

ATTACHMENT A

Audited Annual Financial Statements for the year ended 30 June 2019

WAGAIT SHIRE COUNCIL

ABN: 65 843 778 569

**Financial Report For The Year Ended
30 June 2019**

WAGAIT SHIRE COUNCIL

ABN: 65 843 778 569

Financial Report For The Year Ended 30 June 2019

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WAGAIT SHIRE COUNCIL

ABN: 65 843 778 569

Chief Executive Officer's Certificate

I, Anna Malgorzewicz, the Chief Executive Officer of the Wagait Shire Council, do hereby certify that the annual financial statements:

- a. comply with Australian Accounting Standards - the local government act and local government (Accounting) regulations, so as to present fairly the financial position of the Council as at 30 June 2019; and
- b. are in accordance with the accounting and other records of the Council.

Dated

WAGAIT SHIRE COUNCIL
ABN: 65 843 778 569
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2019

	Note	2019 \$	2018 \$
Revenue and Other Income			
Rates and annual charges	3A	348,092	336,248
User charges and fees	3B	120,601	162,387
Grants and contributions	3C	349,430	394,740
Interest	3D	18,467	16,975
Gain on sale of property, plant and equipment	3E	9,633	13,251
Total operating revenues		<u>846,223</u>	<u>923,601</u>
Operating Expenses			
Employee Cost	4A	393,496	321,838
Materials and Contracts	4B	272,652	374,047
Depreciation	4C	152,788	95,525
Other operating expenses	4D	11,625	11,625
Total operating expenses		<u>830,561</u>	<u>803,035</u>
Profit for the year		<u><u>15,662</u></u>	<u><u>120,566</u></u>
Other comprehensive income		-	-
Total Other Comprehensive Income		<u>-</u>	<u>-</u>
Total Comprehensive Income for the year		<u>15,662</u>	<u>120,566</u>
TOTAL PROFIT AND OTHER COMPREHENSIVE INCOME		<u><u>15,662</u></u>	<u><u>120,566</u></u>

The accompanying notes form part of these financial statements.

WAGAIT SHIRE COUNCIL
ABN: 65 843 778 579
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2019

	Note	2019 \$	2018 \$
ASSETS			
CURRENT ASSETS			
Cash on Hand and at Bank	5	1,287,229	1,138,812
Trade and Other Receivables	6	22,700	69,775
Prepayments		7,397	-
TOTAL CURRENT ASSETS		1,317,326	1,208,587
NON-CURRENT ASSETS			
Property, Plant and Equipment	7	2,913,281	2,940,423
TOTAL NON-CURRENT ASSETS		2,913,281	2,940,423
TOTAL ASSETS		4,230,607	4,149,010
LIABILITIES			
CURRENT LIABILITIES			
Trade and Other Payables	8	48,426	20,583
Grant liabilities and Deferred Income	9	112,148	93,618
Employee Provisions	10	50,191	30,949
TOTAL CURRENT LIABILITIES		210,765	145,150
NON-CURRENT LIABILITIES			
Employee Provisions	10	320	-
TOTAL NON-CURRENT LIABILITIES		320	-
TOTAL LIABILITIES		211,085	145,150
NET ASSETS		4,019,522	4,003,860
EQUITY			
Retained Earnings		1,649,498	1,633,836
Reserves	11	2,370,024	2,370,024
TOTAL EQUITY		4,019,522	4,003,860

The accompanying notes form part of these financial statements.

WAGAIT SHIRE COUNCIL
ABN: 65 843 778 569
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2019

	Retained Earnings	Asset Revaluation Reserve	Asset Replacement and Maintenance Reserve	Total Equity
	\$		\$	\$
Balance at 1 July 2017	1,513,270	1,870,024	500,000	3,883,294
Comprehensive income:				
Surplus for the year	120,566	-	-	120,566
Other comprehensive income for the year	-	-	-	-
Total comprehensive income attributable to Members of the entity for the year	120,566	-	-	120,566
Balance at 30 June 2017	1,633,836	1,870,024	500,000	4,003,860
Balance at 1 July 2018	1,633,836	1,870,024	500,000	4,003,860
Comprehensive income:				
Surplus for the year	15,662	-	-	15,662
Other comprehensive income for the year	-	-	-	-
Total comprehensive income attributable to Members of the entity for the year	15,662		-	15,662
Balance at 30 June 2019	1,649,498	1,870,024	500,000	4,019,522

The accompanying notes form part of these financial statements.

WAGAIT SHIRE COUNCIL
ABN: 65 843 778 579
STATEMENT OF WORKING CAPITAL
AS AT 30 JUNE 2019

	Note	2019 \$	2018 \$
ASSETS			
CURRENT ASSETS			
Cash on Hand and at Bank	5	1,287,229	1,138,812
Trade and Other Receivables	6	22,700	69,775
Prepayments		7,397	-
TOTAL CURRENT ASSETS		1,317,326	1,208,587
Less:			
LIABILITIES			
CURRENT LIABILITIES			
Trade and Other Payables	8	48,426	20,583
Grant liabilities and Deferred Income	9	112,148	93,618
Employee Provisions	10	50,191	30,949
TOTAL CURRENT LIABILITIES		210,765	145,150
NET ASSETS		1,106,561	1,063,437
CURRENT RATIO		6	8.33:1

The accompanying notes form part of these financial statements.

WAGAIT SHIRE COUNCIL
ABN: 65 843 778 569
STATEMENT OF CASH FLOWS
FOR YEAR ENDED 30 JUNE 2019

	Note	2019	2018
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipt of customers		511,077	479,207
Grants and contributions receipts		367,960	456,409
Interest received		18,467	16,975
Payments to suppliers and employees		(633,074)	(712,482)
Net cash provided by operating activities	13	264,430	240,109
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from disposals of property, plant and equipment		13,584	16,364
Payment for property, plant and equipment		(129,597)	(129,244)
Net cash (used in) investing activities		(116,013)	(112,880)
CASH FLOWS FROM FINANCING ACTIVITIES			
Net cash provided by (used in) financing activities		-	-
Net increase in cash held		148,417	127,229
Cash and cash equivalents at beginning of the financial year		1,138,812	1,011,583
Cash and cash equivalents at end of the financial year	5	1,287,229	1,138,812

The accompanying notes form part of these financial statements.

WAGAIT SHIRE COUNCIL
ABN: 65843778569
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2019

This notes sets out the principal accounting policies adopted in the preparation of the financial statements by Council as set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Note 1 Summary of Significant Accounting Policies

Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB), the requirements of the Local Government Act, Local Government (Accounting) Regulations and other authoritative pronouncements of the Australian Accounting Standard Board.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

Accounting Policies

(a) Revenue

Revenue is measured at the fair value of consideration received or receivable. Revenue is measured on major income categories as follows:

Rates are recognised as revenue when the Council obtains control over the asset comprising the receipt.

Rates are an enforceable debt linked to rateable property that will be recovered when the property is sold, and therefore control normally passes at the time of levying, or where earlier upon receipt of rates paid in advance. The rating period and reporting period for the Council coincide and accordingly, all rates levied for the year are recognised as revenue.

Uncollected rates are recognised as receivables.

Non-reciprocal grant revenue is recognised in profit or loss when the Council obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the Council and the amount of the grant can be measured reliably.

If conditions are attached to the grant which must be satisfied before it is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

When grant revenue is received whereby the Council incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

Note 1 Summary of Significant Accounting Policies (Cont'd)

(a) Revenue (cont'd)

Wagait Shire Council receives non-reciprocal contributions of assets from the government and other parties for a zero or a nominal value. These assets are recognised at fair value on the date of acquisition in the statement of financial position, with a corresponding amount of income recognised in profit or loss.

Donations and bequests are recognised as revenue when received.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

Revenue from the sales of goods and the rendering of a service is recognised upon the delivery of the goods and services to the customers.

All revenue is stated net of the amount of goods and services tax.

(b) Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost or fair value as indicated, less, where applicable, accumulated depreciation and any impairment losses.

Freehold Property

Freehold land and buildings are shown at their fair value based on periodic, valuations by external independent valuers, less subsequent depreciation for buildings.

In periods when the freehold land and buildings are not subject to an independent valuation, the directors conduct directors' valuations to ensure the carrying amount for the land and buildings is not materially different to the fair value.

Increases in the carrying amount arising on revaluation of Buildings are recognised in other comprehensive income and accumulated in the revaluation surplus in equity. Revaluation decreases that offset previous increases of the same class of assets shall be recognised in other comprehensive income under the heading of revaluation surplus. All other decreases are recognised in profit or loss.

Any accumulated depreciation at the date of the revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Buildings that have been contributed at no cost, or for nominal cost, are initially recognised and measured at the fair value of the asset at the date it is acquired.

Note 1 Summary of Significant Accounting Policies (Cont'd)

(b) Property, Plant and Equipment (Cont'd)

Plant and Equipment

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than its estimated recoverable amount, the carrying amount is written down immediately to its estimated recoverable amount and impairment losses are recognised either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present (refer to Note 1(f) for details of impairment).

Plant and equipment that have been contributed at no cost, or for nominal cost, are valued and recognised at the fair value of the asset at the date it is acquired.

Depreciation

The depreciable amount of all fixed assets, including buildings and capitalised lease assets but excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the Council commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable assets are:

Class of Fixed Asset	Depreciation Rate Life (years)
Buildings and improvements	20-40
Plant and equipment	3--10
Infrastructure	10
Office Equipment and furniture	3
Motor Vehicles	5

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are recognised in profit or loss in the period in which they arise. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

Note 1 Summary of Significant Accounting Policies (Cont'd)

(c) Leases

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset (but not the legal ownership) are transferred to the Council, are classified as finance leases.

Finance leases are capitalised, recognising an asset and a liability equal to the present value of the minimum lease payments, including any guaranteed residual values.

Leased assets are depreciated on a straight-line basis over their estimated useful lives where it is likely that the Council will obtain ownership of the asset. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are recognised as expenses on a straight-line basis over the lease term.

Lease incentives under operating leases are recognised as a liability and amortised on a straight-line basis over the life of the lease term.

(d) Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the Council becomes a party to the contractual provisions to the instrument. For financial assets, this is the date that the Council commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified "at fair value through profit or loss", in which case transaction costs are expensed to profit or loss immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Trade receivables are initially measured at the transaction price if the trade receivables do not contain significant financing component or if the practical expedient was applied as specified in AASB 15: Revenue from Contracts with Customers.

Classification and Subsequent Measurement

Financial liabilities

Financial liabilities are subsequently measured at: amortised cost; or fair value through profit or loss.

A financial liability is measured at fair value through profit or loss if the financial liability is: a contingent consideration of an acquirer in a business combination to which AASB 3: Business Combinations applies; held for trading; or initially designated as at fair value through profit or loss.

All other financial liabilities are subsequently measured at amortised cost using the effective interest method.

The effective interest method is used to allocate interest income or interest expense over the relevant period. The effective interest rate is the internal rate of return of the financial asset or liability. That is, it is the rate that exactly discounts the estimated future cash flows through the expected life of the instrument to the net carrying amount at initial recognition.

A financial liability is held for trading if it is: incurred for the purpose of repurchasing or repaying in the near term; part of a portfolio where there is an actual pattern of short-term profit taking; or a derivative financial instrument (except for a derivative that is in a financial guarantee contract or a derivative that is in effective hedging relationships).

Any gains or losses arising on changes in fair value are recognised in profit or loss to the extent that they are not part of a designated hedging relationship.

The change in fair value of the financial liability attributable to changes in the issuer's credit risk is taken to other comprehensive income and is not subsequently reclassified to profit or loss. Instead, it is transferred to retained earnings upon derecognition of the financial liability.

If taking the change in credit risk in other comprehensive income enlarges or creates an accounting mismatch, then these gains or losses should be taken to profit or loss rather than other comprehensive income.

A financial liability cannot be reclassified.

Note 1 Summary of Significant Accounting Policies (Cont'd)

(d) Financial Instruments (Cont'd)

Financial assets

Financial assets are subsequently measured at: amortised cost; fair value through other comprehensive income; or fair value through profit or loss

Measurement is on the basis of two primary criteria: the contractual cash flow characteristics of the financial asset; and the business model for managing the financial assets.

A financial asset that meets the following conditions is subsequently measured at amortised cost: the financial asset is managed solely to collect contractual cash flows; and the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates.

A financial asset that meets the following conditions is subsequently measured at fair value through other comprehensive income: the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates; and the business model for managing the financial asset comprises both contractual cash flows collection and the selling of the financial asset.

By default, all other financial assets that do not meet the measurement conditions of amortised cost and fair value through other comprehensive income are subsequently measured at fair value through profit or loss.

The Council initially designates a financial instrument as measured at fair value through profit or loss if: it eliminates or significantly reduces a measurement or recognition inconsistency (often referred to as an "accounting mismatch") that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases; it is in accordance with the documented risk management or investment strategy and information about the groupings is documented appropriately, so the performance of the financial liability that is part of a group of financial liabilities or financial assets can be managed and evaluated consistently on a fair value basis; and it is a hybrid contract that contains an embedded derivative that significantly modifies the cash flows otherwise required by the contract.

The initial designation of financial instruments to measure at fair value through profit or loss is a one-time option on initial classification and is irrevocable until the financial asset is derecognised.

Derecognition

Derecognition refers to the removal of a previously recognised financial asset or financial liability from the statement of financial position.

Derecognition of financial liabilities

A liability is derecognised when it is extinguished (ie when the obligation in the contract is discharged, cancelled or expires). An exchange of an existing financial liability for a new one with substantially modified terms, or a substantial modification to the terms of a financial liability, is treated as an extinguishment of the existing liability and recognition of a new financial liability.

The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss.

Derecognition of financial assets

A financial asset is derecognised when the holder's contractual rights to its cash flows expires, or the asset is transferred in such a way that all the risks and rewards of ownership are substantially transferred.

All the following criteria need to be satisfied for the derecognition of a financial asset: the right to receive cash flows from the asset has expired or been transferred; all risk and rewards of ownership of the asset have been substantially transferred; and the Council no longer controls the asset (ie has no practical ability to make unilateral decision to sell the asset to a third party).

On derecognition of a financial asset measured at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in profit or loss.

On derecognition of a debt instrument classified as fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the investment revaluation reserve is reclassified to profit or loss.

On derecognition of an investment in equity which the Council elected to classify under fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the investments revaluation reserve is not reclassified to profit or loss, but is transferred to retained earnings.

Note 1 Summary of Significant Accounting Policies (Cont'd)

(e) Impairment of Assets

At the end of each reporting period, the Council reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, is compared to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in profit or loss.

Where the assets are not held primarily for their ability to generate net cash inflows – that is, they are specialised assets held for continuing use of their service capacity – the recoverable amounts are expected to be materially the same as fair value.

Where it is not possible to estimate the recoverable amount of an individual asset, the Council estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Where an impairment loss on a revalued individual asset is identified, this is recognised against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that class of asset.

(f) Employee Benefits

Short-term employee benefits

Provision is made for the Council's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries, annual leave and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Council's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.

Other long-term employee benefits

The Council classifies employees' long service leave and annual leave entitlements as other long-term employee benefits as they are not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Provision is made for the Council's obligation for other long-term employee benefits, which are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on high quality corporate bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Council's obligations for long-term employee benefits are presented as non-current liabilities in its statement of financial position, except where the Council does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current liabilities.

The Council's obligations for long-term employee benefits are presented as non-current liabilities in its statement of financial position, except where the Council does not have an unconditional right to defer settlement for at least twelve months after the reporting date, in which case the obligations are presented as current liabilities.

The Council, based on past experience regarding levels of service reached by employees, records long service leave entitlements once an employee commence service with the Council.

Retirement benefit obligations

Defined contribution superannuation benefits

All employees of the Council receive defined contribution superannuation entitlements, for which the Council pays the fixed superannuation guarantee contribution (currently 9.5% of the employee's ordinary average salary) to the employee's superannuation fund of choice. All contributions in respect of employees' defined contribution entitlements are recognised as an expense when they become payable. The Council's obligation with respect to employees' defined contribution entitlements is limited to its obligation for any unpaid superannuation guarantee contributions at the end of the reporting period. All obligations for unpaid superannuation guarantee contributions are measured at the (undiscounted) amounts expected to be paid when the obligation is settled and are presented as current liabilities in the Council's statement of financial position.

Note 1 Summary of Significant Accounting Policies (Cont'd)

(g) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.

(h) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

(i) Income Tax

No provision for income tax has been raised as the Council is exempt from income tax under Sec 50-25 of the Income Tax Assessment Act 1997, being a local government body

(j) Intangibles

Software

Software is initially recognised at cost. It has a finite life and is carried at cost less any accumulated amortisation and impairment losses. Software has an estimated useful life of between one and three years. It is assessed annually for impairment.

(k) Provisions

Provisions are recognised when the Council has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of reporting period.

(l) Comparative Figures

Where required by Accounting Standards comparative figures have been adjusted to conform with changes in presentation for the current financial year.

(m) Trade Receivables and Other Debtors

Accounts receivable and other debtors include amounts due from ratepayers as well as amounts receivable from clients for fees and services provided. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Accounts receivable are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment. Refer to Note 1(e) for further discussion on the determination of impairment losses.

Note 1 Summary of Significant Accounting Policies (Cont'd)

(n) Trade and Other Payables

Trade and other payables represent the liabilities for goods and services received by the Council during the reporting period that remain unpaid at the end of the reporting period. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

(o) Critical Accounting Estimates and Judgements

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Key estimates

Impairment

Impairment of property, plant and equipment

The Council assesses impairment of property, plant and equipment at each reporting date by evaluating conditions specific to the Council and to the particular asset that may lead to impairment. If an impairment trigger exists, the recoverable amount of the asset is determined. This involves fair value less costs to sell or value-in-use calculations, which incorporate a number of key estimates and assumptions. There was no provision for impairment of property, plant and equipment at 30 June 2019 (2018: \$Nil).

Impairment of accounts receivable

The provision for impairment of receivables assessment requires a degree of estimation and judgement. The level of provision is assessed by taking into account the recent sales experience, the ageing of receivables, historical collection rates and specific knowledge of the individual debtors' financial position. Provision for impairment of receivables at 30 June 2019 amounted to \$Nil (2018: \$Nil).

Useful lives of property, plant and equipment

The Council reviews the estimated useful lives of property, plant and equipment at the end of each reporting period, based on the expected utility of the assets.

Employee benefits

For the purpose of measurement, AASB 119: Employee Benefits defines obligations for short-term employee benefits as obligations expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service. As the Council expects that most employees will not use all of their annual leave entitlements in the same year in which they are earned or during the 12-month period that follows (despite an informal internal policy that requires annual leave to be used within 18 months), the directors believe that obligations for annual leave entitlements satisfy the definition of other long-term employee benefits and, therefore, are required to be measured at the present value of the expected future payments to be made to employees.

Note 1 Summary of Significant Accounting Policies (Cont'd)

(p) Fair Value of Assets and Liabilities

The Council measures some of its assets and liabilities at fair value on either a recurring or non-recurring basis, depending on the requirements of the applicable accounting standard.

Fair value' is the price the Council would receive to sell an asset or would have to pay to transfer a liability in an orderly (ie unforced) transactions between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability). In the absence of such a market, market information is extracted from the most advantageous market available to the Council at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset or minimises the payments made to transfer the liability, after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

The fair value of liabilities and the Council's own equity instruments (if any) may be valued, where there is no observable market price in relation to the transfer of such financial instrument, by reference to observable market information where such instruments are held as assets. Where this information is not available, other valuation techniques are adopted and where significant, are detailed in the respective note to the financial statements.

(q) Economic Dependence

The Council is dependent upon the ongoing receipt of grants from the Northern Territory Government to ensure the continuance of its activities. At this date of this report management has no reason to believe that Council will not continue to receive funding support from the Government

Note 1 Summary of Significant Accounting Policies (Cont'd)

(r) Adoption of New and Revised Accounting Standards

During the current year, the Council adopted all of the new and revised Australian Accounting Standards and Interpretations which became mandatory for application and which were deemed to be applicable to its operations

These standards and interpretations adopted had a minimal effect on the accounting and reporting practices of the Council as they did not have a significant impact on the accounting or reporting practices or were either not applicable, largely editorial in nature, were revisions to help ensure consistency with presentation, recognition and measurement criteria of IFRSs or related to topics not relevant to the Council's operations.

Standards and Interpretations in issue not yet adopted

The following new and revised Standards and Interpretations have recently been issued or amended but are not yet effective. The Council will apply these standards if there's any relevance to its financial statements for the annual reporting periods beginning on or after the effective dates.

Title	Nature of Change or Impact	Effective Date
AASB 15 Revenue from Contracts with Customers	<p>AASB 15 replaces AASB 118 Revenue and other standards related to income recognition not relevant to the Council. It:</p> <ul style="list-style-type: none"> - establishes a new revenue recognition model; - changes the basis for deciding whether revenue is to be recognised over time or at a point in time; - provides new and more detailed guidance on specific topics (e.g. multiple element arrangements, variable pricing, rights of return, warranties and licensing); and - expands and improves disclosures about revenue. <p>The Council has undertaken a detailed assessment of the impact of AASB 15 and based on this assessment, the Standard is not expected to have a material impact on the transactions and balances recognised in the financial statements when it is first adopted for the year ending 30 June 2020.</p>	1 January 2019
AASB 16 Lease	<p>AASB 16:</p> <ul style="list-style-type: none"> - replaces AASB 117 Leases and some lease-related Interpretations; - requires all leases to be accounted for 'on-balance sheet' by lessees, other than short-term and low value asset leases; - provides new guidance on the application of the definition of lease and on sale and lease back accounting; - largely retains the existing lessor accounting requirements in AASB 117; and - requires new and different disclosures about leases. <p>The Council has undertaken a detailed assessment of the impact of AASB 16 and the Standard is not expected to have a material impact on the transactions and balances recognised in the financial statements when it is first adopted for the year ending 30 June 2020.</p>	1 January 2019

Note 2 Functions/ Core Services

Functions/core services are common municipal services that many councils deliver to their ratepayers and residents. After a community consultation on the Wagait Shire Council Strategic Plan covering the period 2013 - 2018, it was decided that some of the listed services (marked **) will not be provided by the Council. These decisions will be reassessed in the event of a change in Council's circumstances or on request from the community.

Functions/core services are common municipal services that many councils deliver to their ratepayers and residents. After a community consultation on the Wagait Shire Council Strategic Plan covering the period 2013 - 2018, it was decided that some of the listed services (marked **) will not be provided by the Council. These decisions will be reassessed in the event of a change in Council's circumstances or on request from the community.

The activities relating to the Council functions/core services are as follows:

Local infrastructure

- a) Maintenance and upgrade of parks, reserves and open spaces Maintenance and upgrade of buildings, facilities and fixed assets
- b) Management of cemeteries* *
- c) Lighting for public safety including street lighting* *
- d) Local road upgrading and construction
- e) Local road maintenance
- f) Traffic management on local roads
- g) Fleet, plant and equipment management

Local environment health

- a) Waste management including litter reduction
- b) Weeds control and fire hazard reduction
- c) Companion animal welfare and control

Local civic services

- a) Library, cultural and heritage
- b) Civic events
- c) Local emergency services

Community engagement in local government

- a) Training and employment of local people in council operations
- b) Administration of local laws* *
- c) Customer relationship management, including complaints and responses
- d) Governance including administration of council meetings, elections and elected member support
- e) Administration of local board advisory bodies and management committees* *
- f) Advocacy and representation on local and regional issues

WAGAIT SHIRE COUNCIL
ABN: 65 843 778 569
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2019

Note 3 Revenue and Other Income

	2019	2018
3A Rates and annual charges	\$	\$
<i>Ordinary rates</i>		
Residential, business and rural flat rate	231,992	228,998
Waste management levy	116,100	107,250
Total rates and annual charges	<u>348,092</u>	<u>336,248</u>
3B User charges and fees	\$	\$
Jetty and boat ramp maintenance	61,394	60,457
Power and water contract income	36,150	40,651
Weed management income	-	-
Other fees and charges	21,075	61,279
Other income	1,982	-
Total rates and annual charges	<u>120,601</u>	<u>162,387</u>
3C Grants and Contributions	\$	\$
<i>General purpose grants (untied)</i>		
FAA - General purpose component	11,969	8,908
FAA - Roads to recovery component	55,755	54,235
<i>Northern Territory Government operating grants</i>		
General purpose component	189,860	157,513
Department of Sport, Recreation and Racing	21,000	19,091
Department of Infrastructure and Regional	-	60,091
<i>Northern Territory Government non- recurring grants</i>		
Specific purpose	60,964	152,886
Other	8,382	1,000
Less: unexpended grants	-	(60,964)
<i>Non Government grants and contributions</i>		
Australia Day Council	1,500	2,000
Total grants and contributions	<u>349,430</u>	<u>394,760</u>
3D Interest	\$	\$
Financial Institutions	18,467	16,975
Total Interest	<u>18,467</u>	<u>16,975</u>
3E Gains/ (loss) on disposal property, plant and equipment	\$	\$
Gains and Losses	9,633	13,251
Total Gains/ (loss) on disposal property, plant and equipment	<u>9,633</u>	<u>13,251</u>

Note 4 Expenses

	2019	2018
4A Employee Cost	\$	\$
Salaries and Wages	355,649	289,375
Superannuation	29,710	25,966
Recruitment	-	-
Training and development	8,137	6,497
Total employee cost	<u>393,496</u>	<u>321,838</u>

WAGAIT SHIRE COUNCIL
ABN: 65 843 778 569
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2019

Note 4

Expenses (Cont.)

4B Materials and contracts	2019	2018
	\$	\$
Rate Recovery cost	900	3,113
Accounting	7,880	419
Community Activities	2,332	484
Donations	100	105
Sports & Rec Activities	173	1,951
Advertising	5,360	3,397
Cleaning	1,973	-
Safety Supplies & Equipment	-	161
Travel & Accommodation	2,661	6,005
Consultant fees	11,794	9,989
Miscellaneous	452	(4,141)
Valuation Costs	2,401	2,391
Bank Fees	307	388
Merchant Fees	1,185	1,037
Fees, Licences & Charges	1,462	1,813
Computer Support & Maint	2,147	1,200
Insurance	25,230	23,936
LGANT/Membership	1,495	1,934
Subscriptions & Publications	2,537	2,598
Postage	617	158
Printing & Stationery	5,314	5,943
Office phone/fax/internet	1,397	1,398
Mobiles	3,985	2,590
Satellite	434	628
Meeting expenses	2,032	1,239
Councillor Allowances	2,700	3,950
HR Service Fee	500	-
Staff Relocation	2,647	-
FAA Roads	4,140	-
Roads to Recovery Acquittal	-	70,278
Road Repair & Maintenance	-	2,775
Jetty Maintenance	248	263
Water Management/Maintenance	31	907
Animal Management	-	45
Other Contract expense	413	27,203
Cleaning Contract	2,392	31,091
Replace Bollards	428	-
Repairs & Maintenance	39,438	33,403
Cyclone Marcus March 2018	-	903
Fuel Works Ute	2,479	2,758
Fuel Plant and Machinery	2,282	2,289
Fuel CEO	9,845	8,252
Fuel Works Truck	865	567
Vehicle Registration	1,419	2,614
Rego - Plant & Machinery	1,276	692
Senior Week Function	1,418	1,179
Australia Day Expenses	1,516	2,012
Other Grant Expenses	2,636	-
Armistice Grant Project	3,121	-
Youth Vibe Holiday Grant	1,933	-
BBQ Shelter	250	-
Dog Pound Grant Expenses	1,150	-
Green Waste Compound	4,351	92,228
Regular Bin Collection	59,255	-
Qtly hard waste collection	18,300	-
Green waste chipping	4,739	-
Dwn Dutchess disposal	7,800	-
Removal of Communications Tower	3,300	-
Electricity	3,993	7,677
Gas Supplies	69	408
Pest Control	-	327
Water & Sewerage	3,550	6,339
Community Recreation Activity	-	1,087
Community Recreation Activity	-	382
Sports & Rec Equipment	-	3,787
Prior Period Adjustments	-	1,895
	-	-
Total materials and contracts	272,652	374,047

WAGAIT SHIRE COUNCIL
ABN: 65 843 778 569
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2019

4C	Depreciation	2019	2018
		\$	\$
	Buildings	56,158	-
	Plant and equipment	37,224	24,434
	Office equipment	113	75
	Infrastructure	43,183	53,113
	Motor vehicles	16,110	17,903
	Total employee cost	152,788	95,525

4D	Other operating expenses	2019	2018
		\$	\$
	Audit services	6,750	6,750
	Other services	4,875	4,875
	Total Other operating expenses	11,625	11,625

Note 5 **Cash on Hand and at Bank**

CURRENT		Note	2019		2018
			\$		\$
	Cash at Bank		1,287,101		1,137,499
	Cash on hand		128		1,313
	Total Cash on Hand and at Bank		1,287,229		1,138,812
Restricted cash and cash equivalents summary					
<i>Purpose</i>					
External restrictions					
Included in liabilities					
	- Unexpended grant liability		76,075		60,964
	Included in revenue				
	Total external restrictions		76,075		60,964
Internal restrictions					
Included in liabilities					
	Employee leave entitlements		50,509		30,949
	Included in revenue				
	Total external restrictions		50,509		30,949
	Total unrestricted		1,160,645		1,046,899
	Total Cash on hand and at bank	13(a), 17	1,287,229		1,138,812

Note 6 **Trade and Other Receivables**

		Note	2019		2018
			\$		\$
CURRENT					
Receivables :					
	Rates and annual charges		22,700		65,084
	Less :Provision for impairment of receivables		-		-
	Total Unrestricted accounts receivable and other debtors		22,700		65,084
Other Receivables :					
	GST		-		4,691
	Total Other receivables		-		4,691
	Total current trade and other receivables	17	22,700		69,775

The Council normal credit term is 30 days. No interest is charged for the first 30 days from the date of invoice. Thereafter, interest is charged at 17% per annum, which is calculated on a daily basis, on the outstanding balance.

Movement (recoveries) in allowance for impairment of receivables	2019	2018
	\$	\$
Balance at beginning of the year	-	-
Reduction in allowance	-	-
Balance at the end of the year	-	-

WAGAIT SHIRE COUNCIL
ABN: 65 843 778 569
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2019

Note 7

Property, Plant and Equipment

	2019 \$	2018 \$
Land		
At cost	400,000	400,000
Total Land	400,000	400,000
Buildings		
At fair value	2,222,727	2,222,727
At cost	14,741	14,741
Less Accumulated depreciation	(56,158)	-
Total Buildings	2,181,310	2,237,468
Total Land and Buildings	18 2,581,310	2,637,468
Plant and equipment:		
Plant and equipment:		
At cost	488,050	477,770
Less Accumulated depreciation	(313,490)	(356,412)
	174,560	121,358
Infrastructure at cost:		
At cost	864,460	864,460
Less Accumulated depreciation	(764,222)	(721,040)
	100,238	143,420
Office equipment:		
At Cost	175,930	175,930
Less Accumulated depreciation	(174,917)	(174,804)
	1,013	1,126
Motor vehicles:		
At Cost	118,733	116,087
Less Accumulated depreciation	(62,573)	(79,036)
	56,160	37,051
Total Plant and Equipment	331,971	302,955
Total property, plant and equipment	2,913,281	2,940,423

Movements in Carrying Amounts

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Land \$	Buildings \$	Plant and Equipment \$	Infrastructur e \$	Office equipment \$	Motor Vehicles \$	Total \$
Carrying amount at 1 July 2018	400,000	2,237,468	121,358	143,420	1,126	37,051	2,940,423
Additions at cost	-	-	94,379	-	-	35,218	129,597
Disposals Adjustments	-	-	(3,951)	-	-	-	(3,951)
Depreciation expense	-	(56,158)	(37,224)	(43,183)	(113)	(16,110)	(152,788)
Carrying amount at 30 June 2019	400,000	2,181,310	174,562	100,237	1,013	56,159	2,913,281

Valuation of Building and Improvements

An independent valuation of buildings, improvements and infrastructure was undertaken by Integrated Valuation Services as at 6 July 2015. These assets have been valued at "Fair Value" and adopted in the 2015-16 financial statements. The Council members believe that the fair value of buildings, improvements and infrastructure is \$2,281,547 as at 30 June 2019 (2018: \$2,380,888) .

WAGAIT SHIRE COUNCIL
ABN: 65 843 778 569
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2019

Note 8 **Trade and Other Payables**

	Note	2019 \$	2018 \$
CURRENT			
Sundry creditors and accrued expenses		42,216	11,214
Payroll liabilities		5,294	9,369
GST payable (net)		916	-
Total Trade and Other Payables		48,426	20,583
(a) Financial liabilities at amortised cost are classified as trade and other payables.			
Trade and other payables:			
— Total Current		48,426	20,583
— Less Deferred income		-	-
		48,426	20,583
— Total Non Current		-	-
Total trade and other payables		48,426	20,583
Financial liabilities as trade and other payables	17	48,426	20,583

Note 9 **Grant Liabilities**

	Note	2019 \$	2018 \$
CURRENT			
Current			
Deferred Income		36,073	32,654
Unexpended grants		76,075	60,964
Total Trade and Other Payables		112,148	93,618

Note 10 **Employee Provisions**

	Note	2019 \$	2018 \$
CURRENT			
Provision for employee benefits: annual leave		23,116	23,388
Provision for employee benefits: long service leave		27,075	7,561
		50,191	30,949
NON-CURRENT			
Provision for employee benefits: long service leave		320	-
		320	-
Total provisions for employee benefits		50,511	30,949
Analysis of total provisions:		Total	
		\$	
Opening balance at 1 July 2018		30,949	
Net change in the provision during the year		19,562	
Balance at 30 June 2019		50,511	

Provision For Employee Benefits
Employee provisions represents amounts accrued for annual leave.

The current portion for this provision includes the total amount accrued for annual leave entitlements. Based on past experience, the Corporation does not expect the full amount of annual leave balance classified as current liabilities to be settled within the next 12 months. However, these amounts must be classified as current liabilities since the Corporation does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlement.

WAGAIT SHIRE COUNCIL
ABN: 65 843 778 569
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2019

Note 11

Reserves

	2019	2018
	\$	\$
Asset Revaluation Reserve		
Balance at end of the reporting year	1,870,024	1,870,024

The asset revaluation reserve arises on the revaluation of buildings and improvements. Where a revalued item of property, plant and equipment is sold, that portion of asset revaluation reserve which relates to that asset and is effectively realised, is transferred directly into retained earnings.

Asset Replacement and maintenance reserve

Balance at beginning of reporting year	500,000	500,000
Transfer to reserve		-
Balance at end of the reporting year	<u>500,000</u>	<u>500,000</u>

Total reserves

	<u>2,370,024</u>	<u>2,370,024</u>
--	------------------	------------------

The asset replacement and maintenance reserve is maintained to replace roads and motor vehicles as the need arises

Note 12

Key Management Remuneration

	2019	2018
	\$	\$
Short- term employment benefits	95,558	86,295
Post employment benefits	9,214	8,156
Total Key Management Remuneration	<u>104,772</u>	<u>94,451</u>

Other Related Party Disclosure

Other related parties include close family members of key management personnel and entities that are controlled or jointly controlled by those key management personnel or individual or collectively with their close family members.

Transactions between related parties are on commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

There were no other related party transactions in 2019 (2018 :\$Nil).

WAGAIT SHIRE COUNCIL
ABN: 65 843 778 569
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2019

Note 13 **Cash Flow Information**

	Note	2019	2018
		\$	\$
(a) Reconciliation of cash and cash equivalents to Statement of Cash Flows :			
Cash on hand and at bank	5	1,287,229	1,138,812
Total cash as stated in the Statement of cash flows		1,287,229	1,138,812
(b) Reconciliation of Cash Flow from Operating Activities with Current Year Profit			
Profit for the current year		15,662	120,566
Non-cash flows:			
Depreciation and amortisation expense		152,788	95,525
Gain/ (losses) on disposal of property, plant and equipment		(9,633)	(13,251)
Changes in assets and liabilities:			
(Increase)/decrease in trade and other receivables		47,075	(7,628)
(Increase)/decrease in Prepayments		(7,397)	-
Increase/(decrease) in accounts payable and other payables		27,843	(19,794)
Increase/(decrease) in Grant liabilities		18,530	61,669
Increase/(decrease) in employee provisions		19,562	3,022
Net cash provided by operating activities		264,430	240,109

Note 14 **Lease and Capital Expenditure Commitments Outstanding:**

	2019	2018
	\$	\$
(a) Lease Commitments		
<i>Leasehold rental commitments</i>		
Committed at the reporting date but not recognised as liabilities, payable:		
Within one year	1,517	2,460
One to five years	-	1,517
More than 5 years	-	-
	1,517	3,977

The above payments relates to Rental of Photocopier Machine.

(b) Capital Expenditure Commitments

The Council has no capital expenditure commitments as at 30 June 2019 (2018:\$Nil).

Note 15 **Contingent Liabilities and Contingent Assets**

The Council has no Contingent Liabilities and Contingent Assets as at 30 June 2019 (2018:\$Nil).

WAGAIT SHIRE COUNCIL
ABN: 65 843 778 569
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2019

Note 16 **Events After the Reporting Period**

The Management is not aware of any significant events since the end of the reporting period (2018: Nil)

Note 17 **Financial Risk Management**

The Corporation's financial instruments consist mainly of deposits with banks accounts, receivables and payables.

The totals for each category of financial instruments, measured in accordance with AASB 139 as detailed in the accounting policies to these financial statements, are as follows:

	Note	2019 \$	2018 \$
Financial assets			
Cash on hand	5	1,287,229	1,138,812
Trade and other receivables	6	22,700	65,084
Total financial assets		1,309,929	1,203,896
Financial liabilities			
Financial liabilities at amortised cost:			
Trade and other payables	8	48,426	20,583
Total financial liabilities		48,426	20,583

Financial Risk Management Policies

Management is responsible for mentoring and managing the Council's compliance with its risk management strategy. The committee's overall risk management strategy is to assist the Council in meeting its financial targets whilst minimising potential adverse effects on financial performance. These include credit risk policies and future cash flow requirements.

Specific Financial Risk Exposures and Management

The main risks the Council is exposed to through its financial instruments are credit risk, liquidity risk and market risk relating to interest rate risk. There has been no substantive change in the types of risk the Council is exposed to, how these risks arise, management's objectives, policies and procedures for managing or measuring risks from the previous period.

a. Credit risk

Exposure to credit risk relating to financial assets arises from the potential non-performance by counterparties of contract obligations that could lead to a financial loss for the Council.

Credit risk exposures

The maximum exposure to credit risk by class of recognised financial assets at the end of the reporting period is equivalent to the carrying amount and classification of those financial assets (net of any provisions) as presented in the statement of financial position.

Legislative restrictions on Council's investment powers effectively limit investments to financial instruments issued or guaranteed by Australian Governments, banks and authorised deposit taking institutions. Rates and other receivables are monitored on an ongoing basis with the result that the Council's exposure to bad debts is not significant.

The Council has no significant concentrations of credit risk exposure to any single counterparty or group of counterparties. Details with respect to credit risk of accounts receivable and other debtors are provided in Note 6.

WAGAIT SHIRE COUNCIL
ABN: 65 843 778 569
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2019

Note 17

Financial Risk Management (Cont.)

b. Liquidity risk

Liquidity risk arises from the possibility that the Council might encounter difficulty in settling its debts or otherwise meeting its obligations in relation to financial liabilities. The Council manages this risk through the following mechanisms:

; preparing forward-looking cash flow analysis in relation to its operational, investing and financing activities; maintaining a reputable credit profile; managing credit risk related to financial assets; and only investing surplus cash with major financial institutions.

c. Market risk

Interest rate risk

Exposure to interest rate risk arises on financial assets and financial liabilities recognised at the end of the reporting period whereby a future change in interest rates will affect future cash flows or the fair value of fixed rate financial instruments. The Council is also exposed to earnings volatility on floating rate instruments.

The financial instruments that expose the Council to interest rate risk are limited to cash and cash equivalents.

The Council also manages interest rate risk by ensuring that, whenever possible, payables are paid within any pre-agreed credit terms.

(ii) Sensitivity analysis

The following table illustrates sensitivities to the Council's exposures to changes in interest. The table indicates the impact on how profit reported at the end of the reporting period would have been affected by changes in the relevant risk variable that management considers to be reasonably possible.

These sensitivities assume that the movement in a particular variable is independent of other variables.

	2019	2018
	\$	\$
Surplus \$		
(+/- 1% in interest rates)	12,123	10,743

No sensitivity analysis has been performed on foreign exchange risk as the entity has no material exposures.

Refer to Note 18 for detailed disclosures regarding the fair value measurements of the Council financial assets.

WAGAIT SHIRE COUNCIL
ABN: 65 843 778 569
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2019

Note 18 **Fair Values Measurements**

Fair value estimation

The fair values of financial assets and financial liabilities are presented in the following table and can be compared to their carrying values as presented in the statement of financial position.

	Note	2019 Carrying Amount \$	Fair Value \$	2018 Carrying Amount \$	Fair Value \$
Financial assets					
Cash on hand and at bank	5, 17	1,287,229	1,287,229	1,138,812	1,138,812
Trade and other receivables	5, 17	22,700	22,700	65,084	65,084
Total financial assets		<u>1,309,929</u>	<u>1,309,929</u>	<u>1,203,896</u>	<u>1,203,896</u>
Financial liabilities					
Trade and other payables	8, 17	48,426	48,426	20,583	20,583
Total financial liabilities		<u>48,426</u>	<u>48,426</u>	<u>20,583</u>	<u>20,583</u>

(i) Cash on hand, accounts receivable and other debtors, and accounts payable and other payables are short-term instruments in nature whose carrying value is equivalent to fair value. Trade and other payables exclude amounts provided for annual leave, which is outside the scope of AASB 139.

A fair value measurement assumes that the transaction to sell the asset or transfer the liability takes place either:

- (a) in the principal market for the asset or liability; or
- (b) in the absence of a principal market, in the most advantageous market for the asset or liability."

	Note	2019 Carrying Amount \$	Fair Value \$	2018 Carrying Amount \$	Fair Value \$
Non-Financial assets					
Land and Buildings	7	2,181,310	2,181,310	2,237,468	2,237,468
Total non- financial assets		<u>2,181,310</u>	<u>2,181,310</u>	<u>2,237,468</u>	<u>2,237,468</u>

(i) For freehold land and buildings, the fair values are based on a directors' valuation taking into account an external independent valuation performed for buildings in year 2016, which used comparable market data for similar properties.

Note 18 **Council Details**

Wagait shire council is a local government body formerly called Cox Peninsular Government Council.

The Principal place of business is:

142 Wagait Tower Road
Wagait Beach NT 0822

ATTACHMENT B

Draft Wagait Shire Council Annual Report 2018 - 2019

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WAGAIT SHIRE COUNCIL 2018 – 2019 ANNUAL REPORT

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Wagait Shire Council

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Telephone: 08 8978 5185
Email: council@wagait.nt.gov.au
www: wagait.nt.gov.au

October 2019

INTRODUCTION

Wagait Shire Council is pleased to present its Annual Report for the 2018 – 2019 reporting period.

This report describes the Wagait Shire Council's deliverables throughout the year against the objectives and performance indicators, as contained in the Wagait Shire Council Shire Plan 2018 – 2019.

The Annual Report is Council's primary tool for reporting to its community and stakeholders on service delivery and financial performance and is a vital part of the overall governance framework and commitment to transparency and accountability.

In accordance with the Local Government Act, Part 14.1, all councils must present an annual report to the Minister by 15 November each year. The annual report must include a copy of the council's audited financial statements for the relevant financial year and it must contain an assessment of the council's performance against the objectives stated in the relevant municipal plan, including indicators of performance.

This Annual Report also includes the President's and Chief Executive Officer's reports and accounts of performance, activities and challenges faced during the reporting period, 2018 – 2019. Council's audited financial statements for the year ending 30 June 2019 form an essential element of this report.

PRESIDENT'S MESSAGE

The past 12 months created some extra challenges for the elected members and the staff of the Wagait Shire Council.

On the positive side, our community events continue to attract locals and visitors alike. Australia Day, Anzac Day, MUFF (the Mandorah ukulele and folk festival) and the ever-growing Wagait Arts Group's annual exhibition and activities are a credit to all those involved.

I will take this opportunity to welcome our new Chief Executive Officer Anna Malgorzewicz. To say Anna has hit the ground running would be a gross understatement. There have been some very positive changes to the Council's administration since she took over the role with further initiatives in the pipeline. Please make Anna welcome and I thank her for her remarkable efforts since being appointed to the position.

It looks like work has started on the new marine project that hopefully will see ferry travel available to all and as safe and easy on our side of the harbour as it is at Cullen Bay.

Outbreaks of the dangerous feral gamba grass in several parts of the estate are an issue of concern. Recent large gamba fires at Dundee and the Darwin rural area caused considerable damage and forced homeowners to evacuate. If you have this grass on your property, don't ignore it; remove it or get help to ensure it does not spread. Assistance is available with spray from the Council or from one of the local handy folk. Please also report any outbreaks on unoccupied blocks to the Northern Territory Government's Weed Branch; ph. 8999 5511.

The new waste collection contractor is providing a very good pick-up service. There also are two large skip bins for hard waste and white goods located in the former green-waste area in the council yard. As a result of this initiative, the quarterly hard-waste verge collections will be discontinued except for the cyclone clean-up in September each year. Works to improve access to the new green-waste area adjacent to the sportsground are planned and – hopefully – will be completed before the Wet Season.

While the sportsground sprinkler system is in place, there were some unfortunate issues that added to the costs and possibly delayed the approval of the water extraction licence for the bore. I apologise for these problems and can assure ratepayers there are procedures in place to avoid a repeat of this unfortunate situation.

This time last year I wrote that there was a lack of cohesion within the Council. I believe it is improving but remind all elected members that the Council is only as good as their representations on behalf of their constituents. With the next council elections still almost two years away, we should all work a little harder to represent the interests and concerns of all ratepayers.

I would like to thank past and present staff members for their efforts in their various roles and look forward to a positive team effort in the year ahead. Thank you also to the Wagait Beach community. Your support, ideas, criticism and assistance are essential to the Council's activities. Please do not hesitate to contact any one or more of your five Councillors to air your views or problems.

Peter Clee
President
Wagait Shire Council

CHIEF EXECUTIVE OFFICER'S MESSAGE

The 2018/2019 financial year was a period of significant change, transition and renewal. By the first quarter in the reporting period, two of Council's elected members, Cr Patricia McIntyre and Cr Shenagh Gamble, announced their resignation from Council. A By-election was held on 22 September 2018 at which Cr Graham Drake and Cr Tom Dyer were elected.

The leadership of Council also underwent a change in personnel. Chief Executive Officer Mark Sidey resigned from Council in March 2019 after almost a two-year tenure in the role, to serve the community represented by the West Arnhem Regional Council. Whilst the recruitment process to replace the Chief Executive Officer was in progress, a familiar presence, Mr Russell Anderson, was appointed to the role to oversee the administration and provide advice and support to Council. Mr Anderson also guided Council through the necessary legislated processes of Budget, Shire Plan and Strategic Plan development.

During the year, several highly attended public events were delivered by Council including the Centenary of Armistice Day, Australia Day, ANZAC Day, Darwin Harbour Clean Up Day, Territory Day, Senior's Day and National Walk Safely to School Day. Council also delivered several opportunities to engage the community in conversations regarding issues critical to the well-being and future sustainability of the Shire or to involve the community in the planning and development of the 5-Year Strategic Plan.

During the reporting period, Council also received the following grants to enhance service and program provision from the Northern Territory and Commonwealth Governments:

Grant	Amount
Armistice Day	\$ 3,182
Australia Day	\$ 1,500
Dog Pound	\$ 30,537
Electronic Records System	\$ 34,889
Energy Efficiency and Sustainability	\$ 3,042
FAA General Purpose	\$ 14,846
FAA Roads	\$ 56,295
NT Operational Subsidy	\$ 189,860
Seniors Day	\$ 1,200
Sport and Recreation	\$ 21,000
Youth Vibe Grant	\$ 4,000
5,000ltr Water Tank	\$ 7,607

A Compliance Review by the Department of Local Government, Housing and Community Development was also undertaken in September 2018 and the recommendation report, considered by Council at the commencement of 2019, included fifteen (15) actions that Council needs to address to improve performance, mitigate risk exposure and meet legislative compliance. This important body of work underpins the necessary policy and procedural review and improvements that need to be undertaken in the future.

And most importantly, acknowledgement must be paid to the dedicated, professional and hardworking team and volunteers at Wagait Shire Council who have ensured the business of serving the community continued unaffected during this time of change.

Anna Malgorzewicz
Chief Executive Officer
Wagait Shire Council

ABOUT US – Growing Together

2016 CENSUS QuickStats



Australian Bureau of Statistics

2016 Census QuickStats

Australia | Northern Territory | State Suburbs

Wagait Beach

Code SSC70276 (SSC)

	People	461
	Male	51.1%
	Female	48.9%
	Median age	48
	Families	130
	Average children per family	
	for families with children	1.8
	for all families	0.5
	All private dwellings	285
	Average people per household	2.2
	Median weekly household income	\$1,463
	Median monthly mortgage repayments	\$1,733
	Median weekly rent	\$250
	Average motor vehicles per dwelling	1.6

People — demographics & education

People tables are based on a person's place of usual residence on Census night

People	Wagait Beach	%	Northern Territory	%	Australia	%
<i>Persons count based on place of usual residence on Census night</i>						
Male	237	51.1	118,570	51.8	11,546,638	49.3
Female	227	48.9	110,266	48.2	11,855,248	50.7
Aboriginal and/or Torres Strait Islander people	42	9.1	58,248	25.5	649,171	2.8

In the 2016 Census, there were 461 people in Wagait Beach (State Suburbs). Of these 51.1% were male and 48.9% were female. Aboriginal and/or Torres Strait Islander people made up 9.1% of the population.

The township or estate of Wagait Beach has its beginnings in the early 1960's with the first subdivisions along the beachfront roads of Delissa Drive and Cox Drive. Further subdivisions in the early 1980's resulted in the township layout and footprint of today.

The Council was established as the Cox Peninsula Community Government Council on 28 April 1995 and was renamed Wagait Shire Council on 1 July 2008.

The Council derived its previous name from the Cox Peninsula which was named after Matthew Dillon Cox who was regarded as the Territory's first pastoralist after he applied for a lease over the peninsula in 1869. The current Council name is derived from the name of the township. The shire is located west of Darwin and is a 12-minute ferry ride or a 138 km drive from Darwin city.

Wagait Shire covers an area of 5.62 km² and there are 14km of internal roads. There are very limited local employment opportunities. Apart from the Council, supermarket, Cox Country Club and a few self-employed contractors, the majority of the labour force works in Darwin.

OUR COUNCILLORS

Wagait Shire Council consists of five (5) elected members. Pursuant to Section 45 (1) the principal member or President, is appointed from within the elected members at the first meeting of council, as is the Vice President. At the commencement of the reporting period, members of Council were:

President	Peter Clee
Vice President	Shenagh Gamble
Councillor	Patricia McIntyre
Councillor	Michael Vaughan
Councillor	Neil White

Following two resignations, a By-election was held on 22 September 2018, at which the following members of council were elected:

Councillor	Graham Drake
Councillor	Tom Dyer

COUNCILLOR	ORDINARY MEETING
President Peter Clee	10
Cr Graham Drake ^{*(Note #1)}	8
Cr Tom Dyer ^{*(Note #2)}	7
Cr Shenagh Gamble ^{*(Note #3)}	1
Cr Patricia McIntyre ^{*(Note #4)}	0
Cr Michael Vaughan	11
Cr Neil White	11
Notes	
#1	Cr Drake elected at By-election, 22 September 2018
#2	Cr Dyer elected at By-election, 22 September 2018
#3	Cr Gamble resigned 20 August 2018
#4	Cr Patricia McIntyre resigned 3 July 2018

Pursuant to Section 71(3) of the *Local Government Act 2008*, Council resolved to budget the following Elected Member allowances:

ANNUAL ELECTED MEMBER ALLOWANCES			
ALLOWANCE	PRINCIPAL MEMBER	DEPUTY PRINCIPAL MEMBER	ORDINARY MEMBER
Base Allowance	\$3,600	\$1,200	\$600
Electoral Allowance	\$0	\$0	\$0
Professional Development Allowance	\$0	\$0	\$0
Extra Meeting Allowance	N/A	N/A	\$200
TOTAL	\$3,600	\$1,200	\$800

Some Elected Members nominated to donate their allowances back to Council, consistent with the provisions of general Instruction No. 2.

COMMITTEES OF COUNCIL

Audit Committee

The Audit Committee is an advisory committee to Council and is established pursuant to Part 5.2 of the *Local Government Act 2008* Part 5.2, and Section 10 (3) of the *Local Government (Accounting) Regulations*.

The Audit Committee provides independent advice and assistance regarding internal control processes on the effectiveness of the financial and corporate governance practices of Council to ensure compliance with legislative and regulatory requirements. The Audit Committee also takes an active role in reviewing and advising Council on its policies and risk management matters.

The Audit Committee comprises four members, and during the 2018-2019 financial year, its membership underwent change. The Audit Committee Chair, Mr Russell Anderson resigned from the position in March 2019 to undertake temporary responsibilities as Chief Executive Officer. Mr Anderson was replaced by Mr Barry Bamford in the role of Chair.

The Audit Committee comprises four members.

Chair	Mr Russell Anderson (until March 2019) Mr Barry Bamford (from March 2019)
Community Member	Mr Barry Bamford (until March 2019) Ms Maureen Newman (from March 2019)
Council Member	President Peter Clee Cr Neil White

During the reporting period the Audit Committee held the following meetings;

Tuesday 11th September 2018

Wednesday 6th February 2019

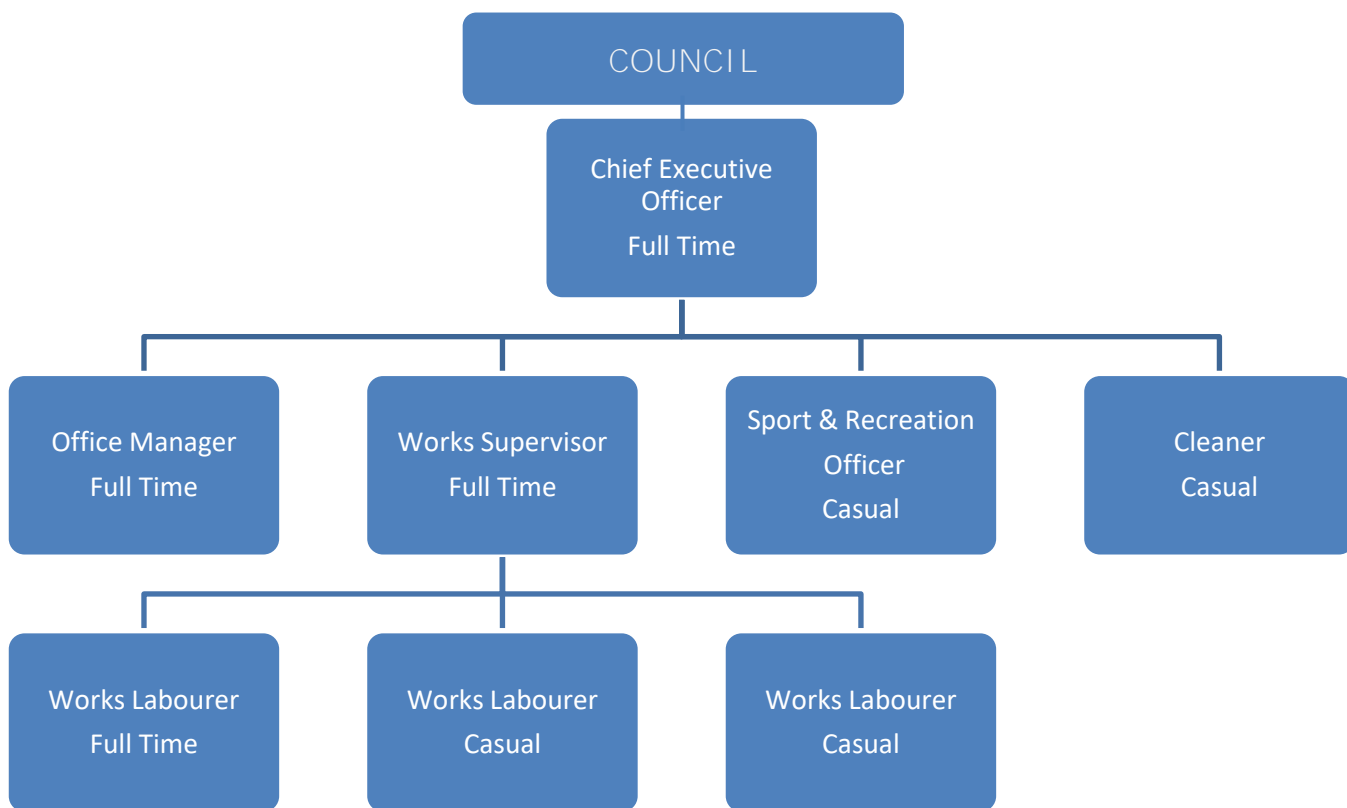
Tuesday 21st May 2019

Key activities during the reporting period included:

- Annual review of the audited financial statements;
- Review of several policies relating to governance, financial and human resource management matters;
- Review of the Draft Annual Shire Plan and Budget;
- Review of the Delegations Manual; and
- Completion of an Asset Audit with recommendations.

OUR ORGANISATIONAL STRUCTURE

Our Organisational Structure



Our Mission:

To provide a strong voice and appropriate services to the whole of the Wagait Shire community.

Our Vision:

To meet community expectations in relation to the level and quality of service delivery.

Our Values:

- *Be Respectful*
- *Be Accountable*
- *Be Inclusive*
- *Be Collaborative*
- *Be Innovative*

PERFORMANCE AGAINST OBJECTIVES

Program 1 Local Infrastructure

1.1 Maintenance and upgrade of parks, reserves and open space

Objective:

Develop and maintain Council's parks, gardens and open space facilities to provide enhanced visual amenity, community accessibility and increased community leisure options.

Tasks and activities:

- Regular mowing
- Spraying of weeds
- Collection of litter
- Provision of new facilities

Performance indicators	
Less than six complaints per year	Achieved Council receives regular positive feedback regarding the cleanliness of its public toilets
Number of times mowing, weed control and litter collected	Achieved Daily, weekly and seasonal actions
Operation within budget	Achieved
Inspect playground equipment twice yearly	Achieved

Ms Jill Mumme also volunteers her time to tend to the Memorial and Cenotaph Gardens.

1.2 Maintenance and upgrade of public buildings, facilities and fixed assets

Objective:

Manage and maintain Council's public buildings, facilities and fixed assets to ensure the effective management of physical infrastructure and essential services.

Tasks and activities:

- Attend to maintenance needs as required.
- Undertake regular inspections of council buildings.

Performance indicators	
Less than two complaints per month	Achieved
Compliance with budget	Achieved
All air conditioning units serviced	Achieved
All septic facilities serviced/inspected	Achieved Specialist service undertaken for public toilets
All generators serviced	Achieved Pre-cyclone season check undertaken

1.3 Local road upgrade and construction

Objective:

Construction of new and upgrading of existing sealed and unsealed roads.

Tasks and activities:

- No roads were scheduled for construction.

Performance indicators	
None set for the period	An unsealed extension to Forsyth Road was completed to provide access to the temporary green waste area adjacent to Cloppenburg Park Sportsground

1.4 Local roads maintenance

Objective:

Maintenance of sealed and unsealed roads including drainage footpaths and curbing.

Tasks and activities:

- Repair potholes when evident
- Clear blocked drains where possible
- Clear weeds in drains and shoulders
- Monitor road surface conditions

Performance indicators	
Repair all potholes greater than 20mm in depth	Achieved Reactive works were undertaken as required. Pre-cyclone inspection also completed
Repair or replace damaged barriers	Achieved Steel bridge constructed over drain, permanently fixed with railings in response to resident feedback on pedestrian / school bus safety.

1.5 Traffic management on local roads

Objective:

Provision of adequate street signage and traffic control devices to increase the safety of users of the road network.

Tasks and activities:

- Regular inspection of condition of street name signs and where necessary arranges replacement.
- Ensure that traffic control devices are operated effectively.

Performance indicators	
Signs displayed the same day when notification of a road hazard is received	Achieved

1.6 Fleet, plant and equipment maintenance

Objective:

Provision of routine maintenance on Council's plant, fleet and equipment.

Tasks and activities:

- Regular inspection of plant and equipment
- Regular routine maintenance undertaken
- Logbooks updated each time after plant is used
- Arrange for major maintenance to be undertaken by authorised dealer
- Regular running of generators

Performance indicators	
Planned servicing completed no more than one month after due date	Not Achieved Work ute failed to be presented to authorised dealer within required timeframe
Down time for fleet, plant and equipment less than 5% of operational requirements	Achieved New work ute acquired September 2018

Program 2 Local Environment Health

2.1 Waste management and litter reduction

Objective:

Collection and disposal of domestic, hard and green waste. Management and maintenance of waste collection contract and general litter reduction within Wagait Shire boundaries.

Tasks and activities:

- Manage waste in public areas
- Manage the service contract

Performance indicators	
Less than four complaints per year about wheelie bin emptying service	Achieved Contractor failure to collect bins rectified
Public spaces cleaned after community events	Achieved
Public roadsides litter free	Achieved
Quarterly hard waste collections provided	Achieved
Recycled green waste provided free to residents	Unsatisfactory Council received grant funding to construct new green waste compound at Council facility. Due to potential fire hazard, subsequently relocated to area adjacent to Cloppenburg Park.

2.2 Weed control and fire hazard reduction

Objective:

Reduce fire hazards and increase the amenity of the area through the control of noxious weeds around Council controlled roads and facilities.

Tasks and activities:

- Spray weeds on a regular basis
- Slash grassed areas that may become a fire hazard
- Fulfil jetty car park area weed control contract
- Community education on declared weeds and their management

Performance indicators	
Less than six complaints about weeds annually	Achieved Need to develop strategic weed management plan
Weed outbreaks identified and managed	Achieved

2.3 Animal welfare and control

Objective:

The administration of delegated Territory legislation in relation to the care, custody and control of domestic and feral animals to protect health, safety, amenity and environment of the community. Promotes responsible ownership of animals.

Tasks and activities:

- Annual renewal of firearms license.
- Development, maintenance and promotion of a registry for dogs
- Community education.

Performance indicators	
By-law ready to be adopted during 2018-2019	Not Achieved By-laws not drafted
Dog pound constructed during 2018-2019	Not Achieved Grant received. Project placed on hold.
Dog registration scheme implemented during 2018-2019	Not Achieved Pending By-laws
Dog complaints actioned within 2 working days	Not Achieved

Program 3 Local Civic Services

3.1 Library, culture and heritage

Objective:

Provision of access to library programs and material designed to meet the diverse needs of all ages and groups within the community. Cultural and historical significance of the Cox Peninsula understood.

Tasks and activities:

- Encourage more library users and ascertain future needs

Performance indicators	
Library to be open for public use >200 days	Achieved Mr Dave Barry is a regular volunteer who keeps the library organised, including shelving, collection management and collection audit responsibilities.

3.2 Civic events

Objective:

Conduct and manage agreed community events such as the senior's ball, Anzac Day celebrations, Australia Day celebrations and Territory Day.

Tasks and activities:

- Conduct Australia Day celebrations
- Conduct Anzac Day celebrations
- Conduct seniors' activities
- Conduct Territory Day celebrations

Performance indicators	
Deliver at least four community events annually	Achieved Council delivered the following events during the reporting period: Australia Day Anzac Day Darwin Harbour Clean Up Day Senior's Day Territory Day National Walk Safely to School Day Centenary of Armistice Day Santa Fun Run

3.3 Local emergency services

Objective:

Preparation and planning for local emergencies through participation in relevant committees and facilitation of preventative measures.

Tasks and activities:

- Operate cyclone shelter when cyclone is present
- Attend regional cyclone shelter briefings
- Liaise with police and emergency services during disasters
- Provide support to local brigade and emergency services units
- Encourage and facilitate community to have annual clean-up
- Endorse and support local disaster recovery plans

Performance indicators	
CEO and/or President to attend all local cyclone shelter meetings	Achieved
CEO to attend pre-cyclone season regional cyclone shelter briefings	Achieved Office Manager also participated in pre-cyclone regional co-ordination group meetings and upgraded emergency supplies and equipment to compliant standard.

Program 4 Community Engagement in Local Government

4.1 Administration of local laws

Objective:

Monitoring and enforcement of council local laws.

Tasks and activities:

- Continue to monitor community expectations and behaviour.

Performance indicators	
Enact Dog Management By-Laws	Not Achieved Parliamentary Counsel drafted Wagait Shire Council Dog Management By-Laws. By-Laws require gazettal and implementation strategy before these can be enforced.

4.2 Customer relationship management

Objective:

The provision of high standards of service and assistance to the community and other customers; effective service delivery; and the achievement of corporate and community objectives.

Tasks and activities:

- Continue to utilise notice boards.
- Continue to upgrade the council web site.
- Conduct community meetings to seek community feedback on major issues.

Performance indicators	
No more than four complaints annually regarding Council performance.	Achieved One complaint lodged with the President of Council regarding staff conduct and behaviour.

4.3 Governance

Objective:

Costs of governance to the Council including Elected Members expenses, elections, civic and ceremonial functions, membership of representative organisations and Elected Members and Chief Executive Officer support costs.

Tasks and activities:

- Conduct monthly council meetings
- Produce agendas and minutes
- Provide ongoing Councillor training
- Induction training will be given to all new Councillors

Performance indicators	
Report number of Elected Members attendance at meetings	Achieved Statistics contained in this report.
Governance procedures are reviewed and updated in-line with current best practice	Unsatisfactory Compliance audit identified governance failings, including non-review of essential policies.
Deliver one session of training for Elected Members annually.	Not Achieved

4.4 Advocacy and representation on local and regional issues

Objective:

Participate on regional boards or committees to represent the Council's views on regional issues.

Tasks and activities:

- Continue participation at all forums that may be regionally significant to the Cox Peninsula.

Performance indicators	
Report to Council on the groups/forums	Achieved President provided regular updates on TOPROC meetings.

Program 5 Commercial Services

5.1 Commercial contracts

Objective:

Undertake ongoing maintenance of assets as per contractual arrangements.

Tasks and activities:

- Wash and clean jetty.
- Remove waste from jetty.
- Maintain jetty parking area.
- Undertake maintenance to jetty required.
- Undertake water sampling at predetermined intervals.
- Monitor bores at predetermine intervals.
- Attend water related supplyfaults.

Performance indicators	
Successful completion, acquittal and renewal of contracts and feedback	Achieved
Meet all KPIs articulated by contracts	Achieved PowerWater and Department of Infrastructure, Planning and Logistics also engaged Works team for specific ad hoc tasks, such as remedial works to the Mandorah Jetty carpark

Program 6 Agency Services

6.1 Sports and recreation

Objective:

Provision of sport and recreation activities in the community.

Tasks and activities:

- Conduct sporting and recreational activities for the whole of the community
- Continue to lobby for additional funds
- Provide support to community groups in staging events

Performance indicators	
Deliver at least four different types of activities every month	<p>Achieved</p> <p><u>July</u>- Art, Music, Disco, Harbour Clean Up, 11 sport/physical activities included in the School Holiday Program, Bootcamp, Seniors mobility & Strength, Ink Art & BBQ</p> <p><u>Aug</u> - Soccer, T-Ball, Bootcamp, Seniors Mobility & Strength, Seniors Day Out</p> <p><u>Sept</u>- Cricket, T-Ball, Bootcamp, Seniors Mobility</p> <p><u>Oct</u> – Cricket, Ball Sports, Bootcamp, Seniors Mobility, Runners & Walkers, Cycle Cross Country, 14 Physical activities / sport in School Holiday Program</p> <p><u>Nov</u> – Cricket, Court Sports, Bootcamp, Seniors Strength & Mobility, Runners & Walkers, Cycle Cross Country</p> <p><u>Dec</u> – Disco, Santa Fun Run, Court sports, Cycle Cross Country, Bootcamp, 12 Days of Fitmas, Runners & Walkers, 6 Activities included in School Holiday Program</p> <p><u>Jan</u> – 22 Activities offered in School Holiday Program, Cycle Cross Country, Runners & Walkers, Australia Day Fun Run, Australia Day Community Day</p> <p><u>Feb</u> – Basketball, Cycle Cross Country, Runners & Walkers, Bootcamp, Seniors Mobility & Strength</p> <p><u>March</u> – Basketball, Cycle Cross Country, Runners & Walkers, Bootcamp, Seniors Strength & Mobility</p> <p><u>April</u> – Cricket, Runners & Walkers, Bootcamp, Seniors Mobility & Strength, 6 Activities over Easter Break</p> <p><u>May</u> – Court Sports, Runners & Walkers, National Walk Safely to School Day, Bootcamp</p> <p><u>June</u> – Runners & Walkers, Bootcamp, Seniors Strength & Mobility, Court Sports</p>

Performance indicators							
Maintain current attendance and participation numbers	Achieved						
		Adult		18U		Official	
	Activity	M	F	M	F	M	F
	T Ball	0	0	17	25	0	7
	Basketball	48	16	38	24	3	19
	Cricket	175	15	33	18	20	4
	Rec Arts	0	13	4	23	0	9
	Soccer	0	0	16	7	0	4
	Cycle	10	24	29	23	0	24
	Runners	18	191	15	26	0	34
	Bootcamp	37	403	0	35	0	96
	Seniors Str & Mob	48	182	0	0	0	83
	Seniors Day Out	12	28	0	0	2	2
	School Hol	30	46	125	142	6	57
	Aus Day	28	37	37	18	1	2
	Disco	15	44	37	44	1	3
	Circus	4	7	22	32	3	4
	Walk to School	4	15	28	23	3	3
	Harbour Clean Up	32 All ages 5+ through to Snr					

Program 7 Other Community Services

7.1 Local welfare and social services

Objective:

Provision of miscellaneous community services that enhance participation or amenity, including Seniors programs, access to the Wagait Beach Medical Clinic and other welfare and social services identified by the Council from time to time.

Tasks and activities:

- Continue to support Wagait Beach Medical Clinic
- Continue to support Seniors program
- Encourage expansion of medical clinic and availability of a doctor
- Monitor funding opportunities for new services

Performance indicators	
Record attendance numbers at events and services	<p>Achieved</p> <p>Attendance numbers for events throughout the year were:</p> <p>July 2018 – Darwin Harbour Clean Up - 32 August 2018 – Seniors Day 44 November 2018 – Centenary of Armistice Day - >100 attendees January 2019 – Australia Day - >123 attendees April 2019 – ANZAC Day - >140 attendees May 2019 – Walk to School - >76 children and parents</p>
Record resident satisfaction/complaints with each event or service	<p>Achieved</p>
Inform Council of suggestions and feedback about events and services	<p>Achieved</p> <p>Events is a standing agenda item for Council Ordinary meetings.</p>

7.2 Visitor accommodation and tourism

Objective:

Promotion and encouragement of economic development and local businesses through promoting and improving tourist attractions.

Tasks and activities:

- Encourage community groups in promoting the cultural significance of the area
- Lobby Government for a regional tourism plan
- Work closely with any persons or group wishing to undertake tourism activities
- Participate in the Cox Peninsular Economic Development Committee

Performance indicators	
Completion of a design and feasibility plan for camping at Cloppenburg Park	Not Achieved Project placed on hold
Completion of a feasibility plan for a Tourist Information Centre	Not Achieved

Program 8 Council Administration

8.1 Asset management

Objective:

Planning and support services for Council assets land, buildings, plant, equipment fixtures and fittings, and any other asset.

Tasks and activities:

- Prepare plant and equipment replacement schedule
- Prepare maintenance schedules for plant and equipment.
- Prepare maintenance schedules for council buildings.
- Develop asset management plans and policies

Performance indicators	
Maintain the asset management register that includes valuation and depreciation	Achieved
Develop an asset management policy	Achieved Asset Disposal Policy developed and approved.
Maintain the schedule of assets	Achieved In May 2019 significant number of assets were disposed through public/community expression of interest process.

8.2 Council planning and reporting

Objective:

Development of strategic plans, including business and service delivery plans, to ensure the Council's long-term sustainability to deliver services to the community.

Tasks and activities:

- Continue to meet legislated deadline for the completion of documentation.

Performance indicators	
A draft 5-year Strategic Plan from 2018/2019 developed	Achieved
Annual Plan written and submitted on time	Achieved

8.3 Financial management

Objective:

Accounting, financial recording and reporting and other support services associated with managing the council's financial resources.

Tasks and activities:

- Ensure financial data is up to date to produce accurate reporting.
- Regular reports to council meetings.
- Maintain accurate property and rate records.

Performance indicators	
Increase contract income by >5%	Not Achieved Panel contracts have fixed value across financial years
Increase bank investment returns by >4%	Achieved 8% increase in interest revenue
Financial reports are produced in a timely manner for Council meetings	Unsatisfactory Council did not have confidence in the accuracy of monthly financial reports for one quarter during the reporting period. Action included engaging consultant services to provide assistance.
Financial reports are submitted to Government on time	Achieved

8.4 Human resources

Objective:

Services and support for human resources administration including recruitment, induction, training and development.

Tasks and activities:

- Conduct annual performance reviews
- Prepare annual training plan for all employees
- Develop HR policy

Performance indicators	
All employees undertake performance review	Not Achieved Performance reviews were conducted for some staff members. Improved performance management processes to be developed.
No more than one (1) industrial relations type complaint annually	None reported
One annual workplace training session delivered to all staff	Achieved WSC Staff Development – Senior First Aid, Chemical Safety Application Course, Level 1 Sports Trainer Reaccreditation, Digital Advertising. Employee Funded Development - 4 Day High Performance Coaching & Leadership

8.5 Information technology and communications

Objective:

Information technology (IT) support services and advice associated with the operation and management of Council's hardware, software and internet systems.

Tasks and activities:

- Maintain web page
- Develop IT policy
- Implement ITIL best practices

Performance indicators	
Meet ITIL standards	Achieved

8.6 Public and corporate relations

Objective:

Communication with the general public through personal contact, public meetings and media information.

Tasks and activities:

- Council meetings open to the public.
- Identify issues for public meetings.
- Regular updating of the council website.

Performance indicators	
At least 10 community members at public meetings	Achieved Council held several public meetings during the reporting period where participation rates exceeded KPI, these included: True North facilitated Strategic Plan meeting - >25 Core Lithium Information Session Council Community Consultation Session to discuss Dog management By Laws, Verge Policy and the proposed Caravan Park
All statutory reports completed on time	Achieved
Community satisfaction with corporate relations	Achieved
Feedback to the monthly Council meetings	Achieved
Website and Facebook statistics	Achieved Improved web analytics to be developed with future updated website

8.7 Records management

Objective:

Processing of Council's incoming and outgoing correspondence and the availability and safekeeping of Council records in accordance with statutory requirements.

Tasks and activities:

- Records filed on a regular basis
- Explore computer integration

Performance indicators	
Freedom of information requests completed as per statutory requirements	One Annual statistical return completed regarding Section 18 and Section 38 provisions of the <i>Information Act</i> 2002.
Information required is readily available	Achieved Following review of application of Section 53 (c) of the <i>Information Act</i> 2002.

8.8 Revenue growth

Objective:

Funding of Council's operations through appropriate rating policies and the maximisation of grants, fees and charges and other available income sources.

Tasks and activities:

- Pursue opportunities for grant funding and new service contracts
- Implement job costing measures to avoid over expenditure
- Preparation of realistic budgets
- Avoid non-budgeted expenditure

Performance indicators	
Budget balanced	Achieved
New grant funding	Achieved
Contract income increased by >5%	Not Achieved Panel contracts have fixed value across financial years
One new contract acquired or contract variation to increase scope of works	Achieved PowerWater and Department of Infrastructure, Planning and Logistics also engaged Works team for specific ad hoc tasks, such as remedial works to the Madorah Jetty carpark

8.9 Risk management

Objective:

Provision of internal risk management systems.

Tasks and activities:

- Conduct annual audit
- Maintain asset register
- Ensure assets have sufficient insurance coverage
- Update the fraud protection plan

Performance indicators	
Satisfactory audit of the asset register	Achieved Chair of Audit Committee also completed an independent Audit of Assets
Fraud Protection Plan updated	Achieved
Comprehensive Risk Management Plan developed	Not Achieved

8.10 Work health and safety (WHS)

Objective:

Provision of a framework to protect the health, safety and welfare of all workers and the health and safety of all other people who might be affected by the work of Council.

Tasks and activities:


- maintain a work environment without risks to health and safety
- maintain plant and structures to keep them in a safe state
- provide and maintain safe systems of work
- ensure the safe use, handling, storage and transport of plant, structures and substances
- provide adequate facilities for the welfare of workers at work when carrying out work for the council
- provide information, training, instruction or supervision that is necessary to protect all persons from risks to their health and safety arising from work carried out as part of the conduct of council business
- monitor the health of workers and the conditions at the workplace for the purpose of preventing illness or injury of workers arising from the conduct of council business

Performance indicators	
No Lost Time injuries	Not Achieved Five (5) days in total lost due to workplace injury.
Conduct a minimum of 12 toolbox talks per year	Achieved

[INSERT AUDITED FINANCIAL STATEMENTS]

ATTACHMENT C

Draft Audit Committee Terms of Reference

	POLICY TITLE:	AUDIT COMMITTEE TERMS OF REFERENCE
	POLICY NUMBER:	P29
	CATEGORY:	COUNCIL POLICY
	RESPONSIBLE OFFICER:	CHIEF EXECUTIVE OFFICER

1. ESTABLISHMENT

This Policy sets out the Terms of Reference for the Audit Committee (the Committee). The Committee is established as an advisory committee to the Council pursuant to Part 5.2 of the *Local Government Act 2008*, and Section 10 (3) of the *Local Government (Accounting) Regulations*.

2. SCOPE

The Committee is to provide independent advice and assistance to the Wagait Shire Council (the Council) and the Chief Executive Officer on:

- The internal control processes on the effectiveness of the financial and corporate governance practices;
- Compliance with legislative and regulatory requirements.

3. AUTHORITY

With consideration of legal and confidentiality implications the Committee is authorised, within the capacity of its role and responsibilities, to:

- obtain any information it requires from any employee and/or external party;
- discuss any matters with the external auditor, or other external parties;
- request, via the Chief Executive Officer, the attendance of any employee at Committee meetings; and
- obtain external legal or other professional advice, as considered necessary to meet its responsibilities.

4. MEMBERS AND TENURE

The Committee will comprise:

- five (5) Members;
- the Chair of the Committee must be an independent member;
- two (2) Community Members, who should have local government and/or accounting experience, or significant business experience in the field of risk management; and
- two (2) Councillors.

The CEO and Office Manager will attend meetings but will not be members of the Committee.

Independent member(s) of the Committee shall be appointed for the term of Council.

Members of the Committee are appointed by the Council. Appointment to the Committee from among the Council shall be for a period of one year. Committee members cease being a member of the Committee if they are no longer an elected member of the Council.

The selection process for the independent member(s) should consider the following factors when assessing the applicants:

- level of understanding of local government and the environment in which they operate;
- level of knowledge and practical exposure on governance and financial management practices;
- capacity to dedicate adequate time on the Committee;
- depth of knowledge of regulatory and legislative requirements; and
- ability to maintain professional relationships with staff, council members and other stakeholders.

5. VOTING RIGHTS

Each Committee member will have an equal voting right. In the event of a tied vote, the Chairperson is entitled to a deciding vote.

The Chief Executive Officer and Office Manager will not be entitled to a vote.

6. KEY RESPONSIBILITIES

The Audit Committee is an Advisory Committee only. It has no power or authority to override, amend or contradict Council decisions and policies.

The Committee will undertake the following functions:

- oversee the internal audit function, including development of audit programs with reference to the conduct of internal audits by appropriately qualified personnel, the monitoring of audit outcomes and the implementation of recommendations;
- review quality of annual financial statements and other public accountability documents prior to their adoption by Council;
- review the effectiveness of the Fraud Protection Plan established by the Chief Executive Officer pursuant to Section 10 (2) of the *Local Government (Accounting) Regulations*;
- review management's responses to external audit recommendations and monitor implementation of the agreed recommendations;
- meet with the external and internal auditors at least once each year to receive direct feedback about any key compliance issues, and to provide feedback about the auditor's performance;
- review and provide advice on Council's finance, governance and employment policies;
- advise the Council about the appointment of external auditors; and
- assess the adequacy of audit scope and coverage.

7. REPORTING

The Committee will regularly report on its operation and activities, including:

- a summary of the key issues arising from each meeting of the Committee;
- an overall annual assessment of the Council's control and compliance framework, together with a summary of the work the Committee performed in conducting its responsibilities during the preceding year; and
- information in the annual report regarding the activities of the Audit Committee. The information will include, number of meetings, Committee Membership, principal activities including reviews and audits.

Information will be provided on Council's website which includes Members, Terms of Reference, and Draft Minutes of meetings in accordance with Section 67(4) of the Local Government Act.

8. WORK PLAN

A Work Plan for the Audit Committee will be prepared which sets out work to be carried out by the Committee in the short, medium and long term. The Work Plan will be reviewed annually by the Committee as part of the review of the Terms of Reference.

9. MEETINGS

The Committee will meet up to 4 times per year and a special meeting may be held to review the Council's Annual Report including financial statements.

A forward meeting plan, including meeting dates and agenda items, will be agreed to by the Committee each year and will address items listed in the Work Plan.

A quorum will consist of a majority (three) of Committee Members.

10. SECRETARIAT

The Chief Executive Officer will ensure that adequate secretarial support is provided to the Committee. The Secretariat will prepare and distribute an Agenda and supporting documentation for each meeting. These should be provided at least 3 working days prior to the meeting.

Minutes of the meetings will be taken and provided to the Committee members within 3 working days of the meeting.

11. CONFLICT OF INTEREST

Pursuant to Section 74(1) of the *Local Government Act 2008*, Committee members must declare any conflict of interest at the start of each meeting or before discussion of the relevant agenda item or topic. All details of any conflict of interest are to be minuted.

If members or observers at a Committee meeting are deemed to have a real or perceived conflict of interest, they are to be excused from Committee discussions on the issue where the conflict of interest exists.

11. CONFIDENTIAL AND IMPROPER USE OF INFORMATION

Committee members will from time to time deal with confidential reports. Section 75 of the *Local Government Act 2008* outlines the penalties applicable to individuals who disclose confidential information acquired as a member of a Council committee. Section 76 of the *Local Government Act 2008* states that a person who makes improper use of information acquired as a member of a Council committee is guilty of an offence.

13. DUE DILIGENCE AND INDUCTION

All proposed and new members of the Committee will be entitled to receive relevant information and briefings prior to their appointment.

14. ASSESSMENT OF COMMITTEE

The Chair of the Committee and the Chief Executive Officer will initiate a review of the performance of the Committee at least once every two years. The review will be on an internal assessment basis with appropriate input from the Council, Chief Executive Officer, internal and external auditors, and any other relevant stakeholders.

15. REVIEW

These Terms of Reference and Work Plan will be reviewed every three years by the Committee. The Committee will recommend any substantive changes to the Council for consideration.

Date Approved:	19.5.2015	Approved By: Moved: Peter Clee Seconded: Cr Alex Richmond Vote: AIF	Councillors – resolution no. 2015/185	Date review: for	Next Council Election
Date Approved:	26.6.2018	Approved By: Moved: Cr Shenagh Gamble Seconded: Vice President Trish McIntyre Vote: AIF	Councillors – resolution no. 2018/198	Date review: for	26.6.2019
Date Approved:		Approved By:		Date review: for	
Date Approved:		Approved By:		Date review: for	

WORK PLAN WAGAIT SHIRE COUNCIL AUDIT COMMITTEE

Timing of Meetings.

The Committee Members have agreed meetings will be held quarterly. The date and timing of each meeting will be determined to suit the majority of the members.

Program of Work.

Short term (to be carried out annually):

- Review of Strategic Plan and Annual Plan Financial Statements;
- Review of quarterly budget position;
- Review draft Annual Report and Financial Statements;
- Meet with Council auditors and review and assess annual audit and auditor's opinion; and
- Review Audit Committee Terms of Reference and Work Plan.

Medium Term (to be carried out during the term of the Council):


- Review finance, governance and employment policies.
- Recommendations on new policies

Long Term (To be raised and considered as required and taking into consideration Legislative requirements, critical incidents and unacceptable risk as identified by the Chief Executive Officer).

- Asset Plans
- Critical Risk analysis

ATTACHMENT D

Draft Policy Community Support & In-Kind Assistance

	POLICY TITLE:	COMMUNITY SUPPORT & IN-KIND ASSISTANCE
	POLICY NUMBER:	PXX
	CATEGORY:	COUNCIL POLICY
	RESPONSIBLE OFFICER:	CHIEF EXECUTIVE OFFICER

1. PURPOSE

Wagait Shire Council actively supports initiatives that provide benefit to the community, encourage community inclusion, participation and well-being. This policy provides governance and outlines the method by which support is provided to the community, either in-kind or through financial assistance.

2. SCOPE

This policy outlines the principles by which assistance will be provided to ensure access to in-kind or cash assistance is open, transparent and equitable.

3. DEFINITIONS

For the purposes of this policy, the following definitions apply:

Term	Definition
Donation	Where Council provides financial or in-kind support to a community organisation carrying out a project, activity, event or purchase of material goods. Council is recognised for its contribution.
In-Kind Assistance	Where Council provides access to its facilities, assets or equipment and forgoes revenue, including waiving of fees. Council is recognised for its support.
Sponsorship	Where Council provides financial or in-kind support that incurs a real cost to Council for a community project, activity or event. Council is widely identified as a sponsor of the event or activity.

4. POLICY

All donations, in-kind assistance or sponsorships must benefit the Wagait Beach community and demonstrate how the proposed project, activity or event relates to the goals of the annual Shire Plan and the Wagait Shire Council Strategic Plan 2019 – 2024.

All requests for assistance or in-kind support must be in writing to the Chief Executive Officer.

Only bona fide community groups, incorporations and not for profit organisations are eligible to receive assistance or in-kind support from Council.

Consistent with the provisions of the Delegations Manual, all requests for donations, waiving of fees or in-kind assistance to the value of \$400 are at the discretion of the Chief Executive Officer.

Requests in excess of \$400 and all sponsorship proposals are to be referred by the Chief Executive Officer to Council with recommendation.

Where a request is made that does not comply with the above criteria and is deemed to have merit by the Chief Executive Officer, the request will be referred, with recommendation, to Council for consideration and determination.

The Chief Executive Officer is required to maintain a register of all donations and in-kind assistance made under delegation.

6. REFERENCES AND LEGISLATION

- *Local Government Act 2008*. Part 2.3 establishes the role, functions and objectives of Councils which provide the basis for Council's active role in community, cultural, social and sustainable development.
- Wagait Shire Council Annual Shire Plan
- Wagait Shire Council Delegations Manual
- Wagait Shire Council Strategic Plan 2019 - 2024

Date Approved:				Date for Review:	
Date Approved:				Date for Review:	
Date Approved:				Date for Review:	
Date Approved:				Date for Review:	

ATTACHMENT E

Campervan & Motorhome Club of Australia Ltd – Dump Point

CMCA / KEA Campers Dump Point Subsidy Program

The Dump Point Subsidy program has been created by the Campervan and Motorhome Club of Australia Limited (CMCA), in partnership with KEA Campers, to develop a network of key infrastructure for recreational vehicles (RVs) across Australia. The basic infrastructure needs for self-contained RV travellers are a dump point, access to potable water and a place to park. Any location offering these three facilities can attract and sustain this lucrative market.

This subsidy program targets those councils that the CMCA and KEA Campers have identified as having ideal locations for RV dump points within their region. It should be noted that these dump points not only meet the needs of RV travellers but also provide a service for touring coach operators who usually offload passengers for a rest break before taking their vehicle to the dump point to empty the on-board toilet.

What is provided?

The CMCA/KEA Campers Dump Point Subsidy program provides a Gough Plastics Dump-Ezy dump point unit, delivered to council.

What is required?

- Council is responsible for installation and maintenance of the facility.
- The dump point is available for public use, free of charge.
- The dump point is available for use every day, at a minimum during daylight hours.
- The dump point is located in a position accessible to all types and sizes of recreational vehicles and is installed in a manner that ensures all vehicles can access the facility.
- A small plaque (supplied by the CMCA) is displayed at the facility acknowledging the contribution of CMCA and KEA Campers.

CMCA can also supply two 600 x 690mm steel signs, which may be displayed on roadways leading into the dump point. These signs display the official dump point logo. There is also one 300 x 500mm sign available that can be supplied, which may be affixed at the dump point site. The total cost for all three signs, including freight is \$313.00.

It is important that dump points are installed as low to the ground as possible to allow gravity discharge from waste tanks, which in motorhomes, are usually located between the front and rear axles. It is also important they are located in a position that allows access for large vehicles up to 19.5 metres in length, as access may be required by coaches and large towed vehicles, such as fifth wheelers.

Councils should tap into the experience and knowledge of their local CMCA State Representative, whose role is to encourage councils to install dump points and help identify the best locations for these facilities.

An application form for the CMCA / KEA Campers Dump Point Subsidy program can be obtained from CMCA National Headquarters.

For more information please contact National Headquarters

PO Box 254 HRMC, NSW 2310 | 02 4978 8788 | memberbenefits@cmca.net.au

CMCA/KEA Dump Point Subsidy Request Form

Date: _____

Name of council / organisation: _____

Town: _____ State: _____

Contact name: _____ Position: _____

Phone: _____ Email: _____

Postal address of council: _____

Street address of where the dump point is to be located (*include street number or nearest cross street*):

Contact name, phone number and delivery address for dump point unit and signs (*usually council works depot*):

Comments / description of the area where the dump point is to be located:

Length limit: < 11 metres > 11 metres

Is potable water available at the site? (*this is different to wash tap*) Yes No

Is there rubbish disposal available at the site? Yes No

Dump Point Signage (see sign on reverse side)

Package Pricelist

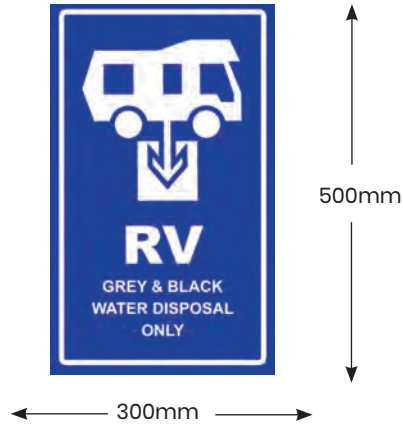
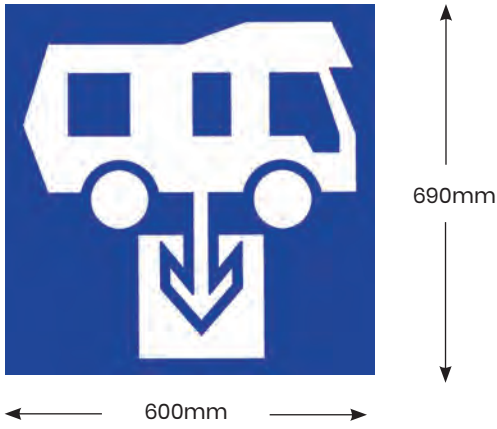
Two (2) x 600mm x 690mm galvanised steel roadside signs + one (1) x 300mm x 500mm galvanised steel dump point sign = \$313.00

Individual Pricelist

600mm x 690mm galvanised steel roadside sign = \$125.00 each or two for \$225.00

300mm x 500mm galvanised steel dump point sign = \$88.00 each

All prices include GST and freight.



The above symbol will be displayed on all dump point signage. Directional arrows can be attached to the roadside signs.

How many signs do the council / organisation wish to order? _____

Quantity: _____ Cost: \$ _____

Payment:

Card number: ____/____/____/____ Expiry date: ____/____

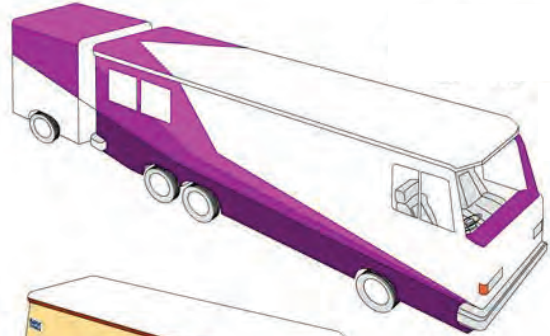
Card holder's name: _____ Signature: _____

*For more information please contact National Headquarters
PO Box 254 HRMC, NSW 2310 | 02 4978 8788 | memberbenefits@cmca.net.au*

CMCA RV Space Requirements

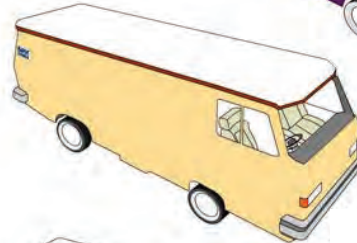
Big Rig

Big rigs are converted full size coaches with a trailer. They can have a combined length of up to 19.5 metres and be up to 4.3 metres high. These vehicles require a turning circle of 35 metres.



A and B Class

A and B class motorhomes can be up to 12.5 metres in length and 4.3 metres high.



C Class

C class motorhomes can be up to 12.5 metres in length and 4.3 metres high.



Pop Top Campervans

Pop top campervans require parking lots to be designated in such a way as to accommodate a roll-out awning, approximately 2 metres, whether it be a grassed or concrete area, making the required minimum dimension 6 metres wide.



Car Caddie / Trailer

Car caddies / trailers should also be given consideration to facilitate parking.



For more information please contact National Headquarters
PO Box 254 HRMC, NSW 2310 | 02 4978 8788 | memberbenefits@cmca.net.au



Setting The Standard In User-Friendly Dump Points

Background

The Dump-Ezy product has evolved out of a need to provide a mechanism for dealing with waste from portable toilets in all sorts of mobile vehicles and boats. The more sophisticated off-road type trailers and vehicles available now are allowing large numbers of people to venture into remote areas that have little or no supporting infrastructure. Additionally, large numbers of people are moving around in privately owned or rented vehicles with in-built waste storage, and will dump it somewhere, appropriately or not.

This type of portable toilet normally uses various chemicals to mask odour etc and can be highly detrimental to the bacterial processes found in waste treatment systems. The concentration level of these chemicals can severely affect the biology of these systems to the point of collapse when heavily loaded as can occur in roadside restrooms and caravan parks.

Hybrid Toilet Systems, septic systems, roadside restrooms, small treatment plants and council sewer systems all receive waste from these types of units and the Dump-Ezy unit can be either built into these facilities or installed adjacent to these units. The other issue is that there are also many circumstances where no facilities exist at all, and the result is that this highly undesirable waste is just dumped beside the road creating a significant hazard to the environment and to the community. Toilet paper littering pristine areas is not a desirable outcome. The Dump-Ezy unit and its optional downstream waste treatment and or storage options provide a solution for this issue.

Potential locations for the Dump-Ezy are Council sites, National parks, Caravan Parks, Marinas, Roadside Stops, Showgrounds, etc



Registered Design No. 153860

Features and Benefits

The Dump-Ezy dump point is the front-end entry point of the waste stream. It is designed to be easily identifiable, attractive, and user friendly with simple to follow instructions.

This innovative product is built to be Australian Standards compliant off the shelf. It is easy to install, and includes built-in simple but effective self-evident operational signage. The lid is lockable, strong and lightweight and includes a moulded-in handle and a rubber seal for added odour control.

Note:

The Dump-Ezy unit is not a treatment system; it is only the front end of a process and needs to be installed in front of an appropriate holding tank, septic tank or other treatment process (see Waste Treatment Options)

Construction

The unit is rotationally moulded from tough UV stabilised, non-corroding polyethylene. This production method delivers products with minimal inbuilt stress, which equates to a high impact resistance.

The signage and instructions on the unit are permanently moulded into the plastic and cannot be peeled off. They will fade only minimally over an extended life in direct sun.

The unit is made entirely of plastic components and thus is not prone to corrosion. This feature makes the Dump-Ezy ideal for use in coastal areas. If the unit is to be bolted in position it is strongly recommended that stainless steel fasteners be used to prevent corrosion.

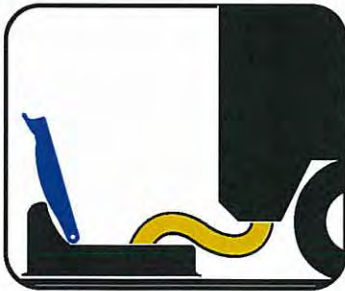
Usage instructions

The underside of the lid has a pictorial guide to the correct use of the Dump-Ezy



Cartridge Dump

Waste cartridge contents can be safely poured into the Dump-Ezy. The lid will stay open so that only one person is needed for the operation



Hose Dump

Onboard waste storage dumping can be done directly from the vehicle to the Dump-Ezy using a flexible hose.

The drain orifice is 150 mm in diameter and can accept all hoses up to this size. To assist a single user, the lid can be closed to hold the hose.



Wash Down

Hose down the Dump-Ezy using the adjacent hose (this hose must be installed by the site operator)

The hose can be used to clean equipment and leaves the Dump-Ezy clean for the next user.



Close Lid

Once the wash down has been performed, close the lid to ensure the waste system is sealed.

The lid can be locked using a pad lock if desired.

Installation Guidelines



Site Location

When selecting a site to instal the Dump-ezy consideration should be given to traffic in and around the area. Dump-ezy should be installed away from high traffic areas to ensure user safety. Consideration should be given to any nearby features such as toilet blocks, tables, play grounds etc. Side access roads / isolated pull over bays are ideal.

Barriers

Physical barriers such as concrete kerbing, metal railings, treated pine stumps etc can help prevent vehicles and similiar from coming in contact with the Dump-ezy. These should be positioned in a way that still allows clear access for persons and hoses / catridges.

Signage

Adequate signage should also be installed to make people visibly aware of the Dump-ezy. Ask your local agent how to get them.

Hose Wash Down

A tap and hose should be provided next to installations to enable wash down with each use. This ensures a nice clean unit is maintained.

Drainage

Adequate drainage should be provided in and around the Dump-ezy to prevent infiltration from high rainfall, runoff etc.



Typical Installation.



Note: Install the Dump Ezy lower than vehicle outlet height shown so waste can drain through hose via gravity.

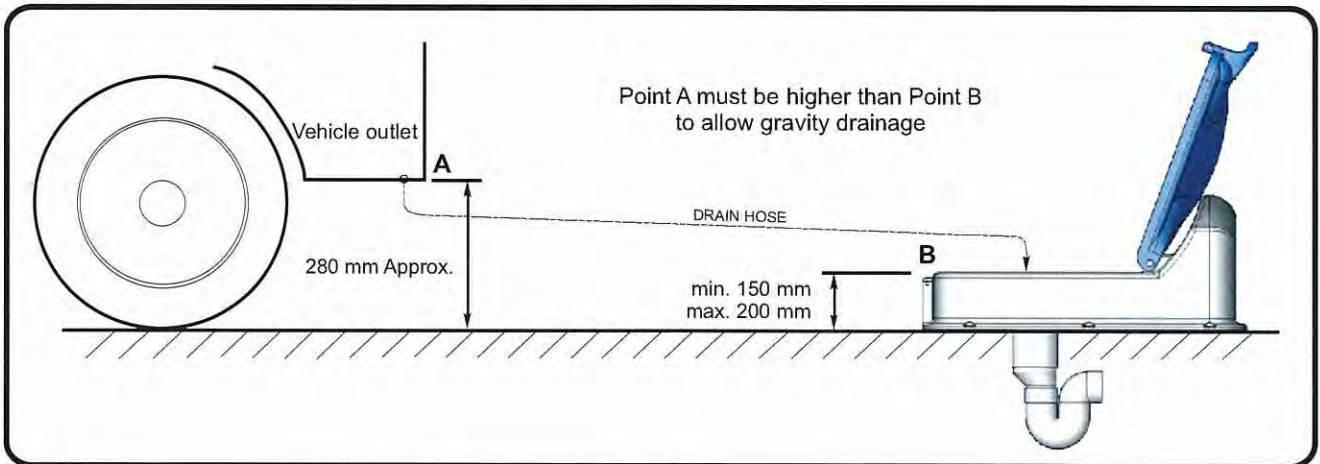


Figure 1.



Note: Install the Dump-Ezy within reach of the access road so people with drain hoses can reach as well.

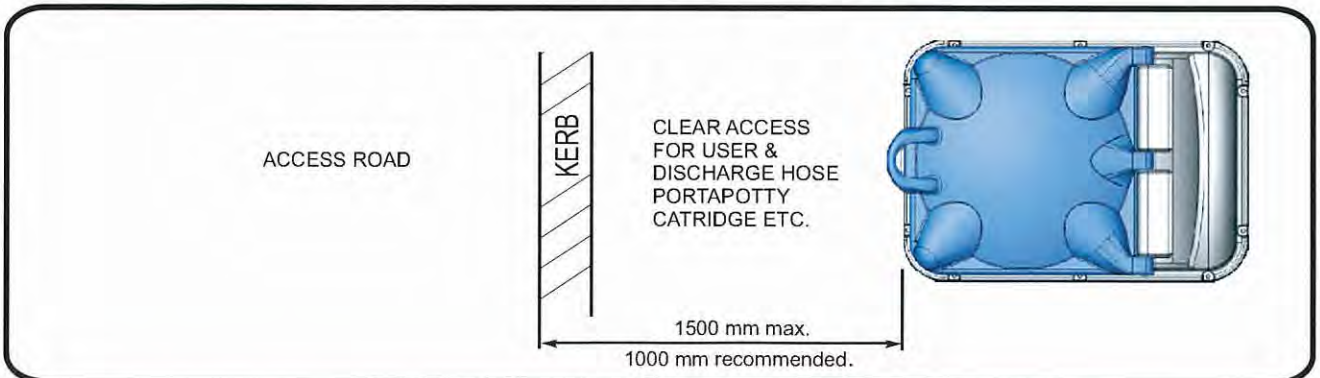


Figure 2.

Installation Instructions

All installations should comply with AS/NZS 3500.2.2 Section 3.15

If you are installing a septic tank system, transfer station or a treatment plant please also refer to the instructions provided with these kits.

The Dump-Ezy can be bolted to an existing floor surface or cast into a concrete slab.

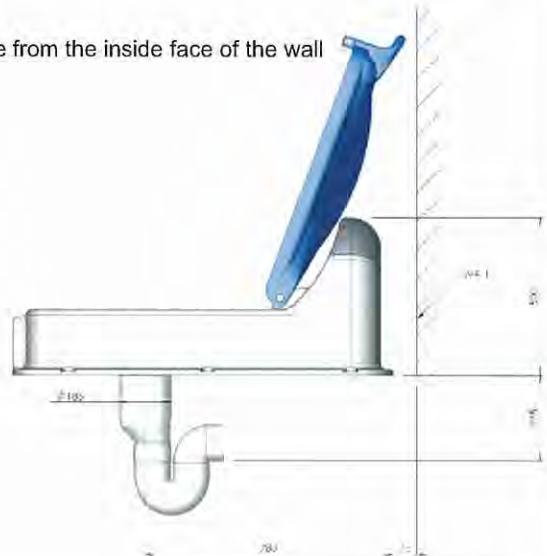
Bolted Option

- Position the outlet piping in with the correct minimum set-out distance from the inside face of the wall

- The minimum hole size required in the floor is 185mm Dia.
- The unit must be installed on a flat and level surface
- Locate the o-ring supplied and fit it into the groove at the underside of the outlet.
- Install the 150 mm coupling by screwing it firmly up against the o-ring. Do not overtighten.
- Assemble pipe work as per details supplied on the underside of the unit and on diagram
- Position the Dump-Ezy on the floor, mark around the unit and mark fixing positions.
There are 10 fixing holes in the unit, which accept 10 mm fasteners with 25 mm washers.
- Place a large bead of caulking material on the floor just inside the line. Complete the pipe joint and then fix the unit in position. Clean up any excess caulking material.

For compliance with the Plumbing Standard the minimum height of wall above ground must be 150 mm
(Dump-ezy wall is 200 mm high)

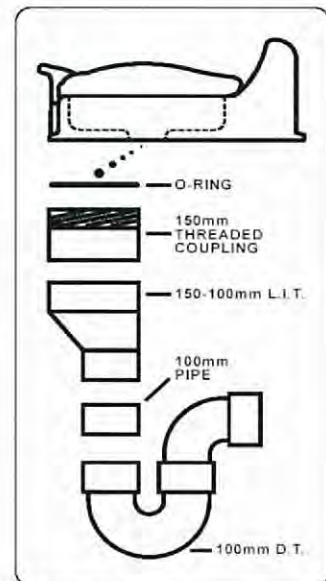
Note. All mechanical fixings should be Stainless Steel.



Set in Concrete Option

- Locate the o-ring supplied and fit it into the groove at the underside of the outlet.
 - Install the 150 mm coupling by screwing it firmly up against the o-ring. Do not overtighten.
 - Assemble pipe work as per details supplied on the underside of the unit and on diagram.
 - Bed plumbing as per Standard to correct height for coupling
 - Set formwork such that the Dump-Ezy is level and will be set into the slab no more than 50 mm.
- The slab should have fall away from the unit.

For compliance with the Plumbing Standard the minimum height of wall above ground must be 150 mm



Pipework and Fittings

Pipe work and fittings should be checked as per standard plumbing guidelines.

Fittings should be inspected for leaks at joints and tank connections.
If a backflow prevention device is installed on the hose cock it will require inspection and certification under AS 3500.

Locking

If required, the Dump-Ezy unit has an in-built locking point at the front below the handle.
The lock required to fit the unit is a "Lockwood" Product Code no 234/45. This lock can be keyed alike.

Maintenance and cleaning

The use of harsh abrasive anti-bacterial toilet cleaners is not recommended.

The Dump-Ezy is the entry point for a waste treatment system, which is a living biological process. The waste is biologically broken down and reduced to a useful and disposable state. Anti-bacterial and strong chemical cleaners have the potential to kill or severely reduce the effectiveness of the living treatment system if poured into the unit.

The surface of the Dump-Ezy unit should only be cleaned with non-abrasive cleaning products as follows:

Cleaning Method

The Dump-Ezy should be cleaned at least twice weekly with a soft brush and a Septic safe cleaning product. We recommend using a product called EMC by VRM - Available from Tradelink Plumbing supplies.

Mix EMC in the ratio of 1:10 into half a bucket of water. Scrub all over the Dump-Ezy surface with a soft brush to remove all soiling. If required use the concentrated EMC to remove stubborn soiling. Wash down the outside of the Dump-Ezy with the same product.

Any remaining mixed cleaning product may be tipped down the waste. Hose down the general area.

Sludge Management

If your Dump-Ezy unit is connected to a septic tank you will need to monitor the sludge level in the tank. A sludge gauge can be used to determine when the disposal is required and a regular interval can be established if usage is reasonably regular.

Questions

Should you have any problems with installation of this unit, please do not hesitate to contact:

Gough Plastics on Freecall 1800 069 805, (International +61 7 4774 7606) or your local Agent. Alternatively you can find information on the Dump-Ezy at www.gough.com.au/dump-ezy



Setting The Standard In User-Friendly Dump Points

Dump Point Information & Installation

Use:

Self-contained tourism is projected to grow rapidly in the coming years. This market segment should be supported in such a manner as to encourage the disposal of black and grey water and hard waste (rubbish) in a responsible manner. A dump point station will provide the appropriate facilities for black and grey water disposal and discourage indiscriminate waste disposal and the ensuing environmental problems.

Access:

Public access is an important issue in the siting of a dump point. Public dump points should be free of any charges and open during normal business hours.

Facilities:

There must be a tap and hose installation at the site to flush the dump point out after use, and a sign erected stating, 'This water is not safe for drinking'. If possible, have a separate tap within the immediate area that can be used to replenish fresh water supplies, and a sign at the dump point indicating the location of this tap. To complete the picture it would also be appropriate to locate a rubbish collection point (e.g. 'Wiz Bins' for garbage and recyclables) nearby to receive the rubbish waste of self-contained tourists.

Installation:

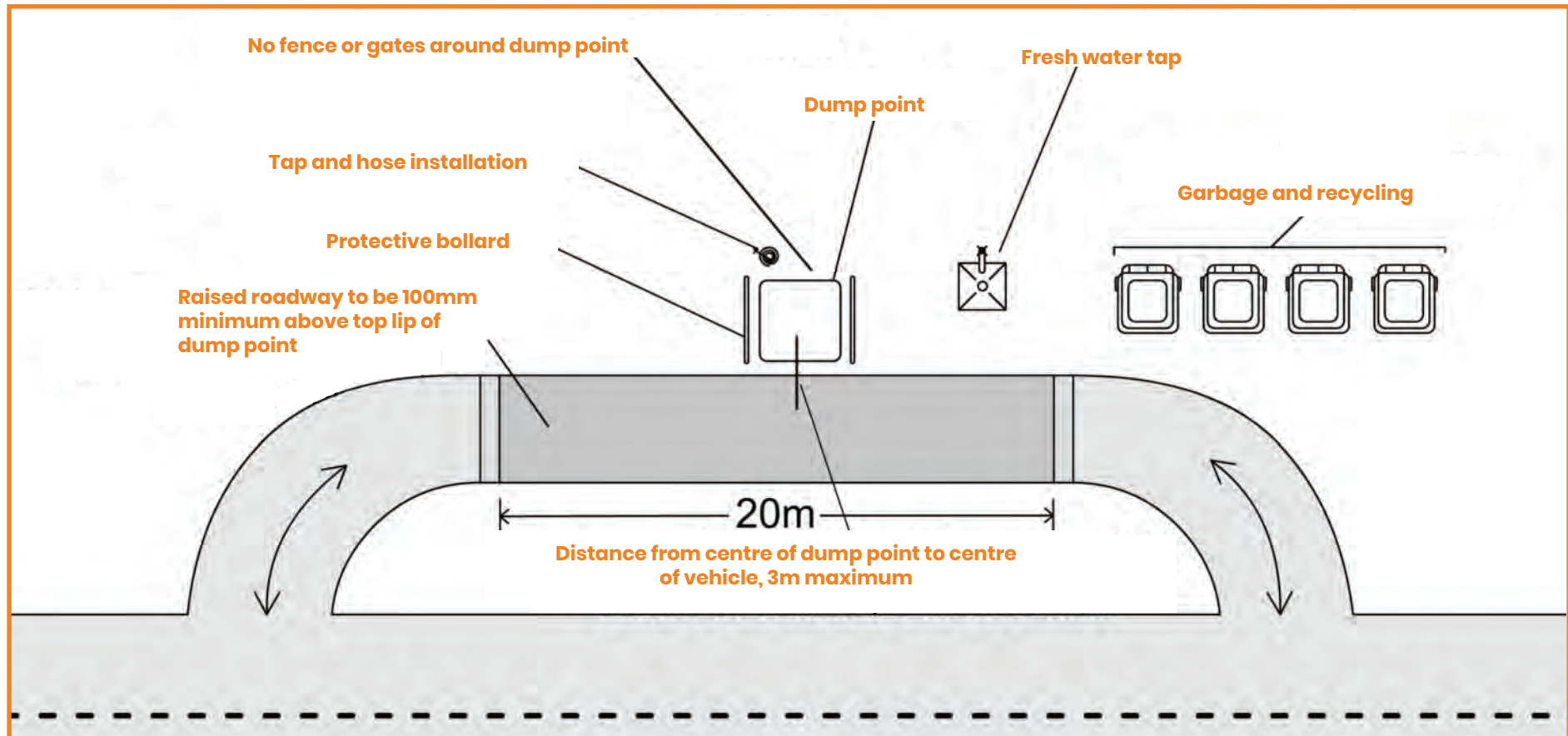
- The site and orientation of the dump point is crucial for its ease of use. The installation must be in an area accessible to all recreational vehicles (RVs). This includes large rigs up to 19.5 metres in length (e.g. a converted tourist coach with a trailer) and in particular the approximate 30% of RVs that have a fixed large capacity black water tank. These units need large areas for maneuvering as illustrated in the **CMCA RV Space Requirements** document.
- The best possible solution is a 'drive through' dump point where the vehicle drives into the service area, completes the dumping procedure and then drives away without having to turn around. Preferably vehicles should be able to approach the dump point from either direction.
- If a drive through site cannot be provided, a turning circle of 35 metres must be installed.
- The level of the unit must be lower than that of the vehicle carrying out the dumping function to allow for gravitational feed. Very few vehicles pump out their waste.
- The raised roadway should be at least 100mm above the top lip of the unit and as close as possible to the front of the unit with the water relief drain no more than 200mm wide. The unit needs to be installed as close to the roadway as possible.
- There should be no fencing or gates around the unit and no pipes or obstructions to the sides or front of it. Steel or wooden bollards should be placed so as to not affect accessibility to the sides or front of the unit. If any bollards are towards the front of the unit they should not project past a line drawn across the front of the unit.
- When the unit is installed it is strongly suggested that it not be concreted in. The procedure should be to pipe up the sewerage pipes to the unit, which is sitting at its finished height and location, remove the unit complete with a screwed on male thread and reduction female coupling and then concrete the base around the pipes, leaving the access to the vertical pipe clear. After the cement sets, place the unit back on and drill the cement to accept the holding dyna bolt holes. Do not use any pink and blue glue on the coupling, instead put an amount of what plumbers call 'liquid thread tape' or, to give it its correct name, 'Christy's Ultra Seal'. This is a non-setting teflon sealer; it will not leak and will allow the unit to be removed if needed in the future.
- The dimensions on the attached **Optimal Dump Point Installation** diagram should be strictly adhered to; they have been compiled in consultation with many experienced RV operators.
- If possible, have directional signage to indicate the location of the dump point.

For more information please contact National Headquarters

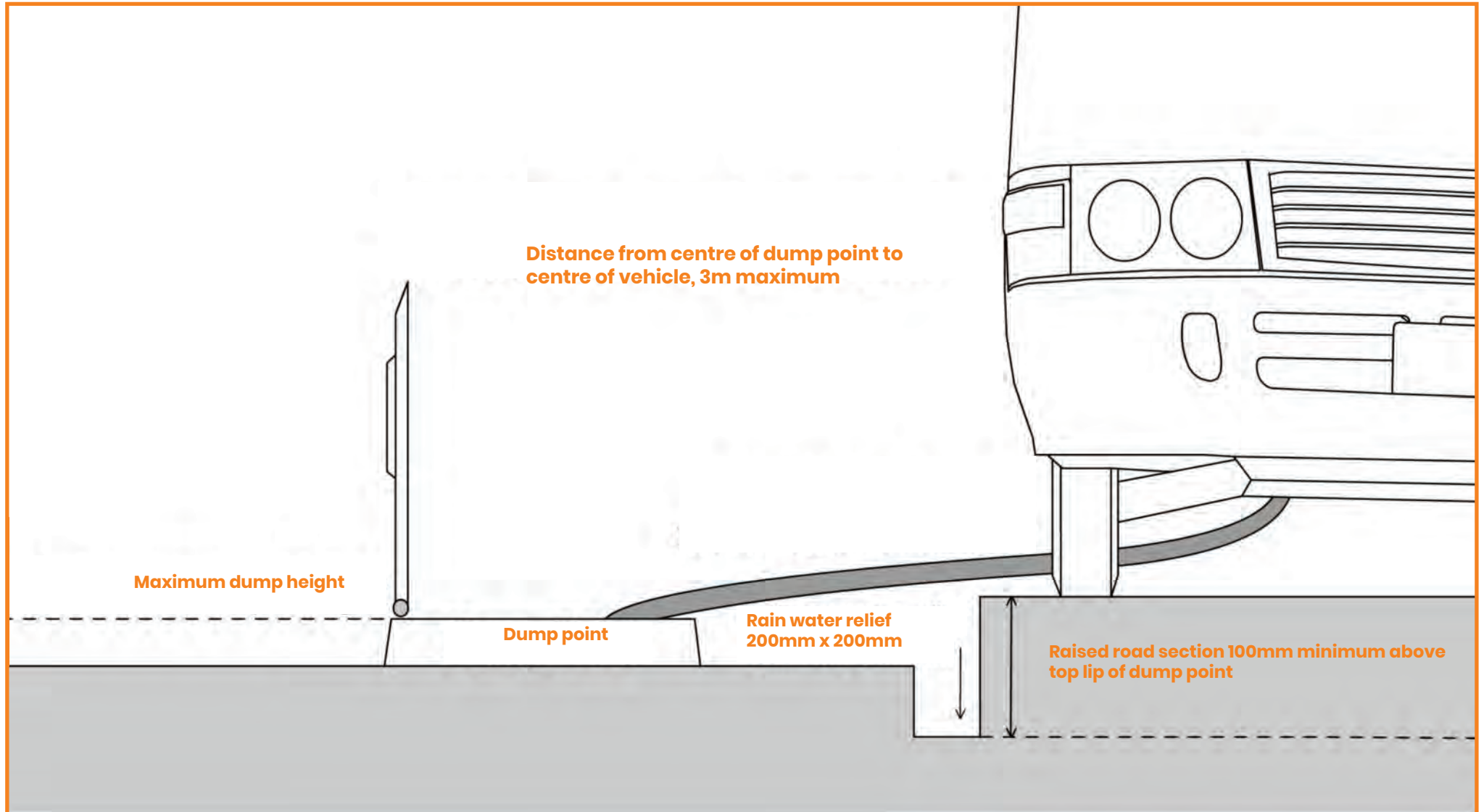
PO Box 254 HRMC, NSW 2310 | 02 4978 8788 | memberbenefits@cmca.net.au

July 2018

An Optimal Dump Point Installation



An Optimal Dump Point Installation



ATTACHMENT F

Minutes of the Audit Committee

WAGAIT SHIRE COUNCIL

**DRAFT MINUTES
AUDIT COMMITTEE MEETING**

**COUNCIL CHAMBERS
LOT 62, WAGAIT TOWER ROAD
9.00AM**

Thursday 26 September 2019



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1.0 Present:
Committee members:

Chair Barry Bamford
President Peter Clee
Cr Neil White
Maureen Newman

Council Staff:
Chief Executive Officer Anna Malgorzewicz

Nexia Edwards (Auditors)
Mr Vikram Sandhu, Nexia Edwards Marshall NT

2.0 Opening of Meeting:
The Chair Barry Bamford declared the meeting open at 9.05am and welcomed all to the meeting.

The Chair advised that the meeting will be audio taped for minute taking purposes only as authorised by the Chief Executive Officer.

3.0 Apologies:

Nil

4.0 Confirmation of previous Minutes for the Audit Committee held Tuesday 21 May 2019

Resolution No. 2019/484

That the Minutes of the Audit Committee Meeting of Tuesday 21 May 2019 be confirmed by Committee Members as a true and correct record.

Moved: Maureen Newman
Seconded: Cr Neil White
Vote: AIF

5.0 Matters Arising from the Previous Minutes:

Nil

6.0 Declaration of Interests of Committee Members or Staff.

Nil

7.0 Agenda Items

7.1 Audited Annual Financial Statement for the Year Ended 30 June 2019

The Chair Barry Bamford welcomed Mr Vikram Sandhu to the meeting. Mr Sandhu presented the Audited Financial Statements for the Year Ended 30 June 2019 and discussed with the Audit Committee the findings in great detail.

The Committee discussed the previous treatment of depreciation of buildings which have been listed at fair value since 2016. Accounting standards usually require buildings to be depreciated at 2.5% to 5% over a defined period of time. It was noted Council's buildings are scheduled for revaluation during the 2019/2020 financial year. The depreciation rates used for each class of asset was also discussed and it was agreed to recommend amendments to the Summary of Significant Accounting Policies as required. The Committee also recommended that the Accounting Policy Manual be harmonised with these recommendations.

The Draft Financial Statements will be amended accordingly and provided to the Chief Executive Officer with the Management letter for presentation to Council at its meeting in October 2019.

The Chair thanked Mr Sandhu for his thorough briefing and presentation to the Audit Committee.

Resolution No. 2019/485

That the Audit Committee recommends to Council that a re-valuation of Council's Buildings be undertaken during the 2019/2020 financial year and that proper accounting procedures for the depreciation of buildings be adopted for future preparation of the Audited Financial Statements.

Moved: Chair Barry Bamford
Seconded: President Peter Clee
Vote: AIF

Resolution No. 2019/486

That the Audit Committee recommends to Council that the following parameters for asset classes be used:

Buildings and improvements	20 - 40 years
Plant and equipment	3 - 10 years
Infrastructure	10 years
Office equipment and furniture	3 years
Motor vehicles	5 years

Moved: Maureen Newman
Seconded: Cr Neil White
Vote: AIF

Resolution No. 2019/487

That the Audit Committee recommends to Council:

- a) That the report entitled Audited Financial Statements for the Year Ended 30 June 2019 be received and noted;
- b) That the presentation from Nexia Edwards Marshall NT be received; and
- c) That the draft amended Financial Statements for the Year Ended 30 June 2019 at Attachment A are suitable for certification by the Chief Executive Officer for inclusion in the Annual Report and be presented to Council.

Moved: Maureen Newman
Seconded: President Peter Cleo
Vote: AIF

**7.2 Draft Annual Report 2018-2019 – Audit Committee Inclusion
COMMITTEES OF COUNCIL**

The Draft Annual Report extract detailing the activities of the Audit Committee was circulated to Members in the Agenda papers. The Chief Executive Officer tabled the full Draft Wagait Shire Council 2018-2019 Annual Report at the meeting.

Resolution No. 2019/488

That the Audit Committee:

- a) receives and notes the report entitled Draft Annual Report 2018-2019 Audit Committee Inclusion; and
- b) provides comments on the Draft Wagait Shire Council 2018-2019 Annual Report through the Chair within fourteen (14) days.

Moved: Cr Neil White
Seconded: Maureen Newman
Vote: AIF

7.3 Audit Committee Terms of Reference

The current policy requires the Audit Committee Terms of Reference to be reviewed on an annual basis. The Terms of Reference were last reviewed on 26 June 2018. To be effective, the Audit Committee must be independent from management and free from undue influence from Councillors. It was agreed to increase the number of community members from one member to two members and to review the policy every three years.

Resolution No. 2019/489

That the Audit Committee:

- a) Receives and notes the report entitled Draft P29 Audit Committee Terms of Reference – 2019 Revisions;
- b) Endorses the Draft P29 Audit Committee Terms of Reference as amended; and
- c) Recommends Council adopts the Draft P29 Audit Committee Terms of Reference.

Moved: Maureen Newman

Seconded: Cr Neil White

Vote: AIF

7.4 Policy Review Schedule

In December 2018, the Department of Local Government, Housing and Community Development delivered its 2018 Compliance Review Report to Wagait Shire Council. The Review identified several policy omissions or policies that were overdue for review. The Chief Executive Officer spoke to the proposed approach to the policy review process via category.

President Clee suggested Policy No. 035, Authorisation of Payments be included in the review schedule. President Clee also discussed the need to ensure the position of Chief Executive Officer is included in the Council Staff Code of Conduct and Disciplinary policies.

Resolution No. 2019/490

That the Audit Committee:

- a) Receives and notes the report entitled Policy review Schedule 2019/2020;
- b) Endorses the Policy Review Schedule 2019/2020 as amended at Attachment A; and
- c) Recommends Council adopts the Policy Review Schedule 2019/2020 as amended at Attachment A.

Moved: President Peter Clee

Seconded: Cr Neil White

Vote: AIF

7.5 Draft Policy Community Support & In-Kind Assistance

The Draft Policy Community Support & In-Kind Assistance provides governance and outlines the method by which support is to be provided to the community, either in-kind or through financial assistance.

President Peter Clee questioned the amount the Chief Executive Officer was delegated to waive and suggested the review date for the Delegations manual be reviewed.

Resolution No. 2019/491

That the Audit Committee:

- a) receives and notes the report entitled Draft Policy Community Support & In-Kind Sponsorship;
- b) endorses the Draft Policy Community Support & In-Kind Sponsorship at Attachment A; and
- c) recommends Council adopts the Draft Policy Community Support & In-Kind Sponsorship at Attachment A.

Moved: Maureen Newman
Seconded: President Peter Clee
Vote: AIF

7.6 Compliance Review – Update

In December 2018, the Department of Local Government, Housing and Community Development presented to Council its Compliance Review that identified failures of compliance with legislated requirements. Such reviews aim to assist Council in improving internal processes and practices.

The Chief Executive Officer discussed remedies that have been completed and noted corrective actions in progress:

- improved processes for transactions valued between \$10,000 and \$100,000;
- review of Council's policies;
- review and updating of Employment and Human Resource Management Policies;
- improved transparency of recruitment processes; and
- improved records management procedures, protocols and systems.

A further report will be provided to the Audit Committee at its next meeting.

Resolution No. 2019/492

That the Audit Committee:

- a) receives and notes the report entitled 2018 Compliance Review – Update.

Moved: President Peter Clee
Seconded: Maureen Newman
Vote: AIF

7.7 Asset Audit Report Recommendations

In June 2019, the Chair, Wagait Shire Council Audit Committee, undertook an asset audit with the assistance of Wagait Shire Council staff. The Chair spoke to his report and the recommended actions which continue to be addressed by Council staff.

Resolution No. 2019/493

That the Audit Committee:

- a) receives and notes the report entitled Asset Audit Report & Recommendations;
- b) notes Wagait Shire Council – Asset Audit Report & Recommendations June 2019 at Attachment A; and
- c) thanks the Audit Committee Chair, Mr Barry Bamford for his thorough report and recommendations.

Moved: President Peter Clee

Seconded: Cr Neil White

Vote: AIF

8.0 Other Business:

Nil.

9.0 Confidential Items:

Nil

10.0 In-Camera

Nil

11.0 Closure of Meeting:

The next meeting of the Wagait Shire Council Audit Committee will be held in the Wagait Shire Council Chambers on Friday 15th November 2019 at 9.00am.

The Chair declared the meeting closed at 10.50am.