



## **WAGAIT SHIRE COUNCIL**

### **AGENDA COUNCIL CHAMBERS**

**LOT 62, WAGAIT TOWER ROAD  
7PM TUESDAY 21 September 2021**

I hereby give notice that an Ordinary Meeting of Council will be held on:

Date: **Tuesday, 21 September 2021**

Time: **7.00pm**

Location: Council Chambers, 142 Wagait Tower Road, Wagait Beach

Conditions: Public are welcome to attend however are required to contact Council by **10am Tuesday 21 September 2021** if attending so that arrangements for alternative participation options such as joining via videoconferencing on a personal device or telephone can be made if required.

Renita Glencross  
Chief Executive Officer

## CONTENTS

1. OPENING OF MEETING .....	3
2. DECLARATION OF INTERESTS .....	3
3. CONFIRMATION OF MINUTES .....	3
4. GUEST SPEAKERS .....	4
5. INWARDS AND OUTWARDS CORRESPONDENCE.....	4
5.1 Inwards Correspondence.....	4
5.2 Outwards Correspondence.....	5
6. COUNCILLORS REPORTS .....	6
6.1 President’s Report .....	6
7. OFFICERS REPORTS .....	7
7.1 Chief Executive Officer’s Report for the period 16 August to 17 September 2021 .....	7
7.2 Works Managers Report for the period 16 August to 17 September 2021 .....	9
8. ACTION SHEET for the period 16 August to 17 September 2021 .....	10
9. FINANCIAL REPORTS .....	14
9.1 August 2021 Reports Attached.....	14
9.2 Supplier Payment History .....	14
9.3 Councillor Allowances .....	15
10. AGENDA ITEMS.....	15
10.1 Draft Financial Report for 2020-2021.....	15
10.2 Draft Annual Report for 2020-2021.....	15
10.3 P46 Council Verge Management Policy and Permit Application.....	16
10.4 Request for Contribution.....	16
11. QUESTIONS FROM MEMBERS WITH OR WITHOUT NOTICE.....	16
12. QUESTIONS FROM THE PUBLIC WITH NOTICE .....	16
13. PETITIONS/DEPUTATIONS .....	16
14. UPCOMING EVENTS.....	16
14.1 LGANT Elected Member Symposium, 5-6 October 2021 .....	16
14.2 Darwin Harbour Clean Up, 13 October 2021.....	16
14.3 LGANT AGM, GM and Conference, 4-5 November 2021 .....	17
15. LATE ITEMS AND GENERAL BUSINESS .....	17
16. IN-CAMERA ITEMS .....	17
17. DATE OF NEXT MEETING .....	17
18. CLOSE OF MEETING .....	17

## 1. OPENING OF MEETING

Councillors: President Neil White  
Vice President Tom Dyer  
Cr Michael Vaughan  
Cr Noeletta McKenzie  
Cr Peter Clee

Staff: Chief Executive Officer, Renita Glencross  
Policy Officer, Fiona Carter

### 1.1. Address by Chair and President

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

### 1.2. Apologies and Leave of Absence

**Resolution No. 2021/  
That the apology of ..... be accepted and approved.  
Moved:  
Seconded:  
Vote:**

## 2. DECLARATION OF INTERESTS

The President asks councillors if they have read the agenda papers and wish to declare any conflicts and reminds councillors of the annual return of interests due back to CEO by 15 October 2021.

## 3. CONFIRMATION OF MINUTES

### 3.1. Confirmation of Minutes of Council Meeting Tuesday 18 August 2021

**Resolution No. 2021/  
That the Minutes of the Ordinary Meeting of Tuesday 18 August 2021 be confirmed  
by Council as a true and correct record.  
Moved:  
Seconded:  
Vote:**

### 3.2. Matters arising from Minutes of Council Meeting Tuesday 18 August 2021

### 3.3. Confirmation of Minutes of Special Meeting Thursday 16 August 2021

To be added Monday 20 September.

**Resolution No. 2021/  
That the Minutes of the Ordinary Meeting of Tuesday 18 August 2021 be confirmed  
by Council as a true and correct record.  
Moved:  
Seconded:  
Vote:**

### 3.4. Matters arising from Minutes of Special Meeting Thursday 16 August 2021

#### 4. GUEST SPEAKERS - NIL

#### 5. INWARDS AND OUTWARDS CORRESPONDENCE

The following correspondence has been received and sent in the period 16 August 2021 to 17 September 2021.

##### 5.1 Inwards Correspondence

13/08/2021	DIPL - Contracts	Maintenance of the Mandorah Jetty and Carpark area	email
16/08/2021	LGANT	LGANT submission to inquiry into Local Decision Making	email
16/08/2021	NTGC	NT Grants commission allocations FAA 2021-22	email
16/08/2021	Ian Sloan MLA	Letter advising of resignation as the Member for Daly	email
20/08/2021	Power Water	Changes to key health and safety procedures	email
23/08/2021	Tourism NT	Darwin Destination Management Plan working committee meetings	email
24/08/2021	NTEC	Agreement for hire of premises - Daly Bi-Election	email
26/08/2021	Howard & Sons	Territory Day fireworks safety documents, permits and insurances	email
30/08/2021	Veolia - RB	Bin issues and pricing	email
1/09/2021	DCMC	Northern Territory Risk Reduction Program 2021-22 application	email
1/09/2021	DTFHC - Youth	Variation request supported - Youth Vibe Holiday Grants	email
1/09/2021	PowerWater	Power and Water Corporations Business Continuity Plan	email
1/09/2021	LGANT	2020/21 Member Value Proposition Report	email
1/09/2021	NT Weeds Branch	Review of Neem management	email
2/09/2021	LGANT	Local Government Elected Member Induction Symposium Briefing	email
2/09/2021	LGANT	Call for motions for LGANT General Meeting	email
2/09/2021	Litchfield Council	Waste transportation opportunities	email
2/09/2021	Tourism NT	Darwin Destination Management Plan working committee meetings	email
3/09/2021	Resident	Sponsorship request	email
6/09/2021	NT Weeds Branch	Gamba Action Program 2021-2022 - commencing early December	email
7/09/2021	Nexia Edwards	Fixed Asset Register updates	email
10/09/2021	Carers NT	National Carer Week Event (10-16 October 2021)	email
10/09/2021	DTFHC - Sport & Rec	2021/22 Remote Sport Program Reporting	email
10/09/2021	NTEC - SW	Advice of Wagait Council Election outcomes	email
13/09/2021	Volunteers NT	NT Volunteers Awards - Jill Mumme	email
13/09/2021	NTEC - SW	Advice of Daly By-Election outcomes	email
14/09/2021	Nexia Edwards	Draft Financial Report 2020-21	email
14/09/2021	LGANT - EM	LGANT representatives	email
15/09/2021	Clare Milikin	Draft Financial Report 2020-21 and invitation to attend council meeting	email

15/09/2021	NTEC	2021 Local Government Election - results.	email
15/09/2021	Resident	Request for support	email
15/09/2021	Valuations	August Wagait Reconciliation	email
15/09/2021	JLT insurance	Aus NT Council claims	email
15/09/2021	DCMC	Territory Covid Management Plan - Stage 3 National Plan	email
15/09/2021	LGANT - MN	Recycling Modernisation funding	email
15/09/2021	LGANT - TH	Elected Member Symposium registration	email
16/09/2021	DCMC - DLGRD	Advice of operational funding for 2021-22	email
16/09/2021	LGANT - JB	NT Strategic Water Plan update	email
16/09/2021	NT Tidy Towns	Nominations for 2021	email
16/09/2021	FRRR	Notice of successful grant for youth program	email
16/09/2021	Coomalie/Belyuen	Recycling Modernisation funding meeting	email

## 5.2. Outwards Correspondence

13/08/2021	DIPL	Maintenance of the Mandorah Jetty and Carpark	email
16/08/2021	Veolia - RB	Update on issues relating to damaged bins and guardrails	email
17/08/2021	Rate Payers	388 Rates notices	email
17/08/2021	Dog owners	108 Dog notices	email
23/08/2021	Cox Club, Shop	Darwin Destination Management Plan working committee meetings	email
24/08/2021	NTEC	Agreement for hire of premises - signed copy	email
3/09/2021	Cox Club, Shop	Greater Darwin Destination Management Plan meetings	email
7/09/2021	Power Water	Business Continuity Plan in response to COVID-19	email
10/09/2021	Volunteers NT	NT Volunteer Certificate of Appreciation - Jill Mumme	email
13/09/2021	Resident	Mandorah Jetty - Submission emailed to NTG by resident	email
13/09/2021	Volunteers NT	NT Volunteers Awards - Jill Mumme	email
13/09/2021	Councillors x5	Congratulations	email
14/09/2021	Clare Milikin	Draft Financial Report 2020-21 and invitation to attend council meeting	email
14/09/2021	Veolia - RB	Follow up bin issues and delivery	email
15/09/2021	Carers NT	Expression of Interest to host Carers Week event	email
15/09/2021	Resident	Request for support	email
15/09/2021	LGANT - MN	Recycling Modernisation funding	email
16/09/2021	DCMC-LGRD	Thank you for operational grant increase	email
16/09/2021	Coomalie/Belyuen	Recycling Modernisation funding meeting with DCMC/LGRD	email

### **Resolution No. 2021/**

**That Council receives and notes the Inwards and Outwards correspondence reports for the period since the August 2021 Council meeting be accepted.**

**Moved:**

**Seconded:**

**Vote:**

## 6. COUNCILLORS REPORTS

### 6.1 President's Report

To be added Monday 20 September.

**Resolution No. 2021/**

**That Council receives and notes President Neil White's report for the period 16 August to 17 September 2021.**

**Moved:**

**Seconded:**

**Vote:**

## 7. OFFICERS REPORTS

### 7.1. Chief Executive Officer's Report for the period 16 August to 17 September 2021

<b>Staff/HR</b>	<ul style="list-style-type: none"> <li>• Staff Leave RG - 0 ; PW - RDO x1, An Leave x3 ; RT - WC ongoing; FC - 0</li> <li>• Staff Toolbox meetings x4</li> <li>• Employee annual reviews and PDP completed for all staff</li> <li>• Policy Officer access and training for CouncilWise + Xero</li> <li>• WALGA+IR consultant assisting with staff issues + WC claim ongoing to Dec/21</li> </ul>
<b>WHS</b>	<p><u>COVID-19 Council Compliance</u></p> <ul style="list-style-type: none"> <li>• From 16-20 August, Council closed to the public as directed by CHO, council staff remained at work and continued service delivery of essential work contracts</li> <li>• Special cleaning of jetty handrails and bins was continued</li> <li>• All Council facilities have current COVID Operation Plans</li> </ul> <p><u>WHS Incidents</u></p> <ul style="list-style-type: none"> <li>• Incident x1 ; GZ truck damaged shed wall while collecting council goods</li> </ul>
<b>Meetings and Correspondence</b>	<p><u>Council Business</u></p> <ul style="list-style-type: none"> <li>• President x3 weekly catchups</li> <li>• Veolia current delivery issues and planning ; 16 Aug, 24 Aug, 14 Sep</li> <li>• NT WorkSafe/JLT/GIO insurance WC claims; 19 Aug, 23 Aug, 27 Aug, 10 Sep, 14 Sep</li> <li>• DLGRD (CMC) LG 2030 Cross Government Workshop ; 20 Aug, 23 Aug</li> <li>• DIPL MMF meeting follow up ; 23 Aug, 9 Sep</li> <li>• DLGRD (CMC) water tank acquittal/variation ; 24 Aug</li> <li>• LGANT Environment &amp; Waste Reference Group meeting ; 25 Aug</li> <li>• DIPL advice of planning assessment applications + meeting ; 27 Aug, 14 Sep</li> <li>• Tourism NT Darwin Destination Management Plan meetings ; 28 Aug, 3 Sep, 6 Sep</li> <li>• Encore Pilates, seniors' fitness sessions ; 30 Aug</li> <li>• Australia Day Council conference &amp; variations to grant funding ; 31 Aug</li> <li>• Territory Families Youth Program grant variation supported ; 1 Sep</li> <li>• LGANT CEOs regular monthly meeting ; cancelled</li> <li>• LGANT Elected Members Symposium briefing ; 2 Sep</li> <li>• DIPL Jetty maintenance contract follow up ; 3 Sep, 7 Sep, 9 Sep</li> <li>• Weeds Management Branch 2021-22 program meetings ; 3 Sep, 6 Sep</li> <li>• WSC Emergency Management Committee mtg, pre-cyclone preparations ; 8 Sep</li> <li>• LGANT Community Services Reference Group meeting ; 9 Sep</li> <li>• Territory Families Remote Sport Program reporting ; 10 Sep</li> <li>• NT Volunteer Awards nominations ; 10 Sep, 13 Sep</li> <li>• Carers NT Carers week events ; 10 Sep, 15 Sep</li> <li>• Waste &amp; Recycling Strategy dev discussions with consultant ; 13 Sep, 15 Sep</li> <li>• FRRR funding Wagait Youth program activities (\$6,000) successful ; 16 Sep</li> </ul> <p><u>Residents/Local Business</u></p> <ul style="list-style-type: none"> <li>• Resident vending machine arrangements ; 19 Aug</li> <li>• Cox Club &amp; Supermarket re Tourism NT meetings ; 28 Aug, 3 Sep</li> <li>• Cox Club AGM and grant application support ; 29 Aug</li> <li>• Resident bin issues ; 9 Sep</li> <li>• Makers &amp; Creators asset hire agreement for workshop &amp; markets ; 2 Sep</li> <li>• Family film night asset hire agreement ; 2 Sep</li> <li>• Residents request for support; 3 Sep, 15 Sep</li> </ul>

<p><b>Actions</b></p>	<p><u>Grants/Tenders Pending</u></p> <ul style="list-style-type: none"> <li>• Building Better Regions Fund (BBRF) – Estate Roads Re-sheeting (\$2.8M)</li> <li>• DIPL Assets Management tender for Mandorah Jetty 36 mths submitted 14 July and renegotiated 7 September (\$268,750)</li> </ul> <p><u>Current Procurement</u></p> <ul style="list-style-type: none"> <li>• DLGCD (CMC) PIF - Clop Park culverts, carparks &amp; green-waste track upgrades (\$125k) scope and timeline to be reviewed</li> <li>• DLGCD (CMC) Watertank - variation to purchase more tanks (\$4k)</li> <li>• LCRI phases 1,2 &amp; 3 - Signage, drainage &amp; verge remediation, pump track (\$100k)</li> <li>• DLGRD (CMC) WaRM - Strategic business plan for recycling/transfer station (\$25k)</li> <li>• DLGRD (CMC) WaRM - Asset renewal (\$50k)</li> </ul> <p><u>Administration / Reporting</u></p> <ul style="list-style-type: none"> <li>• Liaison with accountant &amp; auditors in preparation for EoFY financial reporting</li> <li>• Liaison with CouncilWise to troubleshoot rates and registration data entry</li> <li>• Liaison with DIPL Crown Lands Management and DENR regarding RUA</li> <li>• Liaison with NTEC for Local Government Election &amp; NTG Daly By-Election</li> <li>• Liaison with Larrakia Nation and Kenbi Rangers for Darwin Harbour Clean up event</li> <li>• Ongoing review of WSC policies and registers for LG Act 2019 alignment</li> <li>• Waste &amp; Recycling Strategy development</li> <li>• Youth Internship Program development</li> <li>• Promotion &amp; delivery of seniors' events in August &amp; September</li> <li>• Seniors' fitness session established 2 x weekly with Encore Pilates</li> <li>• Delivery of dog registration notices through CouncilWise</li> <li>• Rescheduled Territory Day fireworks promotion, preparation and delivery</li> <li>• Rescheduled seniors' events promotion, preparation and delivery x3</li> <li>• Preparation of agenda and minutes for WSC Meetings in September</li> <li>• Preparation of agenda and minutes for WSC Audit Committee Meetings</li> <li>• Preparation of Annual Report for 2020-21</li> <li>• Territory Families Remote Sport Program acquittal &amp; overdue reporting issues</li> <li>• Territory Families Youth Vibe grant variation arrangements</li> <li>• Planning for October school holiday events and activities</li> <li>• DIPL Blackspot funding acquittal</li> <li>• DLGRD (CMC) water tank acquittal/variation, and PIF progress report</li> <li>• Roads to Recovery (R2R) annual report</li> <li>• Local Road and Community Infrastructure (LCRI) annual report</li> <li>• Wagait Community Grants Fund acquittals for 2020-21 and planning for 2021-22</li> <li>• Building certification for permanent Hard Waste shelter</li> </ul> <p><u>Public Communications</u></p> <ul style="list-style-type: none"> <li>• Council e-newsletter (September)</li> <li>• Community Updates : Covid Lockdown updates x 2; Rescheduled Seniors events;</li> </ul> <p><u>Meetings and Events During the Period and Planned</u></p> <ul style="list-style-type: none"> <li>• Rescheduled Seniors Month events due to Covid lockdown; 27 Aug, 9 Sep, 17 Sep</li> <li>• Council Elections and Daly By-Election voting ; 28 Aug, 11 Sep</li> <li>• Rescheduled Territory Day fireworks ; 29 Aug</li> <li>• Makers &amp; Creators Market at Cox Club ; 3 Oct</li> <li>• LGANT Elected Members Symposium ; 5-6 Oct</li> <li>• Harbour Cleanup Day with Kenbi Rangers ; 13 Oct</li> <li>• LGANT AGM, GM and forum Alice Springs ; 4-5 Nov</li> </ul>
-----------------------	--



## 7.2. Works Managers Report for the period 16 August to 17 September 2021

<b>Staff/HR</b>	<ul style="list-style-type: none"> <li>• Leave - GZ (RDO x1); RR (PL x1, RDO x1, AnnL x5)</li> <li>• Ongoing work planning for casual staff</li> </ul>
<b>Meetings</b>	<ul style="list-style-type: none"> <li>• Staff Toolbox and planning x 3</li> <li>• TOPROC - Animal Management Reference Group ; 8 Sep</li> </ul>
<b>Actions</b>	<p><u>Power Water (contract works)</u></p> <ul style="list-style-type: none"> <li>• Bore Runs x 15</li> <li>• Water Samples x 10</li> <li>• Imaluk Spring compound maintenance</li> </ul> <p><u>Jetty Maintenance + COVID-19 (contract works for DIPL)</u></p> <ul style="list-style-type: none"> <li>• Jetty Wash x 16</li> <li>• Jetty Handrails and bins sanitised (COVID) x 74</li> <li>• Jetty Carpark verge maintenance (weed control)</li> <li>• Jetty landing re-secure with new brackets</li> <li>• Jetty landing de-barnacle</li> <li>• Boat ramp de-algae</li> </ul> <p><u>Waste Management</u></p> <ul style="list-style-type: none"> <li>• Green Waste push up x 6 + 1 burn</li> <li>• Council bins in, out &amp; cleaned weekly x 27</li> <li>• Hard Waste bins packing and changeover x 2</li> <li>• Completion of permanent Hard Waste shelter</li> <li>• Damaged bin audit &amp; data collection</li> </ul> <p><u>Animal Management</u></p> <ul style="list-style-type: none"> <li>• Planning for feral cat campaign</li> </ul> <p><u>Road &amp; Verge Maintenance</u></p> <ul style="list-style-type: none"> <li>• Continued verge mowing and weed control program throughout estate</li> <li>• Cox Drive causeway and crossover drain interim repairs</li> <li>• Remove two dead horses from Cox Peninsular Rd</li> <li>• Replaced Cox Dr /Baluria Rd street sign</li> <li>• Road audit digital documentation</li> </ul> <p><u>General Maintenance and Support</u></p> <ul style="list-style-type: none"> <li>• Cloppenburg Park irrigation monitoring daily/monthly reporting</li> <li>• Clear scrub &amp; rubbish from council easement on Erickson</li> </ul> <p><u>Repairs and Maintenance Plant/Vehicles</u></p> <ul style="list-style-type: none"> <li>• Maintenance and servicing for Works truck and ute</li> </ul>

Council Sports and Recreation Officer is on a period of extended workplace leave and any relevant information will be provided through the CEO.

**Resolution No. 2021/  
That Council receives and accepts the Officers Reports for the period 16 August 2021 to 17 September 2021.  
Moved:  
Seconded:  
Vote:**

## 8. ACTION SHEET for the period 16 August to 17 September 2021

Item	Res No	Resolution	Meeting Date	Status
1		Water Compound Masterplan	14/05/2021	CEO met with Danny Browne, PW Safety Officers and Civil Engineers on 7 and 12 May to discuss site upgrades and options for public and visitor access. A master plan will be drawn up to include: safer traffic access/egress, boundary bollards and fencing, spoon drains and road resurfacing, concrete pad for commercial standpipe, and increased flow rate to and capacity of holding tanks. Reticulation was also discussed and provision for this transition will be made in the planning documents.
			10/06/2021	PW Civil engineers have been on site measuring for upgrades.
2	2020/101 2020/113	Local Area Planning, Environment and Climate Change	21/07/2020	Council noted submission from Kevin Hoult regarding maintenance of RUA beach access and requested follow up with Crown Land to consider options for further works in RUA.
			18/08/2020	Council noted information provided in the Climate Change Risk Assessment and Adaption Planning Report and requested a briefing and action plan proposal be presented at the September meeting.
			9/09/2020	Shire President and CEO met with Crown Lands Estate representatives on 5 August to discuss beach access on RUA's at Baluria, Erickson, WTR and Delissa.
			15/10/2020	Refer Agenda Items 10.5 and 10.6 : Climate Change Action Plan and Grant Application to NT CMC NT Risk Reduction Program <ul style="list-style-type: none"> <li>• CEO and VP Dyer met with DIPL Planning Directors on 24 September to discuss process for Local Area Planning and related issues.</li> <li>• Further emails with photos have been sent to the Crown Land Office with request for intervention such as a boundary survey of beachfront properties. Nil response to date.</li> <li>• Grant Application to NT CMC NT Risk Reduction Program unsuccessful.</li> </ul>
			15/01/2021	Next steps: Seek quotes for road remediation, surveying and signage to support funding applications.
			12/02/2021	On 3 February Council closed the Erickson Beach vehicular access and removed exposed concrete footings in the interest of public safety, on receiving approval from Crown Land Management DIPL. Crown Land Manager has also requested that Council prepare a map/drawing of where to place/replace steel bollards on the beach access points where the RUA is being damaged.
			12/03/2021	Map for steel bollards prepared and sent to Crown Land Manager.
			20/04/2021	Council public messaging campaign regarding use of vehicles in RUA commenced.

			14/05/2021	Grant application submitted to the 2021-22 NT Risk Reduction Fund for review of the 2010 LGANT Report and Climate Change Adaptation Action Plan.
			10/06/2021	CEO met with NTRRF Panel Chair on 10/06/21. Outcome advice is anticipated in July. CEO met with Kevin Hoult and discussed action to date and he agreed that an overall plan for the beach access development and RUA management was required. He has offered to provide further drawings if needed.
			20/07/2021	NTRRF submission was again unsuccessful however NTES have been advised to work with us to create an LEP. CEO to follow up meeting with NTES and Emergency Management Committee meeting in September. CEO met with Department Environment, Parks and Water Security (DEPWS) regarding RUA and a proposal for Council to assume responsibility has been suggested. New locks put onto Erickson Beach RUA access. Further meeting dates TBA.
			13/08/2021	Requests from Several requests from residents received to open the Erickson Beach vehicular access for sailing in July/August. Significant quad damage to dunes west of Imaluk reported after both long weekends. RUA access gate found open/unhinged (vandalised) and has been repaired with new chain and padlock. CEO to work with President on approach and discuss with CLE & DEPWS after elections.
3	2020/140	Waste Management Strategy and Fees Modelling	15/09/2020	Council noted CEO presented a fee model for user-pays community waste management, following resident request to consider reducing fees for unoccupied properties. Council requested CEO to review and prepare a fee model for Council to consider prior to the 2021-22 FY that allows unoccupied properties to still access the hard waste and green waste compounds; and prepare a 'Where Does Your Waste Levy Go' info-sheet similar to the rates snapshot provided with the 2020-21 rates notice.
			15/01/2021	CEO has met with Veolia on to discuss consistent damage to bins as reported by residents. An offer to supply 240 litre bins at cost has been made for consideration by Council. A waste management and recycling strategy is underway which will include options for cost-sharing with Belyuen ACC.
			12/02/2021	CEO met with Veolia on 11 February to further discuss research into replacement bins issue and solutions for improved recycling. Attempts to meet with Belyuen have not eventuated.
			12/03/2021	Refer Agenda Item 10.2 - Draft Waste Management Strategy
			20/04/2021	Refer Agenda Item 10.3 - Community Meeting Forward Planning Discussion Paper presented at the Community Meeting on 24 April and available on website for comment and feedback until Friday 7 May. Additional funding in 2021-22 proposed by DLGCD to facilitate strategic waste initiatives that align with the national waste strategy.

			14/05/2021	Refer Agenda Item 10.3 - Proposed Fees and Charges for 2021-22 Council requested CEO to publish for community feedback and bring back to next meeting.
			10/06/2021	Refer Agenda Item 10.1 - Proposed Fees and Charges for 2021-22. Council resolved to not adopt new modelling this year and be reviewed again in 2022 budget considerations.
			20/07/2021	CEO to hold final consultation on strategies for 2021-22 waste management & recycling with operational staff on Tues 27 July. A progress update will be provided to council at October meeting.
			16/08/2021	Procurement for consultant to develop long term waste management and recycling business case commences with stakeholders in late September. Final strategy document available Jan 2022 for discussion as tri-partite project with NTG, Aus Gov and Councils.
4		Wagait Health Service and Clinic	15/09/2020	Council requested CEO to confirm opening hours for Wagait Clinic and seek potential opportunities for alternative regular service provider.
			15/10/2020	Meeting Top End Health Regional Manager to confirm current outreach service arrangements for the immediate future with Belyuen Health and this has been communicated to the WB community through the newsletter and notices at the WB Supermarket. Another meeting is arranged for 19 November to discuss increases and capacity for arrangements in the future.
			15/01/2021	Meeting 19 November with Top End Health RM, Belyuen Health Services staff, Council members and WB residents. Top End Health RM advised that Belyuen cannot provide additional services to WB and the outreach arrangements stand. Approach to alternative providers will be made in Feb. A flyer has been received from Top End Health for printing and distribution.
			12/02/2021	CEO has secured solution for 'Community Wifi' internet provision with NBN to support tele-health arrangements with local patients.
			12/03/2021	NT Breastscreen will be providing services to the community on 27 & 28 April.
			20/04/2021	NBN satellite 'Community Wifi' network was installed at the Community/Health Centre on 15 April, connection pending (an approach to independent medical service providers can be made on activation). Local Aged Care client & WB resident raised concerns with 1B COVID vaccine rollout, to be raised at Community meeting 24 April as awareness for overarching health issue.
			14/05/2021	Community Wifi network is operational, Belyuen Health Service has been informed.
			10/06/2021	Council letter to new CEO NT Health from Council requesting a meeting to discuss local issues. EoI call out for nominees to new Regional Community Engagement Group.

			<b>16/09/2021</b>	Propose to convene meeting with Aged Care to discuss & develop new approach for using health centre as a community care meeting place with medical facilities, in line with new NTG Seniors Strategy and WB increasing aged population. Carers NT event scheduled for 13 October 2021.
--	--	--	-------------------	--

**Resolution No. 2021/  
That Council receives and notes the Action Sheet for the period 16 August to 17  
September 2021  
Moved:  
Seconded:  
Vote:**

## 9. FINANCIAL REPORTS

### 9.1. August 2021 Reports Attached

- Accrual Income and Expenditure Report for August 2021
- Balance Sheet including Financial Report and Notes for August 2021
- Special Purpose Grants Report for August 2021

### 9.2. Supplier Payment History

Date	Supplier	Particulars	NT Supplier	Interstate
<b>CHEQUE ACCOUNT</b>				
3/08/2021	Payment: Power Water	Water card	\$41.03	
3/08/2021	Payment: Optus	Phones		\$257.90
5/08/2021	Payment: Jacana Energy	Electricity	\$1,398.70	
6/08/2021	Payment: Fleetcare	Car lease		\$1,427.12
18/08/2021	Payment: EASA	EAP Counselling	\$201.80	
18/08/2021	Payment: Pamela Wanrooy Exp Claim	Catering Seniors event	\$57.10	
18/08/2021	Payment: Nexia Edwards Marshall NT	Audit instalment	\$3,300.00	
18/08/2021	Payment: MJ Electrical	R&M sports ground	\$240.00	
18/08/2021	Payment: Wagait Beach Supermarket	various, fuel, milk etc	\$256.21	
18/08/2021	Payment: Central Business Equipment	Photocopier usage	\$121.29	
18/08/2021	Payment: Pamela Wanrooy Exp Claim	Seniors event food	\$8.45	
18/08/2021	Payment: Wagait Beach Supermarket	various, fuel, milk etc	\$154.42	
18/08/2021	Payment: EASA	EAP Counselling	\$201.80	
19/08/2021	Payment: Ian Manahan	Water to CEO house	\$150.00	
19/08/2021	Payment: Ian Manahan	Water to sports ground	\$150.00	
19/08/2021	Payment: JLT Pty Ltd	Insurance - Councillors liability	\$5,868.33	
26/08/2021	Central Business Equipment	Copy charges	\$174.41	
30/08/2021	Payment: JLT Pty Ltd Pty Ltd	Insurance - discretionary trust	\$2,750.58	
30/08/2021	Payment: JLT Pty Ltd Pty Ltd	Insurance - discretionary trust	\$23,440.01	
30/08/2021	Payment: Optus	Phones	\$256.55	
30/08/2021	Payment: Ian Manahan	Water to CEO house	\$150.00	
30/08/2021	Payment: Power Water	Water card	\$92.82	
30/08/2021	Payment: Barry Demasson	Construct waste shelter	\$6,920.00	
30/08/2021	Payment: Michele Hughes	August Accounting	\$616.00	
30/08/2021	Payment: MJ Electrical	Service Air cons	\$1,050.00	
30/08/2021	Payment: Colleen Fergusson Exp Claim	Catering Seniors event	\$68.57	
30/08/2021	Payment: Colleen Fergusson	Catering Seniors event	\$1,500.00	
30/08/2021	Payment: Veolia	Waste removal & bins	\$5,751.34	
<b>CREDIT CARD ACCOUNT</b>				
2/08/2021	Xero	Software subscription		\$92.00
2/08/2021	NT News	Shire Plan	\$438.00	
2/08/2021	Valspar	Paint for council grounds	\$104.72	
2/08/2021	Bunnings	Claening products	\$25.00	
4/08/2021	NT Police, Fire & Emergency Services	National police check Fiona	\$74.00	
5/08/2021	Hotel Darwin	CEO meeting	\$36.00	
5/08/2021	City of Darwin	Parking	\$20.00	
9/08/2021	Microsoft	Software subscription		\$83.49
9/08/2021	Microsoft	Software subscription		\$106.80
9/08/2021	Bunnings	paint for hard waste	\$99.70	
9/08/2021	Wash N Go	CEO car wash	\$13.40	
11/08/2021	Cabcharge	Taxi for Pam voting training	\$10.61	
17/08/2021	Adobe Systems Incorporated	Software subscription		\$29.99
27/08/2021	Bunnings	Solar lights for seniors & grounds	\$185.00	
27/08/2021	Outback Batteries	truck repairs	\$293.40	
27/08/2021	Bunnings	padlocks, sprayer, cutting discs	\$84.11	

### 9.3. Councillor Allowances

The total payment to Councillors from 1 August 2020 to 31 August 2021 is \$356.98

**Resolution No. 2021/.....**  
**That Council receives and accepts the Financial Reports for the month of August 2021.**  
**Moved:**  
**Seconded:**  
**Vote:**

## 10. AGENDA ITEMS

### 10.1. Draft Financial Report for 2020-2021

The draft Financial Report for the year ending 30 June 2021 has been provided by the Auditors, Nexia Marshall. Council staff have worked closely with the auditor and accountant to manage data input however there are still adjustments to make, as noted by the CEO.

The draft Report has been provided to the Audit Committee and will be tabled at the meeting scheduled for 12 October. The final Report will be presented back to council by the Audit Committee Chair at the ordinary meeting on 19 October and is due to the Minister by 15 November.

**Resolution No. 2021/**  
**That the Council note the draft Financial Report for the year ended 30 June 2021, and the comments from the CEO regarding adjustments prior to being received by the Audit Committee and finalised for the October meeting of Council.**  
**Moved:**  
**Seconded:**  
**Vote:**

### 10.2. Draft Annual Report for 2020-2021

Pursuant to Part 14.1 of the Local Government Act 2019 (the Act), Council must, on or before 15 November in each year, report to the Minister on its work during the financial year ending on the preceding 30 June. The attached Report outlines Council's performance against the 2020-2021 Wagait Shire Plan objectives and performance indicators. Images documenting Council's activities are currently being compiled and will be inserted to illustrate Council's programs and service provision during the reporting period.

**Resolution No. 2021/**  
**That the Council note the draft Annual Report will be published for community comment before being brought back to council at the October meeting.**  
**Moved:**  
**Seconded:**  
**Vote:**

### **10.3. P46 Council Verge Management Policy and Permit Application**

P46 Council Verge Management Policy and the associated Permit Application was tabled at the August meeting of Council, with Council resolving to include a grandfather clause and refer back to the Audit Committee for further comment.

The policy has been revised to include a grandfather clause however the Audit Committee declined to consult out of session. The policy will be reviewed again by the Committee at their October meeting and returned to Council in October.

### **10.4. Request for Contribution**

Council has received a request for financial assistance to support two local youth who have been selected to represent the NT in the U/14 NT Rugby team. Tomasi Eaton and Jack Zikan will attend the championships in Toowoomba from 21-23 September at a cost of \$1750 for each player.

Council policy P49 Community Support and In-kind Assistance allows for requests from community groups at the discretion of the CEO, however this request does not comply with the policy and is therefore referred to council for consideration and determination.

**Resolution No. 2021/**

**That Council note the request and resolve to assist/not assist with the request supporting local youth selected to represent NT, for the amount of \$250 each.**

**Moved:**

**Seconded:**

**Vote:**

## **11. QUESTIONS FROM MEMBERS WITH OR WITHOUT NOTICE**

## **12. QUESTIONS FROM THE PUBLIC WITH NOTICE**

## **13. PETITIONS/DEPUTATIONS**

## **14. UPCOMING EVENTS**

### **14.1. LGANT Elected Member Symposium, 5-6 October 2021**

LGANT is hosting an Elected Members Symposium on 5/6 October 2021 in Darwin for newly elected and more experienced Council Members. Held over two days the symposium includes information sessions on a range of topics relevant to new and existing elected members.

### **14.2. Darwin Harbour Clean Up, 13 October 2021**

Larrakia Nation are again coordinating the local annual event with Kenbi Rangers and have invited Wagait and Belyuen Councils to participate and contribute. The event is local



community engagement opportunity to increase public awareness in environmental health and coast-care as well as foster relationships with other local agencies. Wagait Shire Council will provide in-kind assistance through promoting the activity and staff resources as well as a financial contribution to manage transport of the waste collection back to Shoal Bay.

#### **14.3. LGANT AGM, GM and Conference, 4-5 November 2021**

LGANT is holding the 2021 AGM and conference in Alice Springs.

#### **15. LATE ITEMS AND GENERAL BUSINESS**

#### **16. IN-CAMERA ITEMS**

**Resolution No. 2021/.....**

**That Council close the meeting to the general public in accordance with section 99(2) of the Local Government Act to enable Council to discuss in a Confidential Session an item described under Local Government (General) regulation Division 2;**

- a) information about the personal circumstances of a residence or rate payer;
- b) information that would, if publicly disclosed, be likely to: (iv) prejudice the interests of the council or some other person;
- c) information provided to the Council on condition it be kept confidential.

**Moved:**

**Seconded:**

**Vote:**

At ..... pm Council closed the meeting to the general public.

**Resolution No. 2021/.....**

**That Council re-open the meeting to the general public in accordance with section 99(1) of the Local Government Act.**

**Moved:**

**Seconded:**

**Vote:**

At ..... pm Council opened the meeting to the general public.

#### **17. DATE OF NEXT MEETING**

The next Council Meeting is to be held on 19 October 2021 Council Chambers, 142 Wagait Tower Road, Wagait Beach NT 0822.

#### **18. CLOSE OF MEETING**

The Chair declared the meeting closed at ..... pm.



*Wagait Shire Council*

**ANNUAL REPORT**

**2020-2021**

## Table of Contents

Contact Details .....	2
Introduction.....	3
Our Vision .....	3
Our Mission .....	3
President’s Message.....	4
Chief Executive Officer’s Report.....	5
Council Governance .....	5
Council Staff Team.....	5
Council Finance.....	6
Roads & Verges .....	6
Waste Management.....	7
Community Engagement.....	7
Acknowledgement.....	8
Our Community.....	9
Our Councillors.....	10
Our Council Committees .....	11
Audit Committee .....	11
Emergency Management Committee .....	11
Our Organisational Structure .....	12
Performance Against Objectives in Shire Plan .....	13
1 Local Infrastructure .....	13
2 Local Environment Health .....	14
3 Local Civic Services.....	15
4 Community Engagement in Local Government .....	16
5 Commercial Services .....	17
6 Agency Services .....	18
7 Other community services .....	18
8 Council Administration.....	19
Audited Financial Report Year Ended 30 June 2021 .....	23

## Contact Details

Postal address: PMB 10, Darwin NT 0801

Website: [www.wagait.nt.gov.au](http://www.wagait.nt.gov.au)

Shire Council CEO: Renita Glencross

Email: [ceo@wagait.nt.gov.au](mailto:ceo@wagait.nt.gov.au)

Telephone: 08 8978 5185

Mobile: 0413 877 156

## Introduction

Wagait Shire Council is pleased to present its Annual Report for the 2020-2021 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 2020-2021.

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 (*the 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, 2020-2021. Council's audited financial statements for the year ending 30 June 2021 form an essential element of this report.

## Our Vision

The vision of the Wagait Shire Council is to sustain and nurture the lifestyle of residents and visitors. This will be achieved through sustainable improvements to economic, cultural and environmental opportunities that lead to creating an involved and supportive community, promoting investment, ensuring accessibility and encouraging respect for our natural assets.

## Our Mission

Delivering improved social, economic, environmental and cultural life of residents in the Wagait Shire Council area through emphasis on an involved community, in alternate energy, maintaining and developing our infrastructure, providing core services, promoting investment, ensuring accessibility and capitalising on our natural advantages with an emphasis on long term stability and sustainability.

[photo]

# President's Message

**Neil White**  
**President, August 2021**  
**Wagait Shire Council**

[photo]

DRAFT

# Chief Executive Officer's Report

The 2020-21 financial year has again been one of many challenges and changes for Wagait Shire Council living in the face of a new Covid-reality with significantly increased population and visitation to our beautiful (and not so secret anymore) part of the planet.

Throughout the year, the ongoing Covid-led restrictions continued to disrupt Council activities and projects and test our quiet community lifestyle; yet we grew in strength, capacity and resilience adapting to our new normal and remained safe and without incident. Encouragingly, government infrastructure stimulus funding has continued to flow and we look forward to achieving more through these grants into 2021-22.

The highlights for the year include many achievements against both our immediate and long-term strategic goals, including:

- Stronger governance and more confident leadership, through legislative compliance, administrative order, and financial accountability.
- Improved transparency and community engagement through regular communications to the community in newsletters, discussion forums and documents available on the new website.
- Strategic council infrastructure maintenance and planning for roads and verges, waste management, coast-care responsibilities, and recreational amenities.
- Increased income through contracts and grants, providing both security and opportunity to establish new projects and programs.
- Enhanced community participation and well-being through more public events and celebrations.

## Council Governance

In 2020-21 Council completed the actions listed in the 2018 council Compliance Review and recommendation report which included improvements to ensure our governance and risk exposure met legislative requirements. This strengthened our policies in preparation for implementation of the Local Government Act (2019) on 1 July 2021 and will further work towards this will continue throughout 2021-22.

Much of 2020-21 saw council working closely with Department of Chief Minister and Cabinet, Local Government and Regional Development to develop strategic and tangible tools for more robust local decision-making. Another significant body of work will be undertaken by Council throughout 2021-22 to meet new regulatory and guideline statutory requirements, including a review of all council policies, registers and procedures, to comply with *the Act*. In June 2021, Council commenced recruitment for a dedicated Policy Officer, to assist with the anticipated workload.

During 2020-21 council also reviewed workplace HR and WHS manuals and commenced documenting administrative processes and procedures with a view to establishing a full suite of these records by December 2021.

## Council Staff Team

2020-21 saw no significant changes to the staffing structure of Council however recruitment for a Policy Officer to meet new governance requirements commenced in June 2021. This will further increase our capacity and improve the integrity of our daily business and overall approach.

The Council staff team have shown commitment to attending regular meetings and undertaking training as required for strengthening the general safety of our workplace environment. Their dedication to both council and community and will continue to improve efficiencies and service delivery going forward. Continued investment to improving the overall workplace culture of council will ensure accountability, and strengthen our capacity to meet the future responsibilities of a growing community.

## Council Finance

At the beginning of 2020-21 council had commenced transferring its record-keeping processes and operations to CouncilWise, an innovative system which, when integrated with Xero cloud-based accounting, is able to generate all councils regulatory documents and consolidate council's financial accounts, banking and reporting.

In 2020-21 Council's income was \$860,359. Council increased rates from \$596.90 to \$596.90 per annum and the waste management charge also increased by 3.1% per allotment, bringing revenue of \$352,817. Council received operational grants of \$301,115 and generated contract income of \$144,222. The Council's financial position for the Financial Year ending 30 June 2021 saw an operating surplus of \$150,945 (including depreciation expense of \$150,806). Council's equity reduced by \$ to \$ at the end of 2021 due to an infrastructure revaluation loss, however cash available at the end of the financial year was \$1,536,103.

Funds totaling \$ for new projects consistent with Council's Shire Plan and long-term Strategic Plan were received in 2020-21. Project funds of \$297,966 were carried forward, including grants for stimulus funds and road upgrades received in late June 2020, and grants from previous projects with timeline variation approvals. A further \$2.8 M in funding submissions was requested for major infrastructure projects in 2021-22.

<b>Project</b>	<b>Value</b>	<b>Current Status</b>
Australia Day	2,000	Completed and acquitted in 2020-21
NTG Water tank (2018-19)	7,607	Partially completed and c/f to 2021-22
NTG Dog Pound (2018-19)	30,537	Completed and acquitted in 2020-21
NTG Electronic Records System (2018-19)	34,889	Completed and acquitted in 2020-21
NTG Local Government Stimulus Funds	100,000	Completed and acquitted in 2020-21
Blackspot Road Funds (Guardrails)	140,000	Partially completed and c/f to 2021-22
Local Community Roads and Infrastructure P1	25,116	Partially completed and c/f to 2021-22
Local Community Roads and Infrastructure P2	25,116	Partially completed and c/f to 2021-22
Roads 2 Recovery (Cox Dr floodway)	125,000	Carried forward to 2020-21
Seniors Month Grant	2,000	Completed and acquitted in 2020-21
Youth Vibe Holiday Program, QRS Grants	4,000	Completed and acquitted in 2020-21

## Roads & Verges

Extensive drainage remediation was undertaken throughout the estate during the reporting period and will continue into 2021-22. Total expenditure in relation to road maintenance and repairs was approximately \$26,973 for the 2020-21 financial year. As a result of the drainage remediation, further work has been identified for property crossovers and culverts on Sasche Street and Forsyth Road, which will also be undertaken in 2021-22.

Roads to Recovery (R2R) funding for Cox Drive floodway resurfacing received in Q1 of 2020-21 will be carried forward and works will be undertaken as a priority in Q2 of 2021-22.

Council received \$140,000 of Blackspot Road Funds for installation of guardrails at key locations, which was mostly completed in June 2021 and carried over to Q1 of 2021-22.

NTG Priority Infrastructure Funding (PIF) for development of the Green-waste track, culverts and carparking at Cloppenburg Park was received in Q4 of 2020-21 and will be delivered in Q2 of 2021-22.

Throughout 2020-21 council considered policies associated with road-verge management and crossovers, with a view to consolidating all aspects of road-verge management under one policy. An audit of all verge infrastructure commenced in Q4 of 2020-21 and

### **Waste Management**

Household waste continues to be collected locally and transported to the Shoal Bay Waste Management Facility for disposal. In Q4 of 2021, a review of the waste charges and options for increased recycling services and a tiered waste charges structure was shared with the community for feedback. Respondents generally supported a tiered charges structure which would reduce costs to undeveloped blocks, however as the responding percentage was low, Council resolved to seek further responses in 2021-22 and review the options again prior to budget development for 2022-23.

The Hard-waste facility was well used by the community during 2020-21 with a total of 342 site visits and 22.3 tonnes of waste from local properties disposed of. **Hard-waste terms and conditions were reviewed during the reporting period and** as much as possible, hard waste is now upcycled or recycled and then separated for transport to Shoal Bay. Further recycling of cardboard, glass and plastics will commence in 2021-22.

A pre-cyclone kerbside collection was also provided by council in early October 2020, with an additional 7.71 tonnes of waste collected and transferred to Shoal Bay. This usually coincides with the annual Darwin Harbour Clean up coordinated by Larrakia Nation, and council participate and contribute in-kind to this activity by providing staff to assist and access to hook-bins for waste transport.

The Green-waste facility on the eastern side of the sportsground at Cloppenburg Park is being well used and funding was secured to rebuild the access track which will be completed in Q2 of 2021-22. Residents are able to dispose of green-waste at the facility and as there is no local appetite for woodchips, the waste is regularly pushed up and burned with the assistance of the Cox Peninsula Volunteer Bushfire Brigade (CPVBB).

### **Community Engagement**

The table below highlights council efforts to increase community engagement in activities during the reporting period and attendance trends indicate that traditional methods of community consultations such as meetings and forums may be declining in favour of more regular events and communications through social media, newsletters and the website as an information resource.

Activities coordinated by local groups such as Wagait Arts Group, Runners & Walkers, and newcomers Makers & Creators, received in-kind support such as printing, facility hire, and administration assistance from council.



<b>Council-led Community Activities</b>	<b>Cost</b>	<b>Engagements</b>
Celebrating volunteers and 25 years of local decision-making	\$ 3000	200
Darwin Harbour Cleanup 2020	\$ 600	13
Seniors' month activities and workshops 2020	\$ 2000	120
Community Consultation Forums	\$ 500	50
Communications, newsletters and updates (46)	\$ 10,000	6023
Community Grant Fund projects and events	\$ 5000	1360
ANZAC Day 2021	\$ 1000	250
Australia Day 2021	\$ 2000	180
Citizenship ceremonies 2021	\$ 1000	150
TOTAL	\$ 25,100	8346

During 2020-21 Council also launched the inaugural Community Grants Fund, with resources redirected from NTG stimulus grants. The grants supported local community groups and individuals to deliver projects, programs and events that encouraged community participation and well-being. The success of this new initiative has ensured a budget for its continuation in 2021-22.

<b>Community Group</b>	<b>Activity</b>	<b>Amount</b>	<b>Attendances</b>
Family Movie nights	Purchase of sound system	\$ 540	600+
Runners & Walkers	Health/nutrition forum & local event	\$ 1000	20+
Makers & Creators	Materials storage and PR for workshops	\$ 834	20+
Wagait Arts Group	Festival, markets and exhibition	\$ 1000	450+
Individual	Tai Chi sessions weekly over 6 months	\$ 1000	250+
Individual	Mosaic picnic table project	\$ 600	20+
TOTAL		\$ 5000	1360+

### **Acknowledgement**

I would like to thank all Councillors for their support and guidance through the year, as well as the staff for their hard work and dedication to Council and community. That they are able to operate effectively within resource constraints demonstrates an exceptional level of professionalism and adaptability.










And most importantly, I am so very grateful for the dedicated and professional altruism of many residents and volunteers who have ensured that the community is safe, the gardens are watered, the kids enjoy regular movie-nights, and the business of serving the community continues unaffected during this time of great change.

**Renita Glencross**  
**Chief Executive Officer**

[photos]

# Our Community

## Wagait (S) ( ) (74560)

		Year	Wagait (S)	Australia
 <b>Population &amp; People</b>	Estimated Resident Population - persons (no.)	2018	508	24,992,860
	Working Age Population (aged 15-64 years) (%)	2018	65.4	65.5
 <b>Aboriginal &amp; Torres Strait Islander Peoples</b>	Estimated Resident Aboriginal and Torres Strait Islander Population - persons (no.)		No Data Available	798,365
	Speaks an Aboriginal or Torres Strait Islander language at home (%)		No Data Available	10.3
 <b>Economy &amp; Industry</b>	Total number of businesses (no.)	2019	35	2,375,753
	Main employing industry:			
 <b>Income</b>	Median equivalised total household income (weekly) (\$)	2016	1,010	877
	Median total income (excl. Government pensions and allowance) (\$)	2017	61,366	48,360
 <b>Education &amp; Employment</b>	Proportion completed Year 12 or equivalent - total population aged 15 years and over (%)	2016	46.7	51.9
	Unemployment rate (%)	2016	7.7	6.9
 <b>Health &amp; Disability</b>	Persons who have need for assistance with core activities (%)	2016	4.5	5.1
 <b>Family &amp; Community</b>	Average household size (no. of persons)	2016	2.2	2.6
	Average monthly household rental payment (\$)	2016	1,010	1,524
	Average monthly household mortgage payment (\$)	2016	1,883	1,958
 <b>Persons Born Overseas</b>	Total Population (no.)	2016	82	6,149,388
	Proficient in English (%)	2016	92.7	88.7
 <b>Land &amp; Environment</b>	Land area (ha)	2018	563.8	768,812,631.9
	Small-scale solar panel system installations (no.)	2018	9	2,039,894

## Our Councillors

The Wagait Shire Council consists of 5 elected members. Elected Members are elected through local government elections, by elections or may be co-opted.

Pursuant to Section 71(3) of the *Local Government Act 2008*, Council resolved for the 2020-21 Elected Member allowances to be 14% of the base allowance set for a Category 4 council by the Minister under Ministerial Guideline 2, being a total of \$6932.26 for the year. A professional development allowance of \$500 was set for each member.

Four of five Elected Members nominated to donate their allowances back to Council, consistent with the provisions of *the Guideline*.

There were no changes to elected members during the 2020-21 Financial year. As at 30 June 2021, members of Council were (left to right):

*Cr Graham Drake, Cr Michael Vaughan, President Neil White, Vice-President Tom Dyer, Cr Peter Clee.*



Councillor Attendance at Ordinary Meetings of Council in 2020-21 (from total of 11 Meetings held).

- President Neil White - 10
- Vice President Tom Dyer - 11
- Councillor Graham Drake - 5
- Councillor Michael Vaughan - 11
- Councillor Peter Clee - 8

## Our Council Committees

### 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. Key activities during the reporting period included:

- Review of policies relating to governance, operations, financial and human resource management matters
- Review of the Draft Annual Shire Plan and Budget
- Annual review of the audited financial statements

In 2020-21 the Audit Committee comprised five members: Chair Claire Milikins, community representatives Barry Bamford and Maureen Newman, and Councillors Neil White and Graham Drake. Barry Bamford resigned in June 2020 and in May 2021, Council adopted a resolution to induct Shelley Hewitt to the committee as his replacement.

The Audit Committee met on five occasions in the 2020-21 Financial Year.

- 08 September 2020
- 10 November 2020
- 09 February 2021
- 11 May 2021
- 22 June 2021

### Emergency Management Committee

The Emergency Management Committee was reconvened in 2020, responding to the National Emergency declared by the Chief Medical Officer due to the Covid-global pandemic.

In 2020-21 the Audit Committee comprised five members: NTES representative Jason Murphy; community representatives Chris Tyzack, Kim Dye and Chris Chaplin; and Councillor Neil White. Additional members specifically included for Covid-related measures included Cathy Winsley (CEO Belyuen), Belyuen Health Services Manager Nick Barclay and Kelly Murphy (Belyuen Aged Care). Representatives from the Cox Peninsula Volunteer BushFire Brigade (CPVBB) also participated in meetings as appropriate to contribute relevant seasonal information.

During the year, the Committee reviewed the local emergency arrangements for viral-pandemic, flood, fire and cyclone. The Committee also met with Top End Health to establish arrangements for staff to operate the clinic on a regular basis as well as providing services for emergency response and recovery.

The Emergency Management Committee met regularly between 1 July 2020 and 30 June 2021.

- 29 October 2020
- 03 March 2021
- 14 December 2020
- 02 June 2021

## Our Organisational Structure

The staff structure established in 2020-21 supports ongoing flexible workplace arrangements under the Local Government Industry Award 2020. Further updates to the Award were received regarding casual employment and additional measures for Covid related leave and stand-down arrangements.

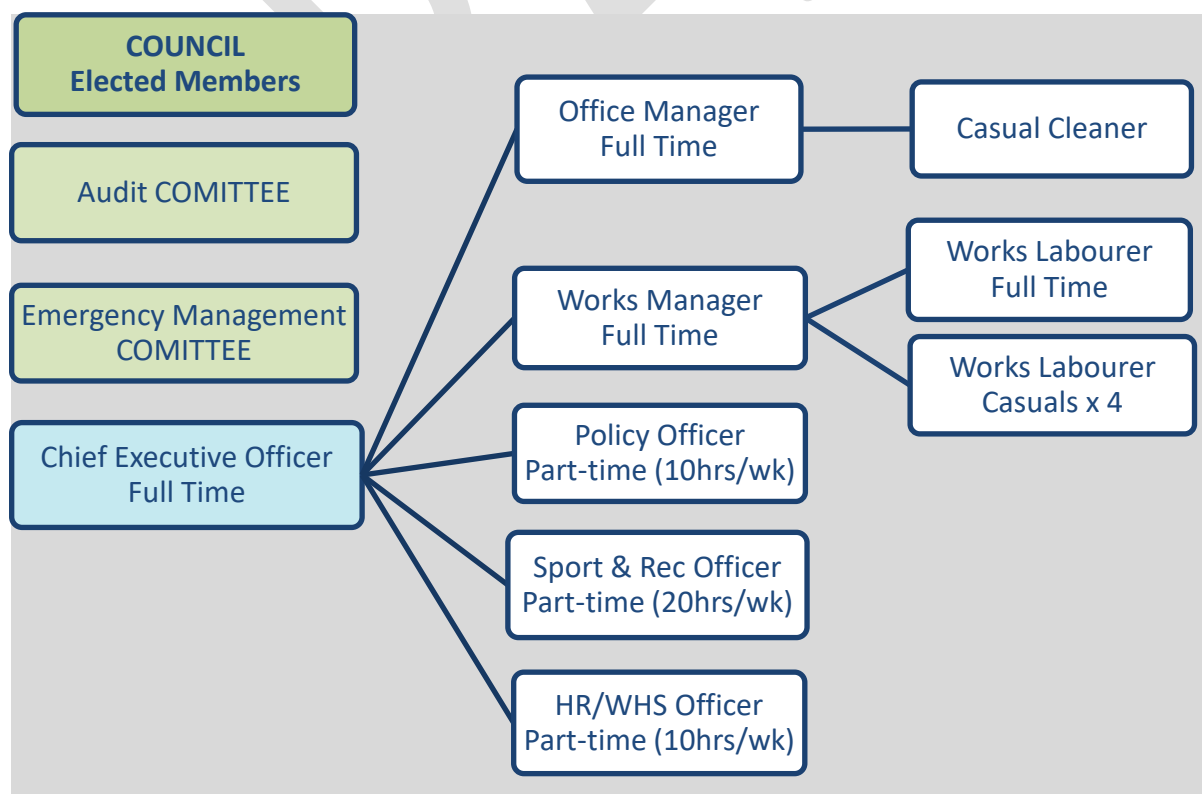
During 2020-21, Council employed a CEO fulltime to manage the business of council and four permanent staff to support the CEO in the daily delivery of council operations. Recruitment for an additional short-term part-time staff member commenced in June 2021.

The employment of casual staff has been critical to servicing commercial contracts held by Council, and transitions to permanent placement of casuals was considered. Due to casual employment being related to specific council contracts, council found that the work was not consistent and therefore transmissions to permanent employment were not offered.

Dedicated funding for the permanent part-time Sports and Recreation Officer supports 14 hours/week contact-time, with an additional 6 hours for the Sports and Recreation program planning and coordination funded by Council rates. Resources for special activities and school holiday programs are also delivered by the Council Sports and Recreation Program, with additional funds provided by one-off project grants for each activity.

Additional administrative support of 10 hours per week to provide assistance to the CEO in Work Health Safety (WHS) and HR matters was reviewed in 2020-21 as the requirements for Council business have increased significantly with implementation of the new Local Government Act 2019, and Regulations and Guidelines in 2021.

Further consideration will be given in 2021-22 to developing capacity within our organisational structure to meet the future needs of Council.



# Shire Report Card

## 1. Local Infrastructure

<b>1.1 Maintenance and Upgrade of Parks, Reserves and Open Space</b>	
<b>Objective:</b> Develop and maintain Council's parks, gardens and open space facilities.	
<b>Performance Objectives</b> <ul style="list-style-type: none"> <li>• Regular mowing &amp; snipping</li> <li>• Weed control</li> <li>• Waste management</li> <li>• Planning for new facilities</li> <li>• Irrigation monitoring and bore maintenance</li> </ul>	<b>Achievements</b> <ul style="list-style-type: none"> <li>✓ Less than six complaints per year</li> <li>✓ Regular mowing, weed control and rubbish collected; daily, weekly and seasonal actions</li> <li>✓ Operational costs met within budget</li> <li>✓ Masterplan for Cloppenburg Park facilities considered</li> <li>✓ Monthly reporting to the water controller</li> </ul>
<b>1.2 Maintenance and Upgrade of Public Buildings, Facilities and Fixed Assets</b>	
<b>Objective:</b> Manage and maintain Council's public buildings, facilities and fixed assets.	
<b>Performance Objectives</b> <ul style="list-style-type: none"> <li>• Attend to cleaning and maintenance needs as required</li> <li>• Undertake regular inspections of Council buildings and operational</li> </ul>	<b>Achievements</b> <ul style="list-style-type: none"> <li>✓ Less than 2 cleaning complaints per month</li> <li>✓ Maintenance achieved on time and within budget</li> <li>✓ All air conditioning units serviced</li> <li>✓ All septic facilities inspected and serviced quarterly</li> </ul>
<b>1.3 Local Roads Upgrade and Construction</b>	
<b>Objective:</b> Construction of new and upgrading of existing sealed and unsealed roads.	
<b>Performance Objectives</b> <ul style="list-style-type: none"> <li>• Consider roads requiring major upgrades or construction</li> </ul>	<b>Achievements</b> <ul style="list-style-type: none"> <li>✓ Funds allocated for major repairs to Cox Drive floodway</li> <li>✓ Funding applications prepared for estate roads resealing in 2021-22 at a cost of \$2.8M</li> </ul>
<b>1.4 Local Roads Maintenance</b>	
<b>Objective:</b> Maintenance of sealed and unsealed roads including drainage footpaths and curbing.	
<b>Performance Objectives</b> <ul style="list-style-type: none"> <li>• Repair potholes when evident</li> <li>• Repair or replace damaged barriers</li> <li>• Clear silt and weeds from drains and road shoulders</li> <li>• Monitor road surface conditions</li> </ul>	<b>Achievements</b> <ul style="list-style-type: none"> <li>✓ Repair all potholes greater than 20mm in depth</li> <li>✓ Repair/replaced all damaged barriers</li> <li>✓ New road guardrails installed through Blackspot funding</li> <li>✓ Drainage network remediation commenced following 1/100 year flood from storms in January 2020 and 2021</li> <li>✓ Green waste track maintained and funding secured for upgrades in 2021-22</li> </ul>

<b>1.5 Traffic Management on Local Roads</b>	
<b>Objective:</b> Provision of adequate street signage and traffic control devices to increase the safety of users of the road network.	
<b>Performance Objectives</b> <ul style="list-style-type: none"> <li>• Regular inspection of condition of street name plates and where necessary arrange replacement.</li> <li>• Ensure that traffic control devices are operated effectively</li> </ul>	<b>Achievements</b> <ul style="list-style-type: none"> <li>✓ Signs displayed the same day when notification of a road hazard is received</li> <li>✓ Directional signage monitored and replaced as required</li> <li>✓ New road safety guardrails in place</li> </ul>
<b>1.6 Fleet, Plant and Equipment Maintenance</b>	
<b>Objective:</b> Provision of routine maintenance on Council's plant fleet.	
<b>Performance Objectives</b> <ul style="list-style-type: none"> <li>• Regular inspection of plant and equipment</li> <li>• Regular routine maintenance undertaken</li> <li>• Log books updated each time plant is used</li> <li>• Major maintenance to be undertaken by authorised dealer</li> <li>• Regular running of generators</li> </ul>	<b>Achievements</b> <ul style="list-style-type: none"> <li>✓ Planned servicing completed no more than one month after due date</li> <li>✓ Down time of fleet, plant and equipment less than 5% of operational requirements</li> <li>✓ Planned procurement for changeover of CEO vehicle undertaken and operational lease in place</li> <li>✓ All generators tested monthly and serviced annually</li> </ul>

## 2. Local Environment Health

<b>2.1 Waste Management and Litter Reduction</b>	
<b>Objective:</b> Collection and disposal of domestic, hard and green waste. Management and maintenance of waste collection contract and general litter reduction within Wagait Beach.	
<b>Performance Objectives</b> <ul style="list-style-type: none"> <li>• Manage waste in public areas</li> <li>• Manage putrescible waste contract</li> <li>• Manage Hard-waste facility</li> <li>• Manage Green-waste facility</li> <li>• Community education and awareness of new trends in recycling and toxic waste management</li> </ul>	<b>Achievements</b> <ul style="list-style-type: none"> <li>✓ Action to issues regarding bin-damage &amp; replacements</li> <li>✓ Public spaces cleaned after community events</li> <li>✓ Public roadsides litter free</li> <li>✓ Hard-waste facility open every weekend and new shelter for staff constructed</li> <li>✓ Pre-cyclone kerbside collection provided</li> <li>✓ Green-waste facility burned-down regularly with assistance from CPVBB</li> <li>✓ Funding secured for developing a strategic waste and recycling management plan including recommendations for a regional transfer station</li> </ul>

<b>2.2 Weed control and Fire Hazard Reduction</b>	
<b>Objective:</b> Reduce fire hazards and increase the amenity of the area through the control of noxious weeds around Council controlled roads and facilities.	
<b>Performance Objectives</b> <ul style="list-style-type: none"> <li>• Spray weeds on a regular basis</li> <li>• Slash grassed areas that may become a fire hazard</li> <li>• Fulfil jetty carpark weed control contract</li> <li>• Community education</li> </ul>	<b>Achievements</b> <ul style="list-style-type: none"> <li>✓ Less than six complaints about weeds annually</li> <li>✓ Weed outbreaks identified and managed including provision of glyphosate to residents for Gamba control</li> <li>✓ Community awareness campaign delivery &amp; planning with NT Weeds Branch</li> <li>✓ Working with CPVBB to ensure delivery of community awareness &amp; estate fire-safety management plans</li> </ul>
<b>2.3 Animal Welfare and Control</b>	
<b>Objective:</b> 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; and promotes responsible ownership of animals.	
<b>Performance Objectives</b> <ul style="list-style-type: none"> <li>• Annual renewal of firearms license</li> <li>• Maintenance and promotion of dog management policy and register</li> <li>• Community education campaign</li> </ul>	<b>Achievements</b> <ul style="list-style-type: none"> <li>✓ Firearms, licenses and ammunition usage registers maintained</li> <li>✓ Coordinated and reciprocal dog registration with other Top End councils (TOPROC)</li> <li>✓ Implementation of community education campaign on responsible pet ownership with AMRIC</li> <li>✓ Construction of council dog enclosure</li> <li>✓ Dog complaints actioned within 24 hrs</li> </ul>

### 3. Local Civic Services

<b>3.1 Library, Culture and Heritage</b>	
<b>Objective:</b> Provision of access to library programs and materials designed to meet the diverse needs of all ages and groups within the community.	
<b>Performance Objectives</b> <ul style="list-style-type: none"> <li>• Encourage more users and ascertain future needs</li> </ul>	<b>Achievements</b> <ul style="list-style-type: none"> <li>✓ Library to be open for public use &gt;200 days</li> <li>✓ Campaign for volunteers undertaken</li> </ul>
<b>3.2 Civic Events</b>	
<b>Objective:</b> Conduct and manage agreed community events such as the seniors events, Anzac Day, Australia Day and Territory Day celebrations.	
<b>Performance Objectives</b> <ul style="list-style-type: none"> <li>• Conduct Australia Day activities and celebrations</li> <li>• Conduct ANZAC Day celebrations</li> <li>• Conduct Seniors' Month activities</li> <li>• Conduct Territory Day celebrations</li> </ul>	<b>Achievements</b> <ul style="list-style-type: none"> <li>✓ Deliver at least four community events</li> </ul>



### 3.3 Local Emergency Services

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

#### Performance Objectives

- 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 community to have annual clean-up
- Endorse and support local disaster recovery plans

#### Achievements

- ✓ CEO and Office Manager attended all local and regional cyclone shelter meetings and briefings
- ✓ Wagait Shire Emergency Management Committee met regularly to consider emergency priorities and arrangements
- ✓ Council Covid-19 plans in place for all public spaces
- ✓ Community compliance with Covid-19 lockdown directions mostly supported
- ✓ Disaster management arrangements for fire, flood and cyclone reviewed and action plans considered

## 4 Community Engagement

### 4.1 Administration of Local Laws

**Objective:** Monitoring and enforcement of Council local laws.

#### Performance Objectives

- Continue to monitor community expectations and behavior
- Enact Dog Management By-laws

#### Achievements

- ✓ Dog Management By-laws enacted and campaign for dog registration implemented
- ✓ Petitions and complaints presented to Council are noted to identify changes in community attitude or expectations
- ✓ Non-compliance with RUA raised with relevant authorities, additional signage in place and planning for further regulatory measures underway

### 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.

#### Performance Objectives

- Continue to utilise notice boards
- Maintain and upgrade the Council web site
- Conduct community meetings to seek community feedback on major issues

#### Achievements

- ✓ No more than four complaints annually regarding Council staff performance; two complaints regarding staff conduct lodged with CEO, and one to President
- ✓ Council newsletters and updates delivered regularly with more than 6000 engagements
- ✓ Council website redesigned and updated regularly
- ✓ Two general community meetings held and two other community forums and info-sessions held

<b>4.3 Governance</b>	
<b>Objective:</b> Costs of governance to the Council including elected members expenses, elections, civic and ceremonial functions, membership of representative organisations and elected members and CEO support costs.	
<b>Performance Objectives</b> <ul style="list-style-type: none"> <li>• Conduct monthly Council meetings</li> <li>• Produce and publish agendas and minutes</li> <li>• Provide ongoing Councilor training</li> <li>• Induction training given to all new Councilors</li> </ul>	<b>Achievements</b> <ul style="list-style-type: none"> <li>✓ Elected members attendance at meetings (see p10)</li> <li>✓ Governance procedures are reviewed and continue to be updated in line with new Local Government Act 2020</li> <li>✓ No new Councilors were inducted in 2020-21 however President Clee resigned effective 30 June 2020 and Cr Neil White was nominated for President commencing 1 July 2020.</li> </ul>
<b>4.4 Advocacy and Representation on Local and Regional Issues</b>	
<b>Objective:</b> Participate on regional boards or committees to represent the Council's views on relevant local and regional issues.	
<b>Performance Objectives</b> <ul style="list-style-type: none"> <li>• Continue participation at all functions that may be regionally significant to the Cox Peninsula</li> </ul>	<b>Achievements</b> <ul style="list-style-type: none"> <li>✓ CEO and President attended all LGANT, TOPROC and NTG Agency meetings as requested</li> <li>✓ Reports and updates on work under-taken with LGANT, NTG agencies and other stakeholders provided to Council and community via monthly Council meeting minutes</li> <li>✓ Community volunteers engaged to assist with National Recovery and Resilience agency forums &amp; feedback</li> <li>✓ Mandorah Marine Facility progress updates provided to council and community by DIPL</li> </ul>

## 5 Commercial Services & Contracts

<b>5.1 Commercial Contracts</b>	
<b>Objective:</b> Undertake ongoing maintenance of assets as per contractual arrangements.	
<b>Performance Objectives</b> <ul style="list-style-type: none"> <li>• Wash and clean jetty</li> <li>• Remove waste from jetty</li> <li>• Maintain jetty parking area</li> <li>• Undertake maintenance to jetty as required</li> <li>• Undertake water sampling at predetermined intervals</li> <li>• Monitor bores at predetermine intervals</li> <li>• Attend water supply faults</li> </ul>	<b>Achievements</b> <ul style="list-style-type: none"> <li>✓ DIPL contract for Jetty Maintenance completed to satisfactory standard noting significant visitor increases and cleaning required</li> <li>✓ Additional contract undertaken for COVID-19 safety cleaning of the jetty handrails</li> <li>✓ Additional road maintenance on Cox Peninsular Rd undertaken as required including removal of roadkill</li> <li>✓ PowerWater contract for compound maintenance and bore testing completed to satisfactory levels</li> <li>✓ Attended PowerWater faults and issues x 5</li> </ul>

## 6 Agency Services

6.1 Sports and Recreation	
<b>Objective:</b> Provision of sport and recreation activities to the community.	
<p><b>Performance Objectives</b></p> <ul style="list-style-type: none"> <li>• Conduct sporting and recreational activities for the whole of the community</li> <li>• Continue to lobby for additional funds &amp; program delivery</li> <li>• Provide support to community groups in staging regular and one-off activities and events</li> </ul>	<p><b>Achievements</b></p> <ul style="list-style-type: none"> <li>✓ Deliver at least four different types of activities every month across Seniors, Youth, children, and adults</li> <li>✓ Attendance and participation numbers increased for all ages Walkers and Runners participation and included multiple fun-run events; 5 in the 5<sup>th</sup> / 10 in the 10<sup>th</sup>.</li> <li>✓ New user-pay programs run by local professionals were introduced (Pilates)</li> <li>✓ Assistance given to coordinate Australia Day activities</li> <li>✓ Additional \$8000 in activity funds secured for School Holiday Programs, Seniors Month and Youth Week</li> <li>✓ Walk/Ride to School postponed due to COVID-19</li> <li>✓ Support given to community-initiated activities such as Big Bash Cricket,</li> <li>✓ Community consultation under-taken to identify and forward planning objectives</li> <li>✓ Staff maintained Safe NT registration and other qualifications required for the position</li> <li>✓ Strategic planning commenced for youth program</li> <li>✓ Makers and Creators group initiated by the community and supported by council held 40+ activities through the year including markets and craft workshops</li> </ul>

## 7 Community services

7.1 Local Welfare and Social Services	
<b>Objective:</b> 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.	
<p><b>Performance Objectives</b></p> <ul style="list-style-type: none"> <li>• Encourage serviceability of health centre and consider plan to engage locum medical staff</li> <li>• Continue to support Seniors' programs</li> <li>• Establish and maintain relationships with service providers</li> <li>• Monitor funding opportunities for new services</li> </ul>	<p><b>Achievements</b></p> <ul style="list-style-type: none"> <li>✓ Attendance numbers at events and services have increased (see table p6)</li> <li>✓ Darwin Harbor Clean-up with Larrakia Nation</li> <li>✓ Regular outreach medical services from Belyuen Health remain restricted to triage and post-op care; several meetings with Top End Health were unproductive</li> <li>✓ MoU with NAAJA for outreach legal services support</li> <li>✓ Council is informed with suggestions and feedback about events and services at monthly meetings</li> <li>✓ Council has developed relationships with NDIS and Carers NT to increase service awareness in the community</li> <li>✓ Youth Group initiated by the community and supported by council held 4 activities through the year</li> </ul>

## 7.2 Visitor Accommodation and Tourism

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

### Performance Objectives

- 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 Develop Committee

### Achievements

- ✓ Investigation of local camping and caravan issues with a view to establishing regulated visitor accommodation
- ✓ Liaison with Larrakia Nation and Development Corp to establish future planning progress
- ✓ Engagement to assist Tourism NT with Darwin Destination Management Planning
- ✓ Wagait Arts Group Festival & Exhibition supported with in-kind council resources
- ✓ 'Welcome to Wagait Beach' signage design underway
- ✓ Directional signage project underway

## 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.

### Performance Objectives

- Prepare plant and equipment replacement schedule
- Prepare maintenance schedules for plant and equipment.
- Prepare maintenance schedules for Council buildings.
- Develop strategy to increase standard of roads
- Develop asset management plans and policies

### Achievements

- ✓ Review and maintain asset management register that includes current valuations and depreciation
- ✓ Valuation of capital assets undertaken for financial reporting purposes
- ✓ Funding sought for major road projects
- ✓ Cloppenburg Park Masterplan developed through community consultation
- ✓ CEO vehicle replaced with lease (right-of-use asset)

### 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.

### Performance Objectives

- Continue to meet legislated deadline for the completion of annual plans and reports

### Achievements

- ✓ Shire Plan for 2020-21 prepared and adopted
- ✓ Annual Report for 2019-20 prepared and adopted
- ✓ A draft 5-year strategic plan 2020-2025 developed and adopted

<b>8.3 Financial management</b>	
<b>Objective:</b> Accounting, financial recording and reporting and other support services associated with managing the Council's financial resources.	
<b>Performance Objectives</b> <ul style="list-style-type: none"> <li>• Ensure financial data is up to date to produce accurate reporting</li> <li>• Regular reports to Council meetings</li> <li>• Maintain accurate property and rate records</li> </ul>	<b>Performance Indicators</b> <ul style="list-style-type: none"> <li>✓ Increase bank investment returns by &gt;4% - not achieved due to reduced interest rates</li> <li>✓ Xero cloud-based accounting systems are working with rates &amp; property management system Council Wise to produce accurate reports and reconciliations</li> <li>✓ Monthly financial reports provided to council</li> <li>✓ Financial Reports were submitted to acquit grants</li> <li>✓ Rates Assessment Record was reviewed</li> </ul>
<b>8.4 Human Resources</b>	
<b>Objective:</b> Services and support for human resources administration including recruitment, induction, training and development.	
<b>Performance Objectives</b> <ul style="list-style-type: none"> <li>• Conduct annual performance reviews</li> <li>• Prepare annual training plan for all employees</li> <li>• Develop HR policy</li> <li>• Maintain</li> </ul>	<b>Performance Indicators</b> <ul style="list-style-type: none"> <li>✓ HR policies and procedures finalised and in place</li> <li>✓ Staff annual performance reviews were undertaken</li> <li>✓ Professional Development planning undertaken with all permanent staff</li> <li>✓ One industrial relations complaint requiring investigation with professional services &amp; EASA contracted to assist</li> <li>✓ WHS workplace training session delivered to all staff</li> <li>✓ Professional development opportunities for staff including attendance at Australia Day conference, attendance at waste management symposium, and procurement training</li> </ul>
<b>8.5 Information Technology and Communications</b>	
<b>Objective:</b> Information technology (IT) support services and advice associated with the operation and management of Council's hardware, software and internet systems	
<b>Performance Objectives</b> <ul style="list-style-type: none"> <li>• Review IT and recordkeeping policies &amp; procedures</li> <li>• Implement best practice IT Infrastructure Library and digital record-keeping systems</li> </ul>	<b>Achievements</b> <ul style="list-style-type: none"> <li>✓ Record-keeping policy and procedures in place and being reviewed in 2021-22 against new LG Act 2019</li> </ul>
<b>8.6 Public and Corporate Relations</b>	
<b>Objective:</b> Communication with the general public through personal contact, public meetings and media information.	
<b>Performance Objectives</b> <ul style="list-style-type: none"> <li>• Council meetings are open to the public with community attendance</li> <li>• Identify issues for public meetings</li> <li>• Regular maintenance and updating of the Council website</li> </ul>	<b>Achievements</b> <ul style="list-style-type: none"> <li>✓ Community members attendance at public meetings and monthly Council meetings</li> <li>✓ Website redesign completed and regularly maintained to keep information current</li> <li>✓ Social media used as a forum for discussion</li> <li>✓ Website and social media analytics captured for reporting purposes</li> </ul>

<b>8.7 Records Management</b>	
<b>Objective:</b> Processing of Council's incoming and outgoing correspondence and the availability and safekeeping of Council records in accordance with statutory requirements.	
<b>Performance Objectives</b> <ul style="list-style-type: none"> <li>Records filed on a regular basis</li> <li>Explore computer integration</li> </ul>	<b>Achievements</b> <ul style="list-style-type: none"> <li>✓ Information required is readily available, following review of Section 53 (c) of the <i>Information Act</i> 2002.</li> <li>✓ No FoI's received</li> </ul>
<b>8.8 Revenue Growth</b>	
<b>Objective:</b> Funding of Council's operations through appropriate rating policies and the maximisation of grants, fees and charges and other available income sources.	
<b>Performance Objectives</b> <ul style="list-style-type: none"> <li>Pursue opportunities for grant funding and new service contracts</li> <li>Implement job costing measures to avoid over expenditure</li> <li>Preparation of realistic budgets</li> <li>Avoid non-budgeted expenditure</li> </ul>	<b>Achievements</b> <ul style="list-style-type: none"> <li>✓ Budget balanced without shortfall</li> <li>✓ New grant funding for community projects, programs and activities secured</li> <li>✓ End of year position \$1,776,621 cash equivalents</li> <li>✓ Contract income increased by &gt;5% on previous year</li> <li>✓ New contract acquired and contract variation to increase scope of works for COVID-19 secured</li> </ul>
<b>8.9 Risk Management</b>	
<b>Objective:</b> Provision of internal risk management systems	
<b>Performance Objectives</b> <ul style="list-style-type: none"> <li>Conduct annual audit</li> <li>Maintain asset register</li> <li>Ensure assets have sufficient insurance coverage</li> <li>Update fraud protection plan</li> </ul>	<b>Achievements</b> <ul style="list-style-type: none"> <li>✓ Satisfactory update of the asset register completed</li> <li>✓ Fraud protection policies updated</li> <li>✓ Risk management planning undertaken in consultation with Audit Committee</li> <li>✓ Audit Committee assessment of the register</li> </ul>
<b>8.10 Work, Health and Safety</b>	
<b>Objective:</b> Provision of a framework to protect the health, safety and welfare of all workers at work and also the health and safety of all other people who might be affected by the work of Council.	
<b>Performance Objectives</b> <ul style="list-style-type: none"> <li>Maintain a work environment without risks to health and safety</li> <li>Maintain plant and structures to keep them in a safe operating state</li> <li>Provide and maintain safe systems of work</li> <li>Ensure the safe use, handling, storage and transport of plant, structures and substances</li> <li>Provide adequate facilities for the welfare of workers at work when carrying out work for the Council</li> <li>Provide information, training, instruction or supervision to protect all persons from risks in their work while conducting Council business</li> <li>Monitor the health of workers and workplace conditions to prevent illness or injury of workers arising from the conduct of Council business</li> </ul>	<b>Achievements</b> <ul style="list-style-type: none"> <li>✓ Conduct more than 40 weekly Toolbox meetings with permanent staff and 2 half-yearly WHS meetings with all staff</li> <li>✓ All workplace incidents documented</li> <li>✓ All staff provided with appropriate PPE</li> <li>✓ All staff attended info-session on COVID-safe operations of Council facilities and workplace environments</li> <li>✓ A total of 2 incidents reported: <ul style="list-style-type: none"> <li>• Major - 0</li> <li>• Minor - 2</li> </ul> </li> </ul>

DRAFT

**Audited Financial Report Year Ended 30 June 2021**

DRAFT



# **WAGAIT SHIRE COUNCIL**

**ABN: 65 843 778 569**

**Financial Report For The Year Ended  
30 June 2021**

# WAGAIT SHIRE COUNCIL

ABN: 65 843 778 569

## Financial Report For The Year Ended 30 June 2021

<b>CONTENTS</b>	<b>Page</b>
Chief Executive Officer's Certificate	1
Auditor's Independence Declaration	2
Statement of Profit or Loss and Other Comprehensive Income	3
Statement of Financial Position	4
Statement of Changes in Equity	5
Statement of Working Capital	6
Statement of Cash Flows	7
Notes to the Financial Report	8
Independent Auditor's Report	29

**WAGAIT SHIRE COUNCIL**

**ABN: 65 843 778 569**

**Council Certificate**

We have been authorised by the Council to certify the financial statements in their final form. In our opinion:

(a) the accompanying financial statements comply with the Local Government Act 2008 , Local Government Accounting Regulations and Australian Accounting Standards.

(b) the financial statements present a true and fair view of the Council's financial position at 30 June 2021 and the results of its operations and cash flows for the financial year.

(c) internal controls implemented by the Council provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the year.

(d) the financial statements accurately reflect the Council's accounting and other records

---

Dated

---

Dated

**WAGAIT SHIRE COUNCIL**  
**ABN: 65 843 778 569**  
**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	Note	2021 \$	2020 \$
<b>INCOME</b>			
Rates and annual charges	3A	485,378	352,817
User charges and fees	3B	176,591	144,222
Grants and contributions	3C	379,572	347,320
Interest	3D	11,859	16,000
Gain on sale of property, plant and equipment	3E	18,181	-
<b>TOTAL INCOME</b>		<b>1,071,581</b>	<b>860,359</b>
<b>EXPENSES</b>			
Employee Cost	4A	459,654	436,059
Materials and Contracts	4B	308,663	204,408
Depreciation	4C	156,078	150,806
Other operating expenses	4D	84,313	68,947
<b>TOTAL EXPENSES</b>		<b>1,008,708</b>	<b>860,220</b>
<b>NET SURPLUS</b>		<b>62,873</b>	<b>139</b>
<b>OTHER COMPREHENSIVE INCOME</b>			
Loss on revaluation of buildings and other structures for the year		(878,557)	-
<b>TOTAL OTHER COMPREHENSIVE INCOME (LOSS)</b>		<b>(878,557)</b>	<b>-</b>
<b>TOTAL COMPREHENSIVE INCOME (LOSS)</b>		<b>(815,684)</b>	<b>139</b>

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 2021**

	Note	2021 \$	2020 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash on Hand and at Bank	5	1,768,806	1,536,103
Trade and Other Receivables	6	7,815	39,553
Prepayments		-	7,397
<b>TOTAL CURRENT ASSETS</b>		<b>1,776,621</b>	<b>1,583,053</b>
<b>NON-CURRENT ASSETS</b>			
Property, Plant and Equipment	7	1,865,679	2,835,928
Right of Use Assets	8	45,245	-
<b>TOTAL NON-CURRENT ASSETS</b>		<b>1,910,924</b>	<b>2,835,928</b>
<b>TOTAL ASSETS</b>		<b>3,687,545</b>	<b>4,418,981</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and Other Payables	9	32,041	26,944
Other Contract liabilities	10	306,152	297,966
Lease Liabilities	11	12,939	-
Employee Provisions	12	91,936	69,769
<b>TOTAL CURRENT LIABILITIES</b>		<b>443,068</b>	<b>394,679</b>
<b>NON-CURRENT LIABILITIES</b>			
Lease Liabilities	11	33,045	-
Employee Provisions	12	7,455	4,641
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>40,500</b>	<b>4,641</b>
<b>TOTAL LIABILITIES</b>		<b>483,568</b>	<b>399,320</b>
<b>NET ASSETS</b>		<b>3,203,977</b>	<b>4,019,661</b>
<b>EQUITY</b>			
Retained Earnings		1,712,510	1,649,637
Reserves	13	1,491,467	2,370,024
<b>TOTAL EQUITY</b>		<b>3,203,977</b>	<b>4,019,661</b>

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 2021**

	Retained Earnings	Asset Revaluation Reserve	Asset Replacement and Maintenance Reserve	Total Equity
	\$		\$	\$
<b>Balance at 1 July 2019</b>	1,649,498	1,870,024	500,000	4,019,522
<b>Comprehensive income:</b>				
Surplus for the year	139	-	-	139
Other comprehensive income for the year	-	-	-	-
<b>Total comprehensive income attributable to Members of the entity for the year</b>	139	-	-	139
<b>Balance at 30 June 2020</b>	<b>1,649,637</b>	<b>1,870,024</b>	<b>500,000</b>	<b>4,019,661</b>
<b>Balance at 1 July 2020</b>	1,649,637	1,870,024	500,000	4,019,661
<b>Comprehensive income:</b>				
Surplus for the year	62,873	-	-	62,873
Other comprehensive income (loss) for the year	-	(878,557)	-	(878,557)
<b>Total comprehensive income (Loss) attributable to Members of the entity for the year</b>	62,873	(878,557)	-	(815,684)
<b>Balance at 30 June 2021</b>	<b>1,712,510</b>	<b>991,467</b>	<b>500,000</b>	<b>3,203,977</b>

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 2021**

	Note	2021 \$	2020 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash on Hand and at Bank	5	1,768,806	1,536,103
Trade and Other Receivables	6	7,815	39,553
Prepayments		-	7,397
<b>TOTAL CURRENT ASSETS</b>		<b><u>1,776,621</u></b>	<b><u>1,583,053</u></b>
<b>Less:</b>			
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and Other Payables	9	32,041	26,944
Contract liabilities	10	306,152	297,966
Lease Liabilities	11	45,984	-
Employee Provisions	12	99,391	69,769
<b>TOTAL CURRENT LIABILITIES</b>		<b><u>483,568</u></b>	<b><u>394,679</u></b>
<b>NET CURRENT ASSETS</b>		<b><u>1,293,053</u></b>	<b><u>1,188,374</u></b>
<b>CURRENT RATIO</b>		<b><u>4</u></b>	<b><u>4</u></b>

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 2021**

	Note	2021	2020
		\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers		684,537	476,909
Grants and contributions receipts		387,758	533,138
Interest received		11,859	16,000
Payments to suppliers and employees		(803,919)	(703,720)
Net cash provided by operating activities	13	<b>280,235</b>	<b>322,327</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Proceeds from disposals of property, plant and equipment		33,745	-
Payment for property, plant and equipment		(70,901)	(73,453)
Net cash (used in) investing activities		<b>(37,156)</b>	<b>(73,453)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Payments for lease liabilities		(10,376)	-
Net cash provided by (used in) financing activities		<b>(10,376)</b>	-
Net increase in cash held		232,703	248,874
Cash and cash equivalents at beginning of the financial year		1,536,103	1,287,229
Cash and cash equivalents at end of the financial year	13	<b>1,768,806</b>	<b>1,536,103</b>

The accompanying notes form part of these financial statements.



**WAGAIT SHIRE COUNCIL**  
**ABN: 65 843 778 569**  
**NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021**

The financial statements cover Wagait Shire Council as an individual entity, incorporated and domiciled in Australia. Wagait Shire Council is operating pursuant to the *NT Local Government Act 2008* and *NT Local Government (Accounting) Regulations*.

The financial statements were authorised for issue on \_\_\_\_\_ by the Councillors of the Council.

**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 2008*, *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**

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.

**Contributed Assets**

The Council receives assets from the government and other parties for Nil or nominal consideration in order to further its objectives. These assets are recognised in accordance with the recognition requirements of other applicable accounting standards (AASB 9, AASB 16, AASB 116 and AASB 138).

On initial recognition of an asset, the Council recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer).

The Council recognises income immediately in profit or loss as the difference between initial carrying amount of the asset and the related amounts.

**Note 1** **Summary of Significant Accounting Policies (Cont.)**

**(a) Revenue and Other Income (Cont.)**

**Operating Grants, Donations and Bequests**

When the Council receives operating grant revenue, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15.

When both these conditions are satisfied, the Council :

- identifies each performance obligation relating to the grant;
- recognises a contract liability for its obligations under the agreement; and
- recognises revenue as it satisfies its performance obligations.

When the contract is not enforceable or does not have sufficiently specific performance obligations, the Council:

- recognises the asset received in accordance with the recognition requirements of other applicable accounting standards (AASB 9, AASB 116 and AASB138);
- recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer); and
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

If a contract liability is recognised as a related amount above, the Council recognises income in profit or loss when or as it satisfies its obligations under the contract.

**Capital Grant**

When the Council receives a capital grant, it recognises a liability for the excess of the initial carrying amount of the financial asset received over any related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer) recognised under other Australian Accounting Standards.

The Council recognises income in profit or loss when or as the Council satisfies its obligations under the terms of the grant.

**Interest Income**

Interest income is recognised using the effective interest method.

**Donation Income**

Donations and bequests are recognised as revenue when received.

**Income from Sale of Goods**

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.

**Note 1                                  Summary of Significant Accounting Policies (Cont.)**

**(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, but at least triennial, 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 Councillors conduct Councillors' 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 Land and 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.

Freehold Land and 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.

**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 entity 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:

<b>Class of Fixed Asset</b>	<b>Depreciation Rate Life (years)</b>
Buildings and improvements	20-40
Infrastructure	10
Plant and equipment	3-10
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.

**WAGAIT SHIRE COUNCIL**  
**ABN: 65 843 778 569**  
**NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021**

**(c) Leases**

At inception of a contract, the Council assess if the contract contains or is a lease. If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by the Council where the Council is a lessee. However all contracts that are classified as short term leases (lease with remaining lease term of 12 months or less) and leases of low value assets are recognised as an operating lease on a straight-line basis over the term of the lease.

Initially the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the Council uses the incremental borrowing rate.

Lease payments included in the measurement of the lease liability are as follows :

- fixed lease payments less any lease incentives;
- variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- the amount expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options;
- lease payments under extension options, if the lessee is reasonably certain to exercise the options; and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset whichever is the shortest. Where a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Council anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

**Concessionary Leases**

For leases that have significantly below market terms and conditions principally to enable the Council to further its objectives (commonly known as peppercorn / concessionary leases), the Council has adopted the temporary relief under AASB 2018-8 and measures the right of use assets at cost on initial recognition.

**Note 1                                  Summary of Significant Accounting Policies (Cont.)**

**(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 equivalent to the date that the Council commits itself to either purchase or sell the asset (i.e. 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 a method of calculating the amortised cost of a debt instrument and of allocating interest expense over its profit or loss 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) Financial Instruments (Cont.)**

*Financial assets*

Financial assets are subsequently measured at:

- amortised cost; or
- fair value through 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 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.

*Equity instruments*

At initial recognition, as long as the equity instrument is not held for trading or not a contingent consideration recognised by an acquirer in a business combination to which AASB 3 applies, the Council made an irrevocable election to measure any subsequent changes in fair value of the equity instruments in other comprehensive income, while the dividend revenue received on underlying equity instruments investment will still be recognised in profit or loss.

Regular way purchases and sales of financial assets are recognised and derecognised at settlement date in accordance with the Council's accounting policy.

***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.

**Note 1** **Summary of Significant Accounting Policies (Cont.)**

**(d) Financial Instruments (Cont.)**

*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.

**Impairment**

The Council recognises a loss allowance for expected credit losses on:

- financial assets that are measured at amortised cost or fair value through other comprehensive income;
- lease receivables;
- contract assets (e.g. amount due from customers under construction contracts);
- loan commitments that are not measured at fair value through profit or loss; and
- financial guarantee contracts that are not measured at fair value through profit or loss.

Loss allowance is not recognised for:

- financial assets measured at fair value through profit or loss; or
- equity instruments measured at fair value through other comprehensive income.

Expected credit losses are the probability-weighted estimate of credit losses over the expected life of a financial instrument. A credit loss is the difference between all contractual cash flows that are due and all cash flows expected to be received, all discounted at the original effective interest rate of the financial instrument.

The Council uses the following approaches to impairment, as applicable under AASB 9: Financial Instruments:

- the general approach;
- the simplified approach;
- the purchased or originated credit-impaired approach; and
- low credit risk operational simplification.

*General approach*

Under the general approach, at each reporting period, the Council assesses whether the financial instruments are credit-impaired, and:

- if the credit risk of the financial instrument has increased significantly since initial recognition, the Council measures the loss allowance of the financial instruments at an amount equal to the lifetime expected credit losses; and
- if there is no significant increase in credit risk since initial recognition, the Council measures the loss allowance for that financial instrument at an amount equal to 12-month expected credit losses.

*Simplified approach*

The simplified approach does not require tracking of changes in credit risk at every reporting period, but instead requires the recognition of lifetime expected credit loss at all times.

This approach is applicable to:

- trade receivables; and
- lease receivables.

In measuring the expected credit loss, a provision matrix for trade receivables is used taking into consideration various data to get to an expected credit loss (i.e. diversity of its customer base, appropriate groupings of its historical loss experience, etc).

**WAGAIT SHIRE COUNCIL**  
**ABN: 65 843 778 569**  
**NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021**

**Note 1** **Summary of Significant Accounting Policies (Cont.)**  
**(d) Financial Instruments (Cont.)**

*Purchased or originated credit-impaired approach*

For financial assets that are considered to be credit-impaired (not on acquisition or originations), the Council measures any change in its lifetime expected credit loss as the difference between the asset's gross carrying amount and the present value of estimated future cash flows discounted at the financial asset's original effective interest rate. Any adjustment is recognised in profit or loss as an impairment gain or loss.

Evidence of credit impairment includes:

- significant financial difficulty of the issuer or borrower;
- a breach of contract (e.g. default or past due event);
- a lender has granted to the borrower a concession, due to the borrower's financial difficulty, that the lender would not otherwise consider;
- the likelihood that the borrower will enter bankruptcy or other financial reorganisation; and
- the disappearance of an active market for the financial asset because of financial difficulties.

*Low credit risk operational simplification approach*

If a financial asset is determined to have low credit risk at the initial reporting date, the Council assumes that the credit risk has not increased significantly since initial recognition and, accordingly, can continue to recognise a loss allowance of 12-month expected credit loss.

In order to make such a determination that the financial asset has low credit risk, the Council applies its internal credit risk ratings or other methodologies using a globally comparable definition of low credit risk.

A financial asset is considered to have low credit risk if:

- there is a low risk of default by the borrower;
- the borrower has a strong capacity to meet its contractual cash flow obligations in the near term; and
- adverse changes in economic and business conditions in the longer term may, but will not necessarily, reduce the ability of the borrower to fulfil its contractual cash flow obligations.

A financial asset is not considered to carry low credit risk merely due to existence of collateral, or because a borrower has a lower risk of default than the risk inherent in the financial assets, or relative to the credit risk of the jurisdiction in which it operates.

**Recognition of expected credit losses in financial statements**

At each reporting date, the Council recognises the movement in the loss allowance as an impairment gain or loss in the statement of profit or loss and other comprehensive income.

The carrying amount of financial assets measured at amortised cost includes the loss allowance relating to that asset.

Assets measured at fair value through other comprehensive income are recognised at fair value with changes in fair value recognised in other comprehensive income. The amount in relation to change in credit risk is transferred from other comprehensive income to profit or loss at every reporting period.

For financial assets that are unrecognised (e.g. loan commitments yet to be drawn, financial guarantees), a provision for loss allowance is created in the statement of financial position to recognise the loss allowance.

**(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.



**WAGAIT SHIRE COUNCIL**  
**ABN: 65 843 778 569**  
**NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021**

**Note 1** **Summary of Significant Accounting Policies (Cont.)**

**(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 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, sick leave and superannuation 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 government 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 twelve months after the reporting date, in which case the obligations are presented as current liabilities. The Company based on past experience records employee's long service leave entitlements on commencement of their employment within 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.

**(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) Trade Receivables and Other receivables**

Trade and other receivables include amounts due from clients for fees and goods and services provided, from donors and any outstanding grant receipts. 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 measurement. Refer to Note 1(e) for further discussions on the determination of impairment losses.

**(i) Contract Assets**

Contract assets are recognised when the Council has transferred goods or services to the customer and or completed required performance obligations, but has yet to establish unconditional rights to consideration. Contract assets are treated as financial assets for impairment purposes.

**WAGAIT SHIRE COUNCIL**  
**ABN: 65 843 778 569**  
**NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021**

**Note 1** **Summary of Significant Accounting Policies (Cont.)**

**(j) 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.

**(k) Income Tax**

No provision for income tax has been raised as the entity is exempt from income tax under Div 50 of the *Income Tax Assessment Act 1997*.

**(l) Intangibles**

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.

**(m) 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. Trade payables are recognised at their transaction price. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

**(n) Contract Liabilities**

Contract liabilities represent the Council's obligation to transfer goods or services to a customer or complete required performance obligations and are recognised when a customer pays consideration, or when the Council recognises a receivable to reflect its unconditional right to consideration (whichever is earlier), before the Council has transferred the goods or services to the customer and or completed required performance obligations.

**(o) 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.

**(p) Comparative Figures**

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

**Note 1** **Summary of Significant Accounting Policies (Cont.)**

**(q) Critical Accounting Estimates and Judgements**

The Councillors evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Council.

**Key Estimates**

**(i) Valuation of buildings**

The properties located at Section 62 (142) Wagait Tower Road, Wagait Beach NT and Section 110 (50) Forsyth Road, Wagait Beach NT were revalued on 4 May 2021, by an independent licensed and registered valuer Mr R Copland, Certified Practising Valuer (Bus, Prop), B Comm. (Ag VFM), F.A.P.I., C.P.P. The valuation of these properties is based on the fair value of each identifiable property. The fair value of these property assets has been established by reference to their most probable price in a competitive and open market and included the provision of services and made on the basis of their existing use. The revalued amount of land and buildings asset at 30 June 2021 is \$1,630,750.

**(ii) Useful lives of property, plant and equipment**

As described in Note 1(c), 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.

**(iii) Impairment- General**

The Council assesses impairment at the end of each reporting period by evaluating conditions and events specific to the Council that may be indicative of impairment triggers.

***Impairment of leasehold improvements and plant and equipment***

The Council assesses impairment of infrastructure and 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 infrastructure and plant and equipment at 30 June 2021 (2020: \$Nil). During 2021 the Council based on an independent valuation performed on two properties by \$1,640,000, impaired these properties by \$878,557 (2020 : \$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 2021 amounted to \$12,115 (2020: \$4,237).

**Key judgments**

**(i) Performance Obligations Under AASB 15**

To identify a performance obligation under AASB 15, the promise must be sufficiently specific to be able to determine when the obligation is satisfied. Management exercises judgement to determine whether the promise is sufficiently by taking into account any conditions specified in the arrangement, explicit or implicit, regarding the promised goods or services. In making this assessment, management includes the nature / type, cost /value, quantity and the period of transfer related to the goods or services promised.

**Note 1** **Summary of Significant Accounting Policies (Cont.)**

**(r) Fair Value of Assets and Liabilities**

The Council measures some of its assets 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 (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

"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 entity 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.

**(s) 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

**(t) Adoption of New and Revised Accounting Standards**

**Initial adoption of AASB 2020-04 COVID-19 - Related Rent Concessions**

AASB 2020-4 Amendments to Australian Accounting Standards - Covid-19-Related Rent Concession amends AASB 16 by providing a practical expedient that permits lessees to assess whether rent concessions that occur as a direct consequence of the COVID-19 pandemic and, if certain conditions are met, account for those rent concessions as if they were not lease modifications.

**Initial adoption of AASB 2018-6 Amendments to Australian Accounting Standards - Definition of a Business**

AASB 2018-6 amends and narrows the definition of a business specified in AASB 3 Business Combinations, simplifying the determination of whether a transaction should be accounted for as a business combination or an asset acquisition. Entities may also perform a calculation and elect to treat certain acquisitions as acquisitions of assets. The standards listed above did not have any impact on the amounts recognised in prior periods and are not expected to significantly affect the current or future periods.

**WAGAIT SHIRE COUNCIL**  
**ABN: 65 843 778 569**  
**NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021**

**Note 3 Revenue and Other Income**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>3A Rates and annual charges</b>		
<i>Ordinary rates</i>		
Residential, business and rural flat rate	366,262	236,417
Waste management levy	119,116	116,400
<b>Total rates and annual charges</b>	<u>485,378</u>	<u>352,817</u>
<b>3B User charges and fees</b>		
<i>Jetty and boat ramp maintenance</i>	124,170	83,492
Power and water contract income	37,734	37,205
Weed management income	1,380	1,993
Other fees and charges	13,307	20,072
Other income	-	1,460
<b>Total User charges and fees</b>	<u>176,591</u>	<u>144,222</u>
<b>3C Grants and Contributions</b>		
<i>General purpose grants (untied)</i>		
FAA - General purpose component	18,713	11,282
FAA - Roads to recovery component	85,370	56,010
<i>Northern Territory Government operating grants</i>		
General purpose component	208,021	208,021
Department of Tourism, Sport and Culture	20,718	25,802
Department of Infrastructure and Regional	-	-
<i>Northern Territory Government non- recurring grants</i>		
Specific purpose	43,750	44,205
<i>Non Government grants and contributions</i>		
Australia Day Council	3,000	2,000
<b>Total grants and contributions</b>	<u>379,572</u>	<u>347,320</u>
<b>3D Interest</b>		
Financial Institutions	11,859	16,000
<b>Total Interest</b>	<u>11,859</u>	<u>16,000</u>
<b>3E Gains/ (loss) on disposal property, plant and equipment</b>		
Gains and Losses	18,181	-
<b>Total Gains/ (loss) on disposal property, plant and equipment</b>	<u>18,181</u>	<u>-</u>

**WAGAIT SHIRE COUNCIL**  
**ABN: 65 843 778 569**  
**NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021**

<b>Note 4</b>	<b>Expenses</b>	<b>2021</b>	<b>2020</b>
		<b>\$</b>	<b>\$</b>
<b>4A</b>	<b>Employee Cost</b>		
	Salaries and Wages	394,155	370,157
	Superannuation	36,633	33,988
	Leave Expense	24,981	23,901
	Recruitment	-	2,727
	Training and development	3,885	5,286
	<b>Total employee cost</b>	<u>459,654</u>	<u>436,059</u>
<b>4B</b>	<b>Materials and contracts</b>	<b>\$</b>	<b>\$</b>
	Regular Bin and Waste Collection	81,653	83,744
	Insurance	37,949	33,175
	Repairs & Maintenance	28,536	37,137
	Accounting	21,194	10,904
	Motor Vehicle Expenses	10,908	11,284
	Other Grant Expenses	106,702	6,308
	Consultant fees	11,377	6,633
	Travel & Accommodation	4,287	5,375
	Community Activities and Functions	6,057	5,101
	Safety Supplies & Equipment	-	4,747
	<b>Total materials and contracts</b>	<u>308,663</u>	<u>204,408</u>
<b>4C</b>	<b>Depreciation</b>	<b>\$</b>	<b>\$</b>
	Buildings	50,881	55,569
	Sports Ground	39,686	37,996
	Plant and equipment	41,671	36,728
	Office equipment	120	120
	Infrastructure	4,274	4,283
	Motor vehicles	10,397	16,110
	Right of Use Assets -Motor Vehicles	9,049	-
	<b>Total Depreciation</b>	<u>156,078</u>	<u>150,806</u>
<b>4D</b>	<b>Other operating expenses</b>	<b>\$</b>	<b>\$</b>
	Audit services	-	15,050
	Other services	-	-
	Admin expenses	52,254	22,781
	Power Water & Gas	4,473	6,265
	Other Expenses	25,520	24,851
	Interest expense on lease liabilities	2,066	-
	<b>Total Other operating expenses</b>	<u>84,313</u>	<u>68,947</u>

**WAGAIT SHIRE COUNCIL**  
**ABN: 65 843 778 569**  
**NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021**

**Note 5**

**Cash on Hand and at Bank**

<b>CURRENT</b>	<b>Note</b>	<b>2021</b>	<b>2020</b>
		<b>\$</b>	<b>\$</b>
Cash at Bank		1,768,806	1,536,103
<b>Total Cash on Hand and at Bank</b>		<u>1,768,806</u>	<u>1,536,103</u>
 Restricted cash and cash equivalents summary			
<i>Purpose</i>			
<b>External restrictions</b>			
Included in liabilities			
Contract liability	10	306,152	297,966
Included in revenue			
<b>Total external restrictions</b>		<u>306,152</u>	<u>297,966</u>
 <b>Internal restrictions</b>			
Included in liabilities			
Employee leave entitlements	12	99,391	74,410
<b>Total external restrictions</b>		<u>99,391</u>	<u>74,410</u>
<b>Total unrestricted</b>		1,363,263	1,163,727
 <b>Total Cash on hand and at bank</b>	 13(a), 19	 <u>1,768,806</u>	 <u>1,536,103</u>

**Note 6**

**Trade and Other Receivables**

<b>CURRENT</b>	<b>Note</b>	<b>2021</b>	<b>2020</b>
		<b>\$</b>	<b>\$</b>
<b>Receivables :</b>			
Rates and annual charges		20,262	42,830
Less :Provision for impairment of receivables		(12,115)	(4,237)
<b>Total Unrestricted accounts receivable and other debtors</b>		<u>8,147</u>	<u>38,593</u>
 <b>Other Receivables :</b>			
GST (net) receivable (payable)		(332)	960
<b>Total Other receivables</b>		<u>(332)</u>	<u>960</u>
<b>Total current trade and other receivables</b>	19	<u>7,815</u>	<u>39,553</u>

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.

<b>Movement (recoveries) in allowance for impairment of receivables</b>	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Balance at beginning of the year	4,237	-
Increment/ (Reduction) in allowance	7,878	4,237
<b>Balance at the end of the year</b>	<u>12,115</u>	<u>4,237</u>

**WAGAIT SHIRE COUNCIL**  
**ABN: 65 843 778 569**  
**NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021**

Note 7

**Property, Plant and Equipment**

	2021 \$	2020 \$
<b>Land</b>		
At independent valuation 2015	-	400,000
At independent valuation 2021	350,000	-
<b>Total Land</b>	350,000	400,000
<b>Buildings</b>		
At independent valuation 2015	-	2,222,727
At independent valuation 2021	980,000	-
At cost	-	14,741
Less Accumulated depreciation	(4,083)	(111,727)
	975,917	2,125,741
<b>Sports Ground</b>		
At cost	-	379,958
At independent valuation 2021	310,000	-
Less Accumulated depreciation	(5,167)	(339,980)
	304,833	39,978
<b>Total Buildings</b>	1,280,750	2,165,719
<b>Total Land and Buildings</b>	21 1,630,750	2,565,719
<b>Infrastructure at cost:</b>		
At cost	484,500	484,500
Less Accumulated depreciation	(470,793)	(466,519)
	13,707	17,981
<b>Plant and equipment:</b>		
Plant and equipment:		
At cost	598,250	561,504
Less Accumulated depreciation	(391,890)	(350,219)
	206,360	211,285
<b>Office equipment:</b>		
At Cost	175,930	175,930
Less Accumulated depreciation	(175,157)	(175,037)
	773	893
<b>Motor vehicles:</b>		
At Cost	73,399	118,733
Less Accumulated depreciation	(59,310)	(78,683)
	14,089	40,050
<b>Total Plant and Equipment</b>	234,929	270,209
<b>Total property, plant and equipment</b>	1,865,679	2,835,928

**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 \$	Sports Ground \$	Plant and Equipment \$	Infrastructure \$	Office equipment \$	Motor Vehicles \$	Total \$
<b>Carrying amount at 1 July 2020</b>	400,000	2,125,741	39,978	211,285	17,981	893	40,050	2,835,928
Increment/ (Decrement)	(50,000)	(1,098,943)	270,386	-	-	-	-	(878,557)
Additions at cost	-	-	34,155	36,746	-	-	-	70,901
Disposals	-	-	-	-	-	-	(15,564)	(15,564)
Depreciation expense	-	(50,881)	(39,686)	(41,671)	(4,274)	(120)	(10,397)	(147,029)
<b>Carrying amount at 30 June 2021</b>	350,000	975,917	304,833	206,360	13,707	773	14,089	1,865,679

**Valuation of Building and Improvements**

The properties located at Section 62 (142) Wagait Tower Road, Wagait Beach NT and Section 110 (50) Forsyth Road, Wagait Beach NT were revalued on 4 May 2021, by an independent licensed and registered valuer Mr R Copland, Certified Practising Valuer (Bus, Prop), B Comm. (Ag VFM), F.A.P.I., C.P.P. The valuation of these properties is based on the fair value of each identifiable property. The fair value of these property assets has been established by reference to their most probable price in a competitive and open market and included the provision of existing services and was made on the basis of their existing use. The valuation of these properties resulted in an impairment loss recognised in the 2021 other comprehensive income of \$878,557.



**WAGAIT SHIRE COUNCIL**  
**ABN: 65 843 778 569**  
**NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021**

**Note 8**

**Right of Use Assets**

**(a) AASB 16 Related Amounts Recognised in the Balance Sheet**  
**Right of Use Assets**

	<b>2021</b>	<b>2020</b>
	\$	\$
Leased Motor Vehicles	54,294	-
Less Accumulated depreciation	(9,049)	-
<b>Total right of use assets</b>	<b>45,245</b>	<b>-</b>

The Council's lease portfolio includes motor vehicles. These leases have an average of 4 year as their lease term.

**Movements in Carrying Amounts**

	<b>MV</b>	<b>Total</b>
	\$	\$
<b>Carrying amount at 1 July 2020</b>	-	-
Additions at cost	54,294	54,294
Depreciation expense	(9,049)	(9,049)
<b>Carrying amount at 30 June 2021</b>	<b>45,245</b>	<b>45,245</b>

**(b) AASB 16 Related Amounts Recognised in the Statement of Profit and Loss**

	<b>2021</b>	<b>2020</b>
	\$	\$
Depreciation charge related to right of use assets	9,049	-
Interest expense on lease liabilities	2,066	-
Short Term leases expense	1,903	-
	<b>13,018</b>	<b>-</b>

**Note 9**

**Trade and Other Payables**

	<b>Note</b>	<b>2021</b>	<b>2020</b>
		\$	\$
<b>CURRENT</b>			
Sundry creditors and accrued expenses		26,333	18,104
Payroll and Super liabilities		5,708	8,840
<b>Total Trade and Other Payables</b>		<b>32,041</b>	<b>26,944</b>

(a) Financial liabilities at amortised cost are classified as trade and other payables.

**Trade and other payables:**

— Total Current		32,041	26,944
— Total Non Current		-	-
<b>Total trade and other payables</b>		<b>32,041</b>	<b>26,944</b>

<b>Financial liabilities as trade and other payables</b>	19	<b>32,041</b>	<b>26,944</b>
--	----	---------------	---------------

**Note 10**

**Other Contract Liabilities**

	<b>Note</b>	<b>2021</b>	<b>2020</b>
		\$	\$
<b>CURRENT</b>			
Contract Liabilities - grant funded programmes		306,152	297,966
<b>Total Other Contract Liabilities</b>		<b>306,152</b>	<b>297,966</b>

**(b) Contract liabilities - movement in amounts :**

	<b>2021</b>
Balance at the beginning of the year	297,966
Additions: Grants for which performance obligations will only be satisfied in subsequent years	176,736
Expended : Grants acquitted or utilised during the year	(168,550)
Closing balance	<b>306,152</b>

**WAGAIT SHIRE COUNCIL**  
**ABN: 65 843 778 569**  
**NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021**

<b>Note 11</b>	<b>Lease Liabilities</b>	<b>2021</b>	<b>2020</b>
		<b>\$</b>	<b>\$</b>
	<b>CURRENT</b>		
	Leases - MV	12,939	-
		<u>12,939</u>	<u>-</u>
	<b>NON-CURRENT</b>		
	Leases - MV	33,045	-
		<u>33,045</u>	<u>-</u>
	<b>Total Lease Liabilities</b>	19, 21 <u>45,984</u>	<u>-</u>

The lease liabilities are secured by the underlying assets and are subject to the terms of their individual lease agreements.

<b>Note 12</b>	<b>Employee Provisions</b>	<b>2021</b>	<b>2020</b>
		<b>\$</b>	<b>\$</b>
	<b>CURRENT</b>		
	Provision for employee benefits: annual leave	53,283	39,517
	Provision for employee benefits: long service leave	38,653	30,252
		<u>91,936</u>	<u>69,769</u>
	<b>NON-CURRENT</b>		
	Provision for employee benefits: long service leave	7,455	4,641
		<u>7,455</u>	<u>4,641</u>
	<b>Total provisions for employee benefits</b>	<u>99,391</u>	<u>74,410</u>
	<b>Analysis of total provisions:</b>	<b>Total</b>	
		<b>\$</b>	
	<b>Opening balance at 1 July 2020</b>	74,410	
	Net change in the provision during the year	24,981	
	<b>Balance at 30 June 2021</b>	<u>99,391</u>	

**Provision For Employee Benefits**

Employee provisions represents amounts accrued for annual leave and long service leave.

The current portion for this provision includes the total amount accrued for annual leave entitlements and the amount accrued for long service leave entitlements that have vested due to employees having completed the required period of service. Based on past experience, the Council does not expect the full amount of annual leave or long service leave balances classified as current liabilities to be settled within the next 12 months. However, these amounts must be classified as current liabilities since the Council does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlement.

The non-current portion for this provision includes amounts accrued for long service leave entitlements that have not yet vested in relation to those employees who have not yet completed the required period of service.

In calculating the present value of future cash flows in respect of long service leave, the probability of long service leave being taken is based upon historical data. The measurement and recognition criteria for employee benefits have been discussed in Note 1(f).

**WAGAIT SHIRE COUNCIL**  
**ABN: 65 843 778 569**  
**NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021**

**Note 13**

**Reserves**

	<b>Note</b>	<b>2021</b>	<b>2020</b>
		\$	\$
<b>Asset Revaluation Reserve</b>			
Balance at beginning of reporting year		1,870,024	1,870,024
Revaluation/ Increment (decrement)		(878,557)	-
Balance at end of the reporting year		991,467	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		500,000	500,000

**Total reserves**

		1,491,467	2,370,024
--	--	-----------	-----------

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

**Note 14**

**Key Management Remuneration**

		<b>2021</b>	<b>2020</b>
		\$	\$
Short- term employment benefits		127,132	122,592
Post employment benefits		11,687	11,170
<b>Total Key Management Remuneration</b>		<b>138,819</b>	<b>133,762</b>

**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 2021 (2020 :\$Nil).

**Note 15**

**Cash Flow Information**

	<b>Note</b>	<b>2021</b>	<b>2020</b>
		\$	\$
<b>(a) Reconciliation of cash and cash equivalents to Statement of Cash Flows :</b>			
Cash on hand and at bank	5	1,768,806	1,536,103
<b>Total cash as stated in the Statement of cash flows</b>		<b>1,768,806</b>	<b>1,536,103</b>
<b>(b) Reconciliation of Cash Flow from Operating Activities with Current Year Profit</b>			
Profit for the current year		62,873	139
<b>Non-cash flows:</b>			
Depreciation and amortisation expense		156,078	150,806
Gain/ (losses) on disposal of property, plant and equipment		(18,181)	-
Interest expense on lease liabilities		2,066	-
<b>Changes in assets and liabilities:</b>			
(Increase)/decrease in Trade and Other Receivables		31,738	(16,853)
(Increase)/decrease in Prepayments		7,397	-
Increase/(decrease) in Trade and Other payables		5,097	(21,482)
Increase/(decrease) in Other Contract liabilities		8,186	185,818
Increase/(decrease) in Employee Provisions		24,981	23,899
<b>Net cash provided by operating activities</b>		<b>280,235</b>	<b>322,327</b>

**WAGAIT SHIRE COUNCIL**  
**ABN: 65 843 778 569**  
**NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021**

**Note 16** **Lease and Capital Expenditure Commitments Outstanding:**

<b>(a) Lease Commitments</b>	<b>2021</b>	<b>2020</b>
<i>Leasehold rental commitments</i>	<b>\$</b>	<b>\$</b>
Committed at the reporting date but not recognised as liabilities, payable:		
Within one year	1,903	1,929
One to five years	1,104	2,986
More than 5 years	-	-
	3,007	4,915

The non-cancellable operating leasing commitments in 2021 is for a low valued asset photocopier.

The Northern Territory Government allows the Council to use their Sports Ground Land for free. As a result the Council has a Crown lease and expiring date in Perpetuity with the NT Government for its Sports Ground Property Section 110 (50) plans S98/294 Wagait Tower Road. As previously noted the Council has adopted the temporary relief under AASB 2018-8 in relation to Peppercorn Lease.

**(b) Capital Expenditure Commitments**

The Council has no capital expenditure commitments as at 30 June 2021 (2020:\$Nil).

**Note 17** **Contingent Liabilities and Contingent Assets**

The Council has no Contingent Liabilities and Contingent Assets as at 30 June 2021 (2020:\$Nil).

**Note 18** **Events After the Reporting Period**

The Councillors are not aware of any significant events since the end of the reporting period that have significantly affected, or may significantly affect the Corporation's operations, the results of those operations, or the Corporation's state of affairs in future financial years.

**Note 19** **Financial Risk Management**

The Council'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:

<b>Financial assets</b>	<b>Note</b>	<b>2021</b>	<b>2020</b>
		<b>\$</b>	<b>\$</b>
Cash on hand	5	1,768,806	1,536,103
Trade and other receivables	6	7,815	39,553
<b>Total financial assets</b>		1,776,621	1,575,656
<b>Financial liabilities</b>			
Financial liabilities at amortised cost:			
Trade and other payables	8	32,041	26,944
Lease liabilities	11	45,984	-
<b>Total financial liabilities</b>		78,025	26,944

**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.

**Note 20**

**Financial Risk Management (Cont.)**

**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.

**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 short term investments to cater for unexpected volatility in cash flows.
- > monitoring the ageing of receivables and payables.
- > maintaining a reputable credit profile.
- > managing credit risk related to financial assets.
- > 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.

	2021	2020
	\$	\$
<b>Surplus \$</b>		
<b>(+/- 1% in interest rates)</b>	16,525	14,116

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 2021**

**Note 21 Fair Values Measurements**

**Fair value estimation**

The Council measures and recognises the following assets and liabilities at fair value on a recurring basis after initial recognition:

- financial assets at fair value through profit or loss;
- financial assets at fair value through other comprehensive income; and
- freehold land and buildings.

The Council does not subsequently measure any liabilities at fair value on a recurring basis, or any assets or liabilities on a non-recurring basis.

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	2021		2020	
		Carrying Amount \$	Fair Value \$	Carrying Amount \$	Fair Value \$
<b>Financial assets</b>					
Cash on hand and at bank	5,19	1,768,806	1,768,806	1,536,103	1,536,103
Trade and other receivables	6,19	7,815	7,815	39,553	39,553
<b>Total financial assets</b>		<u>1,776,621</u>	<u>1,776,621</u>	<u>1,575,656</u>	<u>1,575,656</u>
<b>Financial liabilities</b>					
Trade and other payables	8, 19	32,041	32,041	26,944	26,944
Lease Liabilities	11, 19	45,984	45,984	-	-
<b>Total financial liabilities</b>		<u>78,025</u>	<u>78,025</u>	<u>26,944</u>	<u>26,944</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.
- (ii) Lease liabilities fair values are assessed on an annual basis by Management and the Directors. Current available data is used in assessing their carrying and fair values.

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	2021		2020	
		Carrying Amount \$	Fair Value \$	Carrying Amount \$	Fair Value \$
<b>Non-Financial assets</b>					
Land and Buildings	7	1,630,750	1,630,750	2,565,719	2,565,719
<b>Total non- financial assets</b>		<u>1,630,750</u>	<u>1,630,750</u>	<u>2,565,719</u>	<u>2,565,719</u>

- (i) The properties located at Section 62 (142) Wagait Tower Road, Wagait Beach NT and Section 110 (50) Forsyth Road, Wagait Beach NT were revalued on 4 May 2021, by an independent licensed and registered valuer Mr R Copland, Certified Practising Valuer (Bus, Prop), B Comm. (Ag VFM), F.A.P.I., C.P.P. The valuation of these properties is based on the fair value of each identifiable property. The fair value of existing assets has been established by reference to their most probable price in a competitive and open market and included the provision of services and was made on the basis of their existing use. The valuation of these properties resulted in an impairment loss recognised in the 2021 other comprehensive income of \$878,557.

**Note 22 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

**WAGAIT SHIRE COUNCIL**  
Balance Sheet as at 31 August 2021

**WAGAIT SHIRE COUNCIL**  
As at 31 August 2021

To be used as a guide only - due to not all final audited adjustments been supplied

Notes to the Balance Sheet

Assets	31 Aug 2021	31 Aug 2020	Note
<b>Bank</b>			
Bendigo Investment Acc	\$500,000.00	\$500,000.00	1 (a)
CBA Fixed Term Deposits	\$1,100,000.00	\$1,000,000.00	1 (b)
CBA Online Saver	\$120,237.89	\$95,183.04	
CBA Transaction Account	\$117,927.79	\$44,302.56	
<b>Total Bank</b>	<b>\$1,838,165.68</b>	<b>\$1,639,485.60</b>	
<b>Current Assets</b>			
Councillor Payment control account	\$0.00	-\$54.42	
Less Prov'n for Doubtful Debts	-\$4,237.00	-\$4,237.00	
Prepayments	\$0.00	\$7,397.00	
Rates Control Account	\$295,015.75	\$285,263.73	2
Rates in Advance	-\$96.10	\$0.00	
Rates Payment Control Account	-\$824.00	\$0.00	3
Trade Debtors [11405]	\$161,375.00	\$49,193.63	
Trade Debtors Control Account	\$0.00	-\$8,343.53	
<b>Total Current Assets</b>	<b>\$451,233.65</b>	<b>\$329,219.41</b>	
<b>Non-current Assets</b>			
Buildings Accum Dep	-\$983,787.18	-\$932,906.18	
Buildings at Cost	\$3,458,647.18	\$3,458,647.18	
Inf Roads & Paths at Cost	\$484,500.00	\$484,500.00	
Infr Roads & Path Accum Depn.	-\$470,793.00	-\$466,519.00	
Motor Vehicles Accum Dep	-\$59,310.00	-\$78,683.00	
Motor Vehicles at Cost	\$73,399.00	\$118,732.55	
Office Equip & Furn at Cost	\$176,812.28	\$175,930.46	
Office Equip Furn Accum Depn.	-\$175,157.00	-\$175,037.00	
Plant & Equipment at Cost	\$598,995.45	\$561,866.22	
Plant & Equipment Accum Dep	-\$391,890.00	-\$350,219.00	
Sports Ground Accum Dep	-\$379,666.00	-\$339,980.00	
Sports Ground at Cost	\$379,958.00	\$379,958.00	
<b>Total Non-current Assets</b>	<b>\$2,711,708.73</b>	<b>\$2,836,290.23</b>	
<b>Total Assets</b>	<b>\$5,001,108.06</b>	<b>\$4,804,995.24</b>	
<b>Liabilities</b>			
<b>Current Liabilities</b>			
CBA CC - Renita Glencross	\$0.00	\$71.25	
GST	-\$1,745.33	-\$1,425.60	
Historical Balancing	-\$735.55	\$0.00	
Rounding	\$0.00	-\$0.10	
Trade Creditors	\$169,000.21	\$15,361.72	4
<b>Total Current Liabilities</b>	<b>\$166,519.33</b>	<b>\$14,007.27</b>	
<b>Non-Current Liabilities</b>			
PAYG Withholding Payable	\$6,254.00	\$6,018.00	
Provision for Annual Leave	\$53,283.00	\$39,517.00	
Provision for Long Service Leave	\$38,653.00	\$30,252.00	
Provision for Non Current Long Service Leave	\$7,455.00	\$4,641.00	
Super Payable	\$3,348.29	\$2,846.33	
Unexpended Grant Liability	\$322,121.48	\$381,875.55	5
<b>Total Non-Current Liabilities</b>	<b>\$431,114.77</b>	<b>\$465,149.88</b>	
<b>Total Liabilities</b>	<b>\$597,634.10</b>	<b>\$479,157.15</b>	
<b>Net Assets</b>	<b>\$4,403,473.96</b>	<b>\$4,325,838.09</b>	
<b>Equity</b>			
Asset Replcmnt and Maint Res	\$500,000.00	\$500,000.00	
Asset Revaluation Reserve	\$1,870,024.27	\$1,870,024.27	
Current Year Earnings	\$371,641.40	\$306,230.78	
Prior Year's Surplus/Deficit	\$1,802,286.03	\$1,802,286.03	
Retained Earnings	-\$140,477.74	-\$152,702.99	
<b>Total Equity</b>	<b>\$4,403,473.96</b>	<b>\$4,325,838.09</b>	

**Note 1. Details of Cash and Investments Held**

1 (a) Bendigo Bank Investment Account	\$	500,000.00
1 (b) CBA - Fixed Term Deposits (at call)	\$	450,000.00
CBA - Fixed Term Deposit 2 (27/04/21)	\$	100,000.00
CBA - Fixed Term Deposit 3 (08/03/21)	\$	250,000.00
CBA - Fixed Term Deposit 4 (13/04/21)	\$	300,000.00
<b>1 (b) Total CBA Investments</b>	\$	<b>1,100,000.00</b>

**Note 2. Details of Rates Control Account**

Rates Control Account - Relates to Rates balance owing as per Councilwise

2 Rates Prior years (pre 2021)	\$	9,155.22
3 Rates 21/22 not over due yet	\$	285,036.53
<b>Total Rates Arrears</b>	\$	<b>294,191.75</b>

**Note 3. Details of Trade Debtors**

Debtors	Current	> 30 days	> 60 days +	> 90 days
Trade Debtors	143,800.00	\$ 16,800.00	0.00	775.00

**Note 4. Details of Trade Creditors**

Creditors	Current	> 30 days	> 60 days +	> 90 days
Trade Creditors	1,724.24	\$ 162,175.97	5,100.00	0.00

**Note 5. Details of Unexpended Grants Liability**

Unexpended Grants - Special Purpose	\$	-
<b>Total Unexpended Grants Liability</b>	\$	<b>-</b>

**WAGAIT SHIRE COUNCIL**  
**Income and Expenditure Report Actual v Budget**  
**1 August 2021 to 31 August 2021**

	August Actual	Budget	Var AUD	YTD Actual	YTD Budget	Var AUD	NOTES
<b>Operating Income</b>							
Contracts, Fees & Charges	\$20,560.89	\$0.00	\$20,560.89	\$28,507.25	\$0.00	\$28,507.25	1
Miscellaneous Income	\$1.17	\$0.00	\$1.17	\$8.45	\$0.00	\$8.45	2
Operating Grant Revenue	\$8,756.00	\$0.00	\$8,756.00	\$153,967.00	\$0.00	\$153,967.00	3
Rates Income	\$233,837.99	\$0.00	\$233,837.99	\$243,627.25	\$0.00	\$243,627.25	4
Rental Income	\$818.64	\$0.00	\$818.64	\$1,182.28	\$0.00	\$1,182.28	5
Waste Management Income	\$115,941.46	\$0.00	\$115,941.46	\$123,286.92	\$0.00	\$123,286.92	6
<b>Total Income</b>	<b>\$379,916.15</b>	<b>\$0.00</b>	<b>\$379,916.15</b>	<b>\$550,579.15</b>	<b>\$0.00</b>	<b>\$550,579.15</b>	7
<b>Gross Profit</b>	<b>\$379,916.15</b>	<b>\$0.00</b>	<b>\$379,916.15</b>	<b>\$550,579.15</b>	<b>\$0.00</b>	<b>\$550,579.15</b>	
<b>Less Operating Expenses</b>							
Administration Expenses	\$33,175.57	\$0.00	\$33,175.57	\$58,868.90	\$0.00	\$58,868.90	8
Elected Member Expenses	\$356.98	\$0.00	\$356.98	\$713.96	\$0.00	\$713.96	9
Employment Expenses	\$36,548.83	\$0.00	\$36,548.83	\$70,405.10	\$0.00	\$70,405.10	10
Repairs & Maintenance	\$569.17	\$0.00	\$569.17	\$15,551.44	\$0.00	\$15,551.44	11
Services	\$542.82	\$0.00	\$542.82	\$2,672.21	\$0.00	\$2,672.21	12
Vehicle & Plant Expenses	\$2,319.58	\$0.00	\$2,319.58	\$5,321.29	\$0.00	\$5,321.29	13
Waste Management Expenses	\$12,334.33	\$0.00	\$12,334.33	\$25,404.85	\$0.00	\$25,404.85	14
<b>Total Operating Expenses</b>	<b>\$85,847.28</b>	<b>\$0.00</b>	<b>\$85,847.28</b>	<b>\$178,937.75</b>	<b>\$0.00</b>	<b>\$178,937.75</b>	15
<b>Operating Profit</b>	<b>\$294,068.87</b>	<b>\$0.00</b>	<b>\$294,068.87</b>	<b>\$371,641.40</b>	<b>\$0.00</b>	<b>\$371,641.40</b>	
<b>Non-operating Income</b>							
Special Purpose Grants	-\$7,745.45	\$0.00	-\$7,745.45	\$129,298.20	\$0.00	\$129,298.20	16
<b>Total Non-operating Income</b>	<b>-\$7,745.45</b>	<b>\$0.00</b>	<b>-\$7,745.45</b>	<b>\$129,298.20</b>	<b>\$0.00</b>	<b>\$129,298.20</b>	
<b>Non-operating Expenses</b>							
Special Purpose Grant Expenses	\$1,704.52	\$0.00	\$1,704.52	\$129,298.20	\$0.00	\$129,298.20	17
<b>Total Non-operating Expenses</b>	<b>\$1,704.52</b>	<b>\$0.00</b>	<b>\$1,704.52</b>	<b>\$129,298.20</b>	<b>\$0.00</b>	<b>\$129,298.20</b>	
<b>Net Profit</b>	<b>\$284,618.90</b>	<b>\$0.00</b>	<b>\$284,618.90</b>	<b>\$371,641.40</b>	<b>\$0.00</b>	<b>\$371,641.40</b>	

**NOTE to actual Rates Income received including Waste Levy**

Total Rates incl waste invoiced	355,020.00
Less current year outstanding	294,191.75
<b>Total Rates in received in Cash</b>	<b>60,828.25</b>



**WAGAIT SHIRE COUNCIL**

**Unexpended Special Purpose Grants as at 31st August 2021**

<b>Funding Body</b>	<b>Project Name</b>	<b>Grants Current</b>	<b>Grants Brought forward</b>	<b>Total Grants</b>	<b>Current Expenditure 2021</b>	<b>Total Expenditure</b>	<b>Balance</b>
Federal Gov	R2R Roads Grant		125,285.90	125,285.90	0.00	0.00	125,285.90
Dept of Housing & Community Dev	Dog Pound		122.24	122.24	0.00	0.00	122.24
Dept of Housing & Community Dev	Water Tank 5000 litre		4,038.82	4,038.82	0.00	0.00	4,038.82
Dept of the Chief Minister & Cabinet	PIF Funding		99,702.90	99,702.90	0.00	0.00	99,702.90
	LCRI		-197.92	-197.92	0.00	0.00	-197.92
NT Gov	Healthy Lifestyle		2,200.00	2,200.00		0.00	2,200.00
	WRM 21-22		75,000.00	75,000.00		0.00	75,000.00
	Black Spot	140,000.00	-289.40	139,710.60	127,272.73	127,272.73	12,437.87
Australia day Council	Territory Day	3,000.00	-450.00	2,550.00	1,817.29	1,817.29	732.71
Dept of Sport & Rec	Youth Vibe 2021		2,000.00	2,000.00		0.00	2,000.00
Dept of Sport & Rec	Youth Vibe Holiday		735.35	735.35	208.18	208.18	527.17
Dept of Sport & Rec	Youth Week		271.79	271.79		0.00	271.79
<b>Totals</b>		<b>143,000.00</b>	<b>308,419.68</b>	<b>451,419.68</b>	<b>129,298.20</b>	<b>129,298.20</b>	<b>322,121.48</b>

*Total Special Purpose Grants*      **451,419.68**

**GRAND TOTAL**

**322,121.48**