members of KMP	17(b)(i)	118,702

(i) All close family members of KMP were employed through an arm's length process. They are paid in accordance with the award for the job they perform.

(c) Outstanding balances with related parties

Amounts owed by KMP and other related parties as at balance date totalled \$1,194. All amounts were more than 90 days overdue. No expense has been recognised for bad or doubtful debts in respect to these amounts.

(d) Transactions with related parties that have not been disclosed

The majority of people who are related parties of Council live within the Wujal Wujal Aboriginal Shire Community. Therefore on a regular basis ordinary citizen transactions occur between Council and its related parties. The payment by community residents of utility charges and for sales of goods of goods and services are considered to be an ordinary citizen transaction.

Council has not included these types of transactions in its disclosure as they are made on the same terms and conditions available to the general public.

18 Contingent liabilities

Details and estimates of maximum amounts of contingent liabilities are as follows:

Local Government Mutual

The Council is a member of the local government mutual liability self-insurance pool, LGM Queensland. In the event of the pool being wound up or it is unable to meet its debts as they fall due, the trust deed and rules provide that any accumulated deficit will be met by the individual pool members in the same proportion as their contribution is to the total pool contributions in respect to any year that a deficit arises.

As at 30 June 2017 the financial statements reported an accumulated surplus and it is not anticipated any liability will arise.

Local Government Workcare

The Council is a member of the Queensland local government worker's compensation self-insurance scheme, Local Government Workcare. Under this scheme the Council has provided an indemnity towards a bank guarantee to cover bad debts which may remain should the self insurance licence be cancelled and there are insufficient funds available to cover outstanding liabilities. Only the Queensland Government's workers compensation authority may call on any part of the guarantee should the above circumstances arise. The Council's maximum exposure to the bank guarantee is \$38,168.

Wujal Wujal Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2017

	Note	2017 \$	2016 \$
19 Superannuation			
<p>The Council contributes to the Local Government Superannuation Scheme (Qld) (the scheme). The scheme is a Multi-employer Plan as defined in the Australian Accounting Standard AASB119 <i>Employee Benefits</i>.</p> <p>The Queensland Local Government Superannuation Board, the trustee of the scheme, advised that the local government superannuation scheme was a complying superannuation scheme for the purpose of the Commonwealth Superannuation Industry (Supervision) legislation.</p> <p>The scheme has three elements referred to as:</p> <p>The City Defined Benefits Fund (CDBF) which covers former members of the City Super Defined Benefits The Regional Defined Benefits Fund (Regional DBF) which covers defined benefit fund members working for regional local governments; and The Accumulation Benefits Fund (ABF).</p> <p>The ABF is a defined contribution scheme as defined in AASB 119. Council has no liability to or interest in the ABF other than the payment of the statutory contributions as required by the <i>Local Government Act 2009</i>.</p> <p>Council does not have any employees who are members of the CDBF or the Regional DBF and, therefore, is not exposed to the obligations, assets or costs associated with these funds.</p> <p>As at the reporting date, the assets of the scheme are sufficient to meet the vested benefits.</p> <p>The most recent actuarial assessment of the scheme was undertaken as at 1 July 2015. The actuary indicated that "at the valuation date of 1 July 2015, the net assets of the scheme exceeded the vested benefits and the scheme was in a satisfactory financial position as at the valuation date."</p> <p>In the 2015 actuarial report the actuary has recommended no change to the employer contribution levels at this time.</p> <p>The next actuarial investigation will be conducted as at 1 July 2018.</p> <p>Under the Local Government Act 2009 the trustee of the scheme has the power to levy additional contributions on councils which have employees in the Regional DBF when the actuary advises such additional contributions are payable - normally when the assets of the DBF are insufficient to meet members' benefits.</p>			

	Note	2017 \$	2016 \$
The amount of superannuation contributions paid by Council to the scheme in this period for the benefit of employees was:	6	329,659	298,989

20 Joint venture

The Council has a 25% (2016 - 25%) joint venture interest in Cook RJCP Joint Venture, the principal activity of which is to provide delivery of services under the Remote Jobs and Communities Program in the Cooktown region. Cook RJCP Joint Venture's principal place of business is C/- My Pathways, 84-88 Cook St, Cairns, Queensland. In accordance with ownership interests Council holds 25% voting rights in the joint venture.

Council has determined that this joint arrangement is a joint venture under AASB 11 *Joint Arrangements* and accounts for this investment using the equity method. Under the equity method the investment is initially recognised at cost and is adjusted each year to recognise Council's share of profit or loss. Council's share of movements in other comprehensive income of the venture are recognised in other comprehensive income. Distributions received are recognised as a reduction in the carrying amount of the investment.

Cook RJCP Joint Venture is a consortium of 4 organisations whose aim is to provide employment opportunities for indigenous people. There is no contractual or other arrangement, or circumstances which indicate that council, or any of the joint venturers, have rights to the assets or obligations for the liabilities of the joint venture.

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The following information has been extracted from Cook R/JCP Joint Venture financial statements. Council has only been provided with a profit and loss statement, and does not know what the Balance Sheet Items of the Joint Venture are.

	Note	2017 \$	2016 \$
Revenue		7,608,358	6,898,458
Expenses		<u>(6,555,077)</u>	<u>(3,867,025)</u>
Profit (loss) for the year		<u>1,053,281</u>	<u>3,031,433</u>
Other comprehensive income for the year		-	-
Total comprehensive income for the year		<u><u>1,053,281</u></u>	<u><u>3,031,433</u></u>

The above profit (loss) for the year includes:

Legacy Activities & Corporate Service Fee	2,300,344	827,981
Payroll expenses	2,406,239	1,391,685

The movement in the carrying amount of the Council's investment in the joint venture is as follows:

Carrying amount at the beginning of the financial year		759,303	1,445
Share of profit (loss)	3(c)	264,765	757,858
Distribution received		<u>859,303</u>	-
Carrying amount at the end of financial year		<u><u>164,765</u></u>	<u><u>759,303</u></u>

21 Reconciliation of net result for the year to net cash inflow (outflow) from operating activities

Net result		<u>(1,729,928)</u>	<u>(1,317,253)</u>
Non-cash items:			
Depreciation and amortisation	12	1,571,998	1,525,222
Revaluation adjustments	5,8	-	91,000
Impairment of receivables		3,260	29,113
Gain / loss on revaluation of finance leases	11	5,967	(223,189)
		<u>1,581,225</u>	<u>1,422,146</u>
Investing and development activities:			
Gain / Loss on disposal of non-current assets	5, 8	(70,000)	(10,063)
Loss on transferring assets under lease	8	-	771,703
Initial recognition of assets under finance leases	5	(265,403)	-
Capital grants and contributions		(19,077)	(726,640)
Profit retained in joint venture	20	(264,765)	(757,858)
		<u>(619,245)</u>	<u>(722,858)</u>
Changes in operating assets and liabilities:			
(Increase)/ decrease in receivables		(461,112)	614,592
(Increase)/decrease in inventory		16,632	(16,084)
Increase/(decrease) in payables		187,184	(144,349)
Increase/(decrease) in provisions		15,207	(20,270)
		<u>(242,089)</u>	<u>433,889</u>

Wujal Wujal Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2017

	Note	2017 \$	2016 \$
Net cash Inflow from operating activities		(1,010,036)	(184,075)

Wujal Wujal Aboriginal Shire Council
Notes to the financial statements

For the year ended 30 June 2017

Note	2017 \$	2016 \$
22		
Events after the reporting period		
There were no material adjusting events after the balance date.		
During the last twelve months management have reviewed operations and have improved cashflow management. Council acknowledges that it has experienced difficulty in managing cash flow over the last six months. This is a short-term issue resulting from high turnover of senior management and resolution of financial management issues from prior periods. Council has put in place strategies to strengthen its governance, risk and compliance frameworks which will resolve these matters. These include:		
•Corporate Governance Review, including the development of a Strategic Financial Action Plan, prepared in consultation with Council and DLGRMA;		
•Internal Audit review of accounting systems and processes. Major accounting systems have been mapped and had procedures prepared. These are now being implemented. Information systems are in the process of being reviewed and enhanced;		
•Upskilling of Councillors and employees in governance, risk, compliance and finance;		
•Improved cash flow management with cash flow models forecasting cash flow on a rolling 12-month basis;		
•Timely billing for works, services and fees;		
•Increased cost recovery in fees and charges for water, sewerage and rubbish, along with other key service deliverables;		
•Appointment of a Project Manager for large infrastructure projects to ensure they are completed on time and on budget with appropriate cost recovery of project management, administration, Council employees and equipment. These actions have resulted in a significant turnaround in cash flow. Cash flow forecasts indicate positive cash flows through to 31 December 2019.		
23		
Finance Lease		
Council leases plant and equipment. As all the risks and rewards of ownership were substantially assumed this lease was classified as a finance lease. As ownership of the asset will be obtained by council, the lease is amortised over the life of the asset.		
A leased asset and a lease liability equal to the present value of the minimum lease payments was recognised at the inception of the lease. Lease liabilities are reduced by repayments of principal while interest components of lease payments are expensed as finance costs.		
Council entered into a lease contract for a Grader in February 2017 for a term of 48 months. The interest rate is 4.15%. Council will obtain ownership at the end of the lease. The carrying value of the leased asset is \$364,116		
Movements in the finance lease during the reporting period were:		
Lease entered into in February 2017	306,120	
Payments made during period	<u>31,888</u>	
Minimum lease payments	<u>274,232</u>	
These payments are payable as follows:		
Not later than 1 year	76,530	
Later than 1 year but not later than 5 years	<u>197,702</u>	
Minimum lease payments	<u>274,232</u>	
Less future finance charges	<u>19,824</u>	
Lease liability	<u>254,408</u>	
Classified as:		
Current	67,241	
Non current	<u>187,167</u>	
	<u>254,408</u>	

Wujal Wujal Aboriginal Shire Council
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Note	2017 \$	2016 \$
The present value of the above payments are payable as follows:		
Not later than 1 year	67,241	
Later than 1 year but not later than 5 years	174,950	
	<u>254,408</u>	

Wujal Wujal Aboriginal Shire Council
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	Balance 01/07/16	Revenue	Expense	Balance 30/06/2017
	\$	\$	\$	\$
24 Tied grants by project				
Commonwealth government grants				
Department of Prime Minister and Cabinet				
<i>Indigenous Advancement Strategy</i>	-	107,000	107,000	-
<i>Iterra Emergency Satellite Communications</i>	4,223	-	-	4,223
<i>Training Subsidy</i>	7,225	1,119	1,119	7,225
<i>NJP Radio Grant</i>	5,229	-	-	5,229
Total	16,677	108,119	108,119	16,677
Department of Social Services				
<i>NJCP Program</i>	-	72,070	72,070	-
<i>NJCP Radio, Arts and Culture</i>	56,878	66,430	123,308	-
<i>Emergency Relief Grant</i>	568	-	-	568
<i>DSS Transitional Activity</i>	2,466	-	-	2,466
<i>Home Care CACPS</i>	-	60,886	33,909	26,977
<i>HACC Transition Funding</i>	-	5,250	-	5,250
<i>Home and Community Care</i>	-	247,113	247,113	-
Total	59,910	451,749	476,400	35,259
Total - Commonwealth government	76,587	559,868	584,519	51,936
State government grants				
Department of Infrastructure, Local Government and Planning				
<i>SGFA Grant</i>	-	1,058,093	1,058,093	-
<i>FAGS Grant</i>	-	667,023	433,107	233,916
<i>Come and Try fitness program</i>	10,170	-	-	10,170
<i>Get Ready QLD Grant</i>	-	5,141	5,141	-
<i>IEDG Grant</i>	-	80,000	14,091	65,909
<i>Seniors Week</i>	-	1,000	-	1,000
Total	10,170	1,811,257	1,510,432	310,995
Department of Education and Training				
<i>Kindergarten Parents Learning</i>	-	26,882	26,882	-
<i>First Start Grant</i>	-	12,500	-	12,500
Total	-	39,382	26,882	12,500
Queensland Reconstruction Authority				
<i>NDRRA Tropical Cyclone ITA</i>	-	19,077	19,077	-
Total	-	19,077	19,077	-
Department of Transport and Main Roads				
<i>ATSI TIDS Road Grant</i>	21,001	-	-	21,001
<i>DTMR Boat Ramp Grant</i>	66,973	-	57,804	9,170
Total	87,974	-	57,804	30,170
Department of Health				
<i>ATSI Public Health Grant</i>	-	158,786	158,786	-
Total	-	158,786	158,786	-
Department of Community Safety				
<i>SES Operating Subsidy</i>	15,183	13,442	15,183	13,442
Total	15,183	13,442	15,183	13,442

Wujal Wujal Aboriginal Shire Council
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	Balance 01/07/16	Revenue	Expense	Balance 30/06/2017
	\$	\$	\$	\$
Queensland State Library				
<i>State Library Subsidy</i>	-	22,536	22,536	-
<i>State Library Robotics Grant</i>	9,982	-	1,683	8,299
<i>Tech Savvy Seniors Grant</i>	17,067	-	4,679	12,388
Total	27,049	22,536	28,898	20,687
Department of Communities, Child Safety & Disability Services				
<i>State Younger Persons Grant-ROPE</i>	-	65,011	65,011	-
Total	-	65,011	65,011	-
Arts QLD				
<i>2016/17 IRADF Grant</i>	-	10,000	1,921	8,079
<i>2015/16 IRADF Grant</i>	1,926	-	-	1,826
<i>Showcase Grant</i>	-	44,505	31,329	13,176
<i>Backing Indigenous Arts Grant</i>	13,024	50,000	54,007	9,017
<i>Indigenous Visual Arts Support Grant</i>	-	131,430	99,299	32,131
Total	14,950	235,935	186,556	64,329
Dept of Aboriginal and Torres Strait Islander Partnerships				
<i>Driveway upgrades Grant</i>	-	104,952	104,952	-
Total	-	104,952	104,952	-
Total - State government	155,326	2,470,378	2,173,581	452,124
Other grant providers				
Creche & Kindergarten Assoc Ltd				
<i>QKFS Funding</i>	88,605	123,013	211,618	(1)
Total	88,605	123,013	211,618	(1)
Community Apprenticeships Australia				
<i>Training Subsidies</i>	-	18,750	18,750	-
Total	-	18,750	18,750	-
Total - Other grant providers	88,605	141,763	230,368	(1)
Total - all grants	320,518	3,172,009	2,988,468	504,060

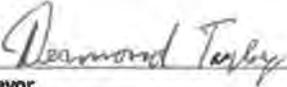
Wujal Wujal Aboriginal Shire Council
Financial statements
For the year ended 30 June 2017

Management Certificate
For the year ended 30 June 2017

These general purpose financial statements have been prepared pursuant to sections 176 and 177 of the *Local Government Regulation 2012* (the Regulation) and other prescribed requirements.

In accordance with section 212(5) of the Regulation we certify that:

- (i) the prescribed requirements of the *Local Government Act 2009* and *Local Government Regulation 2012* for the establishment and keeping of accounts have been complied with in all material respects; and
- (ii) the general purpose financial statements present a true and fair view, in accordance with Australian Accounting Standards, of the Council's transactions for the financial year and financial position at the end of the year.



Mayor
Desmond Tayley

Date: 31, 07, 2018



Chief Executive Officer
Eileen Hall

Date: 31, 07, 18



INDEPENDENT AUDITOR'S REPORT

To the Councillors of Wujal Wujal Aboriginal Shire Council

Report on the Audit of the Financial Report

Opinion

I have audited the financial report of Wujal Wujal Aboriginal Shire Council.

In my opinion, the financial report:

- a) gives a true and fair view of the council's financial position as at 30 June 2017, and of its financial performance and cash flows for the year then ended
- b) complies with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards.

The financial report comprises the statement of financial position as at 30 June 2017, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including significant accounting policies and other explanatory information, and the certificate given by the Mayor and Chief Executive Officer.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General of Queensland Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial report* section of my report.

I am independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General of Queensland Auditing Standards*.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

Other information comprises the information included in Wujal Wujal Aboriginal Shire Council annual report for the year ended 30 June 2017 but does not include the financial report and my auditor's report thereon. At the date of this auditor's report, the other information was the current year financial sustainability statement and long-term financial sustainability statement.

My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon. However, as required by the Local Government Regulation 2012, I have expressed a separate opinion on the current year financial sustainability statement.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent

with the financial report and my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of the council for the financial report

The council is responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards, and for such internal control as the council determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The council is also responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the council or to otherwise cease operations.

Auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for expressing an opinion on the effectiveness of the council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the council.
- Conclude on the appropriateness of the council's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of my auditor's report.

However, future events or conditions may cause the council to cease to continue as a going concern.

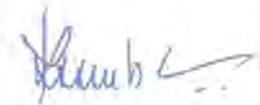
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Report on other legal and regulatory requirements

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2017:

- a) I received all the information and explanations I required.
- b) In my opinion, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.



Sri Narasimhan
as delegate of the Auditor-General



Queensland Audit Office
Brisbane

Wujal Wujal Aboriginal Shire Council
Current-year Financial Sustainability Statement
 For the year ended 30 June 2017

Measures of Financial Sustainability

Council's performance at 30 June 2017 against key financial ratios and targets:

	How the measure is calculated	Actual - Council	Target
Operating surplus ratio	Net result (excluding capital items) divided by total operating revenue (excluding capital items)	-29%	Between 0% and 10%
Asset sustainability ratio	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense.	0%	greater than 90%
Net financial liabilities ratio	Total liabilities less current assets divided by total operating revenue (excluding capital items)	-20%	not greater than 60%

Note 1 - Basis of Preparation

The current year financial sustainability statement is a special purpose statement prepared in accordance with the requirements of the *Local Government Regulation 2012* and the Financial Management (Sustainability) Guideline 2013. The amounts used to calculate the three reported measures are prepared on an accrual basis and are drawn from the Council's audited general purpose financial statements for the year ended 30 June 2017.

Certificates of Accuracy
For the year ended 30 June 2017

This current-year financial sustainability statement has been prepared pursuant to Section 178 of the *Local Government Regulation 2012* (the regulation).

In accordance with Section 212(5) of the Regulation we certify that this current-year financial sustainability statement has been accurately calculated.

Desmond Tayley
 Mayor
 Desmond Tayley

Date: 31.07.2018

Eileen Hall
 Chief Executive Officer
 Eileen Hall

Date: 31.07.18



INDEPENDENT AUDITOR'S REPORT

To the Councillors of Wujal Wujal Aboriginal Shire Council

Report on the Current-Year Financial Sustainability Statement

Opinion

I have audited the accompanying current year financial sustainability statement of Wujal Wujal Aboriginal Shire Council for the year ended 30 June 2017, comprising the statement, explanatory notes, and the certificate of accuracy given by the Mayor and the Chief Executive Officer.

In accordance with section 212 of the Local Government Regulation 2012, in my opinion, in all material respects, the current year financial sustainability statement of Wujal Wujal Aboriginal Shire Council for the year ended 30 June 2017 has been accurately calculated.

Basis of opinion

I conducted my audit in accordance with the *Auditor-General of Queensland Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the current year financial sustainability statement* section of my report.

I am independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the statement in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General of Queensland Auditing Standards*.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of matter – basis of accounting

I draw attention to Note 1 which describes the basis of accounting. The current year financial sustainability statement has been prepared in accordance with the Financial Management (Sustainability) Guideline 2013 for the purpose of fulfilling the council's reporting responsibilities under the Local Government Regulation 2012. As a result, the statement may not be suitable for another purpose. My opinion is not modified in respect of this matter.

Other Information

Other information comprises the information included in Wujal Wujal Aboriginal Shire Council's annual report for the year ended 30 June 2017 but does not include the current year financial sustainability statement and my auditor's report thereon. At the date of this auditor's report, the other information was the general purpose financial statements and long-term financial sustainability statement.

My opinion on the current year financial sustainability statement does not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

However, as required by the Local Government Regulation 2012, I have expressed a separate opinion on the general purpose financial report.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report and my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of the council for the current year financial sustainability statement

The council is responsible for the preparation and fair presentation of the current year financial sustainability statement in accordance with the Local Government Regulation 2012. The council's responsibility also includes such internal control as the council determines is necessary to enable the preparation and fair presentation of the statement that is accurately calculated and is free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the current year financial sustainability statement

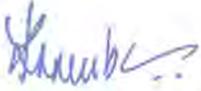
My objectives are to obtain reasonable assurance about whether the current year financial sustainability statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this statement.

My responsibility does not extend to forming an opinion on the appropriateness or relevance of the reported ratios, nor on the council's future sustainability.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the council.
- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Sri Narasimhan
as delegate of the Auditor-General



Queensland Audit Office
Brisbane

Wujal Wujal Aboriginal Shire Council
Long-Term Financial Sustainability Statement
Prepared as at 30 June 2017

Measures of Financial Sustainability

Measure	Actuals at 30 June 2017	Target	30 June 2016	30 June 2019	30 June 2020	30 June 2021	30 June 2022	30 June 2023	30 June 2024	30 June 2025
Operating surplus ratio	-29%	Between 0% and 10%	-38%	-35%	-38%	-30%	-35%	-33%	-31%	-29%
Asset sustainability ratio	0%	greater than 90%	76%	98%	96%	22%	45%	22%	22%	3 00%
Net financial liabilities ratio	-20%	not greater than 80%	-17%	-21%	-23%	-27%	-26%	-35%	-41%	-50 00%

Net result divided by total operating revenue
Capital expenditure on the replacement of assets (renewals) divided by depreciation expense.
Total liabilities less current assets divided by total operating revenue

Wujal Wujal Aboriginal Shire Council's Financial Management Strategy

Council measures revenue and expenditure trends over time as a guide to future requirements and to make decisions about the efficient allocation of resources to ensure the most effective provision of services. Council ensures that its financial management strategy is prudent and that its long-term financial forecast shows a sound financial position whilst also being able to meet the community's current and future needs.

Certificate of Accuracy
For the long-term financial sustainability statement prepared as at 30 June 2017

This long-term financial sustainability statement has been prepared pursuant to Section 178 of the Local Government Regulation 2012 (the regulation).

In accordance with Section 212(5) of the Regulation we certify that this long-term financial sustainability statement has been accurately calculated.

Demmond Topley
Mayor
Date: 31.07.2018

Eileen Hall
Chief Executive Officer
Date: 31.07.2018



Wujal
31/07/2018



Get in touch

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How to find us

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