

ORDINARY COUNCIL MEETING 2nd November 2020



NOTICE OF MEETING

The Ordinary Meeting of the Belyuen Community Government Council will be held in the Council Offices, Belyuen community commencing at 5.00pm.

Cathy Winsley - CEO

AGENDA

ORDINARY COUNCIL MEETING

2nd November 2020

Table of Contents

1	OPEN MEETING	2
2	APOLOGIES AND LEAVE OF ABSENCE	2
3	DECLARATION OF INTEREST	3
4	DEPUTATIONS AND PRESENTATIONS	4
5	CONFIRMATION OF PREVIOUS MINUTES	4
6	PRESIDENT’S REPORT	5
7	CEO REPORTS	5
7.1	Incoming and Outgoing Correspondence.....	5
7.2	Report from the CEO	7
7.3	Annual Report	8
8	OFFICER REPORTS	9
8.1	Establishment of Audit Committee (deferred from September).....	9
9	FINANCIAL REPORTS	11
9.1	Monthly Financial Report	11
10	QUESTIONS BY MEMBERS	14
11	GENERAL BUSINESS	14
12	CONFIDENTIAL ITEMS	14
12.1	Financial and Accounting Services.....	14
13	NEXT COUNCIL MEETING	14

1 OPEN MEETING

The meeting will open at 5:00PM.

The meeting, scheduled for the 26th October 2020, has been rescheduled to the 2nd November 2020 to ensure that the Audited Financial Statements are available for consideration at the Council meeting.

2 APOLOGIES AND LEAVE OF ABSENCE

Report Number	2.1.10.20
Author	Cathy Winsley - CEO
Attachments	Nil

Summary

This report is to table, for Council's record, any apologies, and requests for leave of absence received from Elected Members for this or future Council Meetings.

Background

Not applicable.

Comment

Council can choose to accept the apologies or requests for leave of absence as presented, or not accept them. Apologies or requests for leave of absence that are not accepted by Council will be recorded as absence without notice.

The acceptance of elected member apologies or the approval for an elected member to be absent from a meeting is a decision of council. This decision must meet all the legislative requirements of any decision of council, including the need for the decision to be clearly recorded in the public minutes of a council meeting.

Even if an elected member has permission to be absent, they may participate in a meeting if they are available to attend.

Statutory Environment

As per the Local Government Act s.39 a person ceases to hold office as a member of a Council if the person is absent, without permission of the Council, from 2 consecutive ordinary meetings of the Council.

Financial Implications

Not applicable.

Recommendation

That Council accepts the apology of Cr _____ for the Ordinary Council Meeting 2nd November 2020. The Council notes the absence without apology of Cr _____.

Moved:

Seconded:

3 DECLARATION OF INTEREST

Report Number 3.1.10.20
Author Cathy Winsley - CEO
Attachments NIL

Summary

Elected members and staff are required to declare any conflicts of interest arising from the matters contained in this agenda.

Background

Elected Members are required to disclose an interest in a matter under consideration by Council at a meeting of the Council or a meeting of a Council committee by:

- 1) In the case of a matter featured in an officer's report or written agenda item by disclosing the interest to the Council by disclosure as soon as possible after the matter is raised.
- 2) In the case of a matter raised in general debate or by any means other than the printed agenda of the Council by disclosure as soon as possible after the matter is raised.

The Council may elect to allow the Member to provide further and better particulars of the interest prior to requesting him/ her to leave the Chambers.

Staff Members of the Council are required to disclose an interest in a matter at any time at which they are required to act or exercise their delegate authority in relation to the matter. Upon disclosure the Staff Member is not to act or exercise his or her delegated authority unless the CEO or Acting CEO expressly directs him or her to do so.

Comment

NIL

Statutory Environment

- *Local Government Act 2008 s73 & s74* (Elected Members).
- *Local Government Act 2008 s107* Conflict of interest (Staff Members)

Policy Implications

EM04 Conflict of Interest – Code of Conduct.

Financial Implications

Not applicable.

Recommendation

That Council receives and notes the declarations of interest for this Ordinary General Meeting.

Moved:

Seconded:

4 DEPUTATIONS AND PRESENTATIONS

The council's financial auditors will be presenting to the Council on the progress of the Annual Audited Financials.

Matthew Kennon (Director) and Lawrence Autencio (Senior Manager Audit) from Merit Partners.

5 CONFIRMATION OF PREVIOUS MINUTES

Report Number	5.1.10.20
Author	Cathy Winsley - CEO
Attachments	Unconfirmed Minutes of the Meeting 28th September 2020

Summary

Minutes of the Ordinary General Meeting and confidential session held on 28th September 2020 are submitted to Council for confirmation that those Minutes are a true and correct record of the meetings.

Statutory Environment

The Minutes as submitted must comply with part section 67(2) *Local Government Act 2008* and that confirmation of Minutes is compliant with section 67(3) of the *Local Government Act 2008*.

Policy Implications

Not applicable

Financial Implications

Not applicable.

Recommendation

That the Minutes of the Ordinary General Meeting and Confidential Meeting held on 28th September 2020 be confirmed by Council as a true and correct record of the meeting.

Moved:

Seconded:

MINUTES OF THE ORDINARY MEETING OF THE BELYUEN COMMUNITY GOVERNMENT COUNCIL MEETING HELD 28th SEPTEMBER 2020

1 OPEN MEETING

The President welcomed Jasmine Kaur Brar the Council's new Finance/Admin Officer to the meeting and to the Council.

PRESENT AT MEETING:

Elected Members:

- Cr Zoe Singh - President
- Cr Rex Edmunds – Vice President
- Cr Cecilia Lewis

Staff:

- Cathy Winsley CEO
- Jasmine Kuar Brar Finance/Admin Officer

Visitors:

- Cathryn Hutton

MEETING OPENED The Ordinary Meeting of Council Meeting opened at 5:45PM

2 APOLOGIES AND LEAVE OF ABSENCE

<2.1.8.20>That Council notes the absence without apology of Cr Sing and Cr Moreen.

Moved: President Zoe Singh

Seconded: Cr Rex Edmunds

3 DECLARATION OF INTEREST

<3.1.8.20>That Council receives and notes the declarations of interest for the Ordinary General Meeting held 28th September 2020.

Moved: President Zoe Singh

Seconded: Cr Rex Edmunds

4 DEPUTATIONS AND PRESENTATIONS

Steve Kubasiewicz – Senior Planner for the DLGHCD

Mr Kabasiewicz discussed the future anticipated housing requirements for Belyuen. It is anticipated that

there needs to be another 20 blocks for houses. He has tentatively marked where he believes new housing blocks could be established. He has provided maps to the Councillors and asked for any feedback.

5 CONFIRMATION OF PREVIOUS MINUTES

<5.1.8.20>Council noted that Cr Cecilia Lewis was not present. That the Minutes of the Ordinary General Meeting held on 24th August and the Confidential Minutes of the Meeting 24th August 2020 be confirmed by Council as a true and correct record of the meeting with the noted amendment.

Moved: Cr Rex Edmunds

Seconded: President Zoe Singh

6 PRESIDENT'S REPORT

NIL

7 CEO REPORTS

7.1 Incoming and Outgoing Correspondence

<7.1.8.20>That Council receives and notes the Incoming and Outgoing Correspondence Report tabled at the Council meeting 28th August 2020.

Moved: President Zoe Singh

Seconded: Cr Cecilia Lewis

7.2 Report from the CEO

<7.2.8.20>That Council:

1. Receives and notes the report from the CEO for the period September 2020.
2. Gives approval for the CEO to attend the Waste Management Symposium in Darwin from the 7-9th October 2020
3. Notes the sale of the old roof racks to Rex Sing for \$50 after a period of public advertising.
4. Advises permission is denied to Brenton Hurt to hold a key to the aerodrome gate.
5. Approves the CEO seek a variation to the Department of Health project funding to install a chain fence at the back of the cemetery and develop signage.

Moved: President Zoe Singh

Seconded: Cr Rex Edmunds

8 OFFICER REPORTS

8.1 Policy Manual

<8.1.9.20>That Council:

1. Adopts the following policies as tabled:
 - a. EM08: Shared Services
 - b. FIN04: Disposal of Assets

c. GOV06: Fraud and Corruption Protection

2. Notes the CEO Plan GOV06.1: Fraud and Corruption Plan that provides the operational implementation of the Fraud Protection Policy.

Moved: Cr Rex Edmunds

Seconded: Cr Cecilia Lewis

8.2 Establishment of Audit Committee

Deferred to next meeting.

9 FINANCIAL REPORTS

9.1 Monthly Financial Report

<9.1.9.20>That Council:

1. Note the late receipt of the financial reports for August 2020.
2. Accept the financial reports for the period August 2020 as tabled in this report note they were provided late.

Moved: Cr Rex Edmunds

Seconded: President Zoe Singh

9.2 Financial Acquittals

<9.2.9.20>That Council:

1. Receives and notes the acquittal for the “Conversion to Councilwise Local Government Business Software” (Ref: LGR2015/0033) as tabled.
2. Receives and notes the Chief Executive Officer’s Financial Statement and Auditors Report in respect of the Roads to Recovery grant as tabled.

Moved: Cr Cecilia Lewis

Seconded: President Zoe Singh

10 QUESTIONS BY MEMBERS

NIL

11 GENERAL BUSINESS

11.1 Request for presentation by The Gathering

<11.1.9.20>That Council decline the request to attend an ordinary council meeting made by The Gathering and refer the matter to the CEO.

Moved: President Zoe Singh

Seconded: Cr Rex Edmunds

12 CONFIDENTIAL ITEMS

That pursuant to Section 65(2) of the Local Government Act and Regulation 8 of the Local Government (Administration) Regulations, the meeting be closed to the public to consider the Confidential item(s) of the Agenda.

Moved: President Zoe Singh

Seconded: Cr Rex Edmunds

<12.3.8.20>That the Council reopen the meeting for general discussion and that the resolutions from the confidential item 12.1 and 12.2 be read.

Moved: Cr Rex Edmunds

Seconded: President Zoe Singh

12.1 Financial and Accounting Services

<12.1.8.20>That Council:

1. Approves the Expression of Interest (EOI) and General Conditions of Contract for the Finance and Accounting Services contract and requests immediate advertising of the EOI.
2. Approves full administrator access for Cathy Winsley (CEO) of Belyuen Community Government Council to all bank accounts and financial systems held in the name of the Belyuen Community Government Council or operated on their behalf.

Moved: Cr Rex Edmunds

Seconded: Cr Cecilia Lewis

12.2 Update on Implementation of Business Case and Process Review

<12.2.8.20>That Council notes the status update on the implementation of the Business Case and Process Review.

Moved: President Zoe Singh

Seconded: Cr Cecilia Lewis

13 NEXT COUNCIL MEETING

The next Ordinary Meeting of Council be held on 26 October 2020 at the Belyuen Council Offices, Belyuen commencing at 5:00PM.

Meeting closed at 8:45PM.

6 PRESIDENT'S REPORT

Report Number	6.1.10.20
Author	President Zoe Singh
Attachments	Nil

Summary

The President reports to Council on her activity and any items of importance that have arisen since the last ordinary Council meeting.

Comment

The President gave a verbal report of her activities since the last council meeting.

Financial Implications

Not applicable.

Recommendation

That Council receives and notes the President's Report.

Moved:

Seconded:

7 CEO REPORTS

7.1 Incoming and Outgoing Correspondence

Report Number	7.1.10.20
Author	Cathy Winsley - CEO
Attachments	NIL

Background

Council is provided with items of correspondence both received and sent since the last Council meeting.

Hard copies are available to Council on the day of each Ordinary Council meeting for perusal, with additional copies available on request to individual Elected Members.

The correspondence inwards and outwards will be tabled at every meeting or included in agenda items as part of the background information for that issue.

Comment

The following correspondence has been received or sent during the preceding period.

Correspondence In

NIL

Correspondence Out

	Date	To	Regarding
	19/10/2020	Brenton Hurt, Chief Pilot - Territory Air Services	Access to airstrip (from council meeting)

Consultation

Not applicable.

Statutory Environment

Not applicable.

Policy Implications

Not applicable.

Financial Implications

Nil

Recommendation

That Council receives and notes the Incoming and Outgoing Correspondence Report tabled at the Council meeting 2nd November 2020.

Moved:

Seconded:

7.2 Report from the CEO

Report Number	7.2.10.20
Author	Cathy Winsley - CEO
Attachments	NIL

Summary

Each meeting the CEO provides an update on activities and issues facing the Council.

Comment

Quarterly Reports for School Nutrition and Indigenous Employment Initiative

I have completed the latest quarterly reports for SNP and Indigenous Employment Initiative.

The Gathering

I negotiated an arrangement with The Gathering so that \$500 per month is available through the Belyuen Store for emergency relief for community members. Community members will be required to apply to me for access to this emergency relief.

Aged Care

The new dishwasher has been delivered for the Aged Care service and connected. The combi oven has also been installed. Aged care is delighted. The Aged Care has some problems with their solar hot water system. I am investigating whether replacing the existing solar hot water with electric hot water would be more cost efficient given that we have solar panels for electricity.

Belyuen Store

A new ice maker has been delivered to the Store. I am still working out with the store how the ice will be made available Council and community.

Workshop

New LED lights have been installed in the workshop and it is now looking much brighter. These lights are also more efficient so should help with costs.

Remote Airstrip

A telephone conference is scheduled with Thomas Carol from DIPL to discuss the funding application to the federal government for upgrades to remote airstrips.

Renewing CAL registration

I am investigating how to renew the CAL registration so that it is available for future construction work.

School Graduation Ceremony followed by Christmas Celebration and Lunch

The school has let me know that they have scheduled their celebrations for the 16th December 2020.

Christmas Leave for CEO

I would like to take two days off (Friday and Monday) during December to visit my mother. I will advise specific dates closer to the time.

Statutory Environment

Not applicable.

Financial Implications

Not applicable.

Recommendation

That Council:

- 1. Receives and notes the report from the CEO for the period October 2020.*
- 2. Approves two days personal leave for the CEO in December (dates to be advised closer to the date).*

Moved:

Seconded:

7.3 Annual Report

Report Number	7.3.10.20
Author	Cathy Winsley - CEO
Attachments	Draft Annual Report

Summary

The Council is being asked to approve the 2019-20 Annual Report and Audited Financial Statements.

Comment

Each year the Council is required to report on its activities and performance against the objectives included in Shire Plan for that year. The Annual Report has been prepared and is ready for the Annual Financial Statements to be included.

The report must be provided to the Minister for Local Government prior to 15 November. The report will also be published on the Council's website.

Statutory Environment

Section 132 and Section 199 of the *Local Government Act 2008* refers.

Financial Implications

Not applicable.

Recommendation

That Council approves the 2019-20 Annual Report and Audited Financial Statements as tabled.

Moved:

Seconded:



Annual Report 2019-20

BELYUEN COMMUNITY GOVERNMENT COUNCIL

TABLE OF CONTENTS

From the President.....	3
From the CEO	4
Governance	5
Elected Members	5
Meetings and Attendance	5
Belyuen Coomalie Working Group (Amalgamation).....	6
Staff	6
About Belyuen.....	8
Long-term Strategies	9
Strategy 1.....	9
Strategy 2.....	10
Strategy 3.....	10
Strategy 4.....	11
Strategy 5.....	12
The Belyuen Store	12
The Workshop (Civil Works)	13
Age Care	13
Strategy 7.....	14
Strategy 8.....	15
Service Delivery Plan	16
Core Activities	16
Agency Services.....	22
Commercial Services	25
Financial Statements	26

FROM THE PRESIDENT

Welcome to the Belyuen Community Government Council 2019-2020 Annual Report.

There are lots of positive things that we all have been working on over the past year. I hope that on reading the report we will be able to share with you some of our achievements, some of hurdles still to get over and some of our plans/ideas for the future.

I would like to thank my team members Rex Edmunds the Vice President for all his work and for assisting when I have not been able to come to a meeting. I also want to thank the rest of the team Cecilia Lewis, John Moreen and Rex Singh for their commitment and support at the meetings.

I would like to thank all the Belyuen staff for their commitment to their work, the Council and to the Belyuen Community: the Council Office, the Workshop, the Aged Care Centre, the Store, the Women's Centre and the Sports and Recreation Officers.

Cathryn Hutton our Consultant has done a lot of work for Council including, writing Policies, organizing financial matters to bring the finances back to Belyuen. I would like to thank her for all her work in helping Council and the Staff.

I would like to welcome Jasmine Brar our Finance Officer who will be responsible for doing the accounts for Belyuen using our new Council Wise accountancy package. Jasmine commenced a couple of months ago and is busy preparing for the move over to Council Wise.

I hope you enjoy reading the Annual Report and we welcome any comments.

Thank you

Zoe Singh

Zoe Singh

President - October 2020

FROM THE CEO

Welcome to *the new look* Belyuen Community Government Council's Annual Report for 2019-2020.

We invite readers to look at our *new look website, our new look shire plan and our new look Facebook pages.*

(Sneak Preview of 2020-2021 *new looks* include paper-free Council meetings, employment of a Finance Officer and operating with CouncilWise)

A special thank you to the commitment of all the Belyuen Staff: Workshop, Store, Aged Care, Women's Centre, Sport and Recreation and Administration, who continue to do their work with few complaints and often with minimal resources both material and human.

From March through to June 2020 Council was focused on Keeping Belyuen Safe from COVID – 19. Keeping Safe brought Council Members, Council staff, Community Members, Health Clinic staff and School staff all together to share information particularly hygiene awareness and to keep everyone updated with the Chief Minister and Health Advisors advice. Belyuen Council has continued the practices that were set up at each work place to help with the overall health and hygiene in the community.

I hope that the readers of this report can get a bit of a glimpse of what services Council provides and how we operate. For the smallest and poorest Local Government Council in the Northern Territory, we are proud of what we do achieve and what we continue to improve on for the benefit of the people of Belyuen.

So where did our *new look* come from?

Council are very appreciative to have received a Consultancy Grant from the Department of Local Government to address issues identified in a Business Case and Process Review (February 2020). Council is very privileged to have Cathryn Hutton undertaking the Consultancy Project.

Our *new look* has come about from Cathryn as she works through the Six Point Action Plan with Council and the CEO. Cathryn has set up a *new look* web site for Council (www.belyuen.gov.au); has given a *new look* for Meeting Agendas and Minutes; has given a *new look* to the Shire Plan; and now given the Annual Report a *new look*.

I would also like to acknowledge the work that Lisa Buchanan, the Culture Programme Coordinator has done in setting up and maintaining the Council Facebook page.

For all those who are taking the time to read this Annual Report, I say thank you.

We welcome any feedback to help us with continuous improvement.



Cathy Winsley CEO - October 2020

GOVERNANCE

Elected Members

Belyuen Community Government Council comprises the following elected members:

- Councillor Zoe Singh President
- Councillor Rex Edmunds Deputy President
- Councillor Cecilia Lewis
- Councillor John Moreen
- Councillor Rex Sing

The Finance Committee comprises:

- Councillor Zoe Singh President
- Councillor Rex Edmunds Deputy President
- Councillor Cecilia Lewis

Meetings and Attendance

The Council has monthly meetings, generally on the last Monday of the month. The following table details the meetings conducted and attendance.

	Councillor Zoe Singh President	Councillor Rex Edmunds Vice President	Councillor Cecilia Lewis	Councillor John Moreen	Councillor Rex Sing
July	0	1	1	1	1
August	1	1	1	1	1
September (Special)	1	1	1	1	0
October	1	1	1	1	1
November	0	0	0	0	0
December	1	1	1	1	1
January	0	1	1	1	1
February	1	1	1	1	1
March	1	1	1	1	1
April	0	0	0	0	0
May	0	1	1	1	1
June	1	0	0	1	1
Attendance rate	58%	75%	75%	83%	75%

Belyuen Coomalie Working Group (Amalgamation)

The Belyuen Coomalie Working Group ceased meeting on a regular basis in October 2019 following the meeting with the Minister. Work has continued to occur between the two councils and both councils continue to support the long-term vision of an amalgamated council.

Staff

The following details the staff employed by the Council as at the 30th June 2020.

Council Administration

Cathy Winsley	CEO
Natasha Lewis	Centrelink Agent/Administrative Assistant

Imabulk Aged Care

Kelly Murphy	Director Full Time
Tamara Cummins	Administrative officer Part Time
Linda Yarrowin	Aged Care Worker Part Time
Regina Bigfoot	Aged Care Worker Part Time
Trudy Walla	Aged Care Worker Part Time
Melinda Seccin	Aged Care Worker Part Time
Rita Moreen	Aged Care Worker Part Time
Robyn Presley	Aged Care Worker Casual
Noeleen Jenkins	Aged Care Worker Casual

Belyuen Store

Hayley Vassallo	Operations Manager Part Time
Samuel Cowdy	Casual Retail Assistant
Liam Cowdy	Casual Retail Team Member

School Nutrition

Deborah Singh	SNP Coordinator
Leikeisha Woodie	SNP Assistant

Civil Works/Workshop

Mark Perejuan	Manager Full Time
Peter Winsley	Assistant Manager Full Time
Kyle Perejuan	Mechanic Full Time
Anthony Richards	Parks and Gardens Part Time

Sports and Recreation

Brentley Moreen	Casual
Leikeisha Woodie	Casual
Christopher Moreen	Casual
Martha De Salvo	Casual

Belyuen Council Culture Programme

Lisa Buchanan	Culture Programme Coordinator Part Time
---------------	-----------------------------------------

Lorraine Lane, Patsy Jorroch, Angela Bigfoot, Maureen Mardi, Sandra Yarrowin, Daphne Yarrowin, Andrea Mardi, Gwen Rankin, Sheree Bianamu, Linda Yarrowin, Dale Singh, Danielle Lane, Bronwyn Bianamu, Dianne Bianamu, Rowena Mardi, Lorraine Williams, Margaret Bigfoot, Henry Moreen, Anthony Moreen, Bakthan Lane, Peter Jorroch, Robert Gordon.

Community Cultural Educators Casual

ABOUT BELYUEN

Belyuen Community Government Council strives to:

Improve the lifestyle and quality of life of the residents of Belyuen and involve the community in decisions that affect their lives.

The community is located on the eastern side of Cox Peninsula, approximately 128km by road from Darwin via the Stuart Highway and Cox Peninsula Road. Alternatively, a Ferry trip from Darwin (Cullen Bay) to Mandorah Wharf takes approximately 15 minutes with a further 15 minutes road travel to Belyuen.

Belyuen community is represented by seven clan groups: Emmi, Wadjiginy, Kiuk, MalakMalak, Mendtha, Marriamu and Maranunggu. The Traditional Owners for Kenbi (the land surrounding Belyuen) on the Peninsula are Larrakia.

Belyuen people are saltwater people.

The population varies around 170-200 numbers. Some families are slowly coming back to Belyuen. Belyuen has always had a transient population of individuals/families moving between Belyuen and Bagot, One Mile Dam, Minmirama, 15 Mile, and Palmerston. A lot of the current movement is around young adults going into relationships with partners from Darwin or if there has been some family unrest people will go and stay with family for a while to give that space for the conflict to settle down. People who do move into Darwin will always be considered Belyuen people because of where they have grown up.

LONG-TERM STRATEGIES

Strategy 1

With support from the Federal and Northern Territory Governments, continue to upgrade community infrastructure to remove health risks and danger.

2019-2020 saw the completion of the previous year's infrastructure projects at the Aged Care Centre and the Belyuen Store.

In June 2019 Council received a grant from the Department of Housing and Community Development under the Energy Efficiency and Sustainability SPGs. The Project involved removing the old terracotta tiles from the council office roof, replacing the roof and installing 31 solar panels for powering the Council Office. The Project was completed in 2019.

Late 2019-2020 Council received another grant and allocated funds to install a further 64 solar panels on the store roof as it was identified that more panels were needed. A grant was also received to connect the store generator into the store switch board. Council was also able to replace the lights at the workshop with LED's and replace the fans and air conditioners at the Council Office with energy efficient ones.

A major issue has been identified on the Cox Peninsula which has impacted Belyuen Council significantly.

What was known as the "Belyuen Dump" for 70+ years is not in the Council's boundary and is on Kenbi Land. Dumping rubbish at the "Belyuen Dump" has now been declared illegal by the NLC Kenbi Rangers. This means that there is nowhere on the Cox Peninsula to dispose of rubbish that does not fit into a wheelie bin.

Belyuen Council is addressing the issue for Belyuen residents on a short-term basis. However, there urgently needs to be a long-term strategy put into place to address the problem of waste management on the Cox Peninsula. Sadly, until this happens, we will see rubbish being dumped in the bush all over the Peninsula. Belyuen Council is keen to work with the NT Government, LGANT and Wagait Shire to address this need before it turns into a major environmental disaster.

Council will continue to apply for funding for identified infrastructure work as grant applications become available. Grants Connect and NT Grants are both very useful websites for letting Council know when new grant applications are Open.

Council would like to thank the Northern Territory Government and the Federal Government for supporting funding applications that have enabled Council to operate more efficiently and contribute to the NT Government's 'Road Map to Renewables Fifty percent by 2030' objective.

Strategy 2

Belyuen people will have a say in the future of local government and how that will continue to deliver services and support the residents

Belyuen Council Members have played an important role in making decisions that relate to the delivery of services within the community. Council members play an important role at community meetings which are held approximately 4 times a year or more often if there are issues to be addressed eg over the COVID-19 period there were many community meetings to keep people informed as to what was going on not just in the Territory but within Australia.

Council members also play a big role in organizing and running the return to country camps. Another camp was held at Buwambi in the middle year school holidays this year. These camps are funded through an Alcohol Harm Minimisation Programme from NT Health.

Council employs a number of community people in all their Programmes and there is a two-way communication between staff and community members which gets fed back to workplace managers and directors. If required feedback will then go to the CEO.

There is a core group of staff who have been working at Belyuen for 10+ years. These staff have built up a good relationship with the community and the Council. This creates stability and brings with it trust within the community.

Belyuen Council is very lucky to have this because it helps make service delivery much easier.

Strategy 3

Council will help support and create local jobs

Local Jobs for Local People is a high priority (and has always been) for the CEO to achieve. Belyuen Council tries to employ community people where ever possible. Many times, it is just casual employment but it gives people the experience to work for their money, get their wages into their bank account and be free to spend it how they want. This is very empowering to people. In some cases, Council Admin staff will help the person get a tax file number, or set up a bank account or register with a superannuation fund. These everyday life work practices people stuck on Centrelink Benefits would not get to do.

Belyuen Council is the predominant employer of Belyuen people. The Belyuen School employs as many people that they have the funds for and like Council would employ more if the money was available.

TABLE OF EMPLOYMENT NUMBERS

	Full time equivalent	Full time	Part time or casual
Workshop and Civil Works	4	3	2
Community Store	3		9
School Nutrition Programme	1		3
Council Administration	3	2	2
Sport and Recreation	2		4
Women's Centre	1	1	11
Aged Care	5	1	12
	19	7	43

Council and the School are the only employers of local people who work in the community.

Belyuen Council would like the opportunity to be able to be the local employment agency in the community as Council feels quite confident that given the operational funds that go to employment agencies plus the participants allocated funds that Council would be in a good position to have everyone in employment.

2019-2020 the CEO is not aware that anyway got employment through the employment agency that services this area and is based in Belyuen. A lot of operational funds go into these agencies. It would be a worthwhile exercise for NIAA to do an analysis of how much is spent on people sitting in communities doing their time allocated activity on a Centrelink Benefit (year after year). Also, to include employment staff who go through a routine of preparing work plan and interviewing clients. For what purpose?

Strategy 4

Local activities that encourage residents of all ages and genders to be involved in strengthening their culture, building a healthy life style through sport and recreation and engaging in harmonious community activities.

Belyuen Council organizes a range of activities during the year for the community. Council gets funding for Australia Day activities and Territory Day. NLC provided NAIDOC activities for the community last year and the Belyuen Store did the catering. The Women's Centre always celebrate International Women's Day on March 8th. This year an IWD t-shirt was printed for all the women.

Sport and Recreation have activities for children and youth during the week. The activities are mostly basketball for the youth and the children like doing mixed up activities with their favorite being kite flying.

Sport and Recreation staff put on discos and movie nights. Not as a sport and recreation activity but the staff themselves put it on just for the community. Council has all the equipment. In 2020 extra activities did not take place because of the COVID-19 and Council closed the Sport and Recreation down for a few weeks to concentrate on emergency services.

The Culture Programme that Council receives funds for from NIAA operates 3 x per week at the school. Council employs adults on a casual basis to work with the Coordinator in delivering the Programme. The

school community staff are also involved. In 2019-2020 Council employed 20 indigenous adults to work on the Culture Programme with the school children.

Culture and harmonious community activities will continue to be high priority for Council.

Strategy 5

Working with funding agencies to create commercial opportunities that give the residents jobs and bring money back into the community to support all other activities that the community would like

The Belyuen Store

The Belyuen Store is an important Community Hub. The Store is where you go for take away meals, for groceries, for power tickets, for ferry tickets, to pick up your mail, for Telstra pre- paid, for ATM machine and for fuel. Income management funds are sent to the Store if the Centrelink client requests. It was also the contact point for people outside to phone up looking for people in the community. This practice is minimal now that the Community has a Telstra Tower and people can easily make their own phone calls.

The Store has struggled financially for the last fifteen years when a lot of people left the community because of community conflict. The population of around 170-200 is predominately people on a Centrelink payment with some Council wages. The Store does do catering for Council community events and when Service Providers request food for a meeting or activity they are putting on. The Store has a good reputation for quality tasty food that is freshly made to order. Council also encourages Service Providers who are in the community often to open a fuel account and purchase their fuel from Belyuen. The Belyuen Clinic and School both have fuel accounts at the Store.

There have been huge changes to the way the store operates over the last 18months. Purchasing is done only for what is needed that fortnight so when goods come-in, they go straight onto the shelves or in the freezer or fridge. This means that there is no stock sitting out the back not making any money for the Store.

The Store has also focused on basic food items, cleaning products, personal care items and fishing and camping items. Trinkets, toys for example are no longer ordered and neither are easter eggs or fire crackers.

Council is aware that customers only have limited money and it is much better to spend it on food and other necessities.

The new freezers and fridges have made a huge difference to the store and the way customers and staff use it. There are no longer any constantly breaking down equipment because it is so old. The old equipment has gone. When Council starts operating with Council Wise, a new system with new equipment will be put into the Store. We are hoping that the Finance Officer will be able to access information easily. A lot more tracking of items will be done and a lot better stock control.

The extra solar panels being put on late 2020 will hopefully see the power bill cut right down.

The store provides the school children's lunch programme and two community positions are funded to run this programme.

Civil Works (The Workshop)

Civil Works staff continue to play a major role in work in the community. As mechanics, they are responsible for repairing vehicles/trucks, boats, motor bikes, quad bikes, trailers, tractors, ride-on, backhoes and other pieces of equipment with customers coming both from inside and outside the community. The Clinic and School vehicles are all taken to the workshop. When the community closed down from COVID -19 the mechanics stopped taking vehicles from outside the community with the exception of NLC's. This meant that for most of March, April and May income to the workshop dropped down. The CEO did enquire as to whether the workshop was eligible for a small business COVID-19 grant but was told that Local Government was not eligible.

The Civil Works staff play a major role in the Community Emergency Management Plan – Keeping Belyuen Safe. Their knowledge of the infrastructure in the community both above and below ground level and their skills in machinery both small and large make them all important resource people.

The Civil Works staff do the majority of the Roads to Recovery Project work. They also prepare the cemetery for a funeral in consultation with the family.

The Civil Works operations will be undertaking a major revamp before the end of 2020 with a new accounting package being installed. Council Admin and Civil Works staff will have a programme which will provide them with amongst other things stock control and invoicing, receipting and raising a purchase order. The Workshop has recently been set up with a mobile EFTPOS machine so that payments can be made immediately into Council's bank account. Council Admin is hoping that this will also substantially decrease civil works debtors.

The Belyuen Workshop is the only mechanic's workshop on the Peninsula and it also does MVR checks.

Aged Care

Aged Care has been operating well during the 2019/20 despite the extra challenges of COVID-19. The Centre remains clean and tidy and the grounds well maintained. CCTV Cameras have now been installed throughout the centre and operating well.

The breakfast program introduced this year continues to operate well and the men enjoy each other's company each morning. Our breakfast menu has been reviewed by the nutritionist and recommendations made and menu updated.

In February 2020, Aged Care engaged an Occupational Therapist who plays a vital role in providing OT services and working with clients to improve their mobility to perform and participate in everyday activities. The services include enablement/prevention of functional decline, assessment for home modifications, falls prevention strategies, assistive technology, equipment prescription and functional assessments of daily activities.

Distribution of Home Care Packages (February 2020)

Service/Location	Level1	Level 2	Level 3	Level 4	Total
Belyuen		3	4	1	8
Wagait Beach		3		1	4
Dundee Beach			1		1
Vic Daly Region		1			1
Totals		7	5	2	14

Distribution of Commonwealth Home Support Packages (February 2020)

Service Location	Packages Delivered
Belyuen	7
Wagait Beach	8
Dundee Beach	4
TOTAL	19
Brokered Services	1
TOTAL	20

Strategy 7

Clean and beautify the community to ensure the country is cared for and the community looks good, creating proud residents.

Council has a contract with Veolia to do weekly wheelie bin pick ups. This works very well in the community as the truck comes around late morning and it gives people a chance to get their bins out. The Veolia drivers are very helpful and show patience when people are getting their rubbish together.

2019 prior to Wet Season Council organized a big community clean up which was well attended. Two large skip bins were delivered through Veolia. Council pays a hire fee for the skips and a tonnage fee for disposal at Shoal Bay.

Council is having problems with glass alcohol bottles being smashed on the roads. This is very dangerous for everyone and especially the kids who often do not wear shoes. In 1995, the then Belyuen Council banned alcohol in glass containers from coming into the community for this very reason. Local liquor suppliers had it written into their liquor licenses. The glass bottles have only reappeared since the Federal Government Intervention. Since then it has just got worse every year.

Council continues to engage ARK Vets to come every 3 months to do an animal management programme. The Vets give all the dogs medicine for worms and ticks. Dogs and cats are desexed and puppies are given immunization for Parvo. Council has provided this programme to the community for 20years and it is funded through the Council not any grants.

As identified in Strategy 1 there is a big problem on Cox Peninsula as there is no waste disposal unit on the whole Peninsula. This leads it open for the unfortunate practice of 'dumping in the bush'. Bush dumping creates a whole range of problems in itself.

Strategy 8

Young children, teenagers, women, men and elders are safe, healthy and cared for.

Belyuen Council continues to ensure where possible that community people are kept safe, healthy and are cared for.

Council works very closely with the Belyuen Clinic and the Belyuen School to address any community or individual concerns.

The elderly and disabled are cared for through the Aged Care Programme. Keeping people out of hospital and residential aged care centres is a big focus of the aged care programme and staff work very closely with the clinic staff and family to do their best to keep people at home.

School children are looked after through Council programmes such as school nutrition, sport and recreation and the culture programme with all staff having Working with Children Cards. Council works very closely with the school, the clinic and the community police in regard to children's safety.

Council is experiencing problems with the youth damaging road signs and smashing glass alcohol bottles on the road. Smashed large empty bottles of rum make a big mess on the roads and this becomes very dangerous for children who more than often do not wear anything on their feet.

This problem has been addressed many times at community meetings but nothing changes as 'no one knows who did it'!!

SERVICE DELIVERY PLAN

Core Activities

Governance

During 2019/20 the Council has focused on strengthening its governance and compliance activities and ensuring that the Council operates in the most efficient and cost-effective manner. With the support of the Local Government and Community Development, Department of Local Government, Housing and Community Development, the Council undertook a review on the opportunities for improving administrative and compliance activities. As a consequence of this review, the Council successfully secured funding to implement the Councilwise business system in the Council. Implementation of Councilwise will occur in October/November the last quarter of 2020.

The Council has also worked to review its policy and procedure framework in preparation for the commencement of the new Local Government Act.

Waste Management

The Council negotiated a contract with a new waste management service provider that commenced in July 2019. The contract has been highly successful and cost effective for the Council.

Core Service	2019 - 20 Activity	Performance Objective	Assessment
Maintenance and upgrade of parks, reserves and open spaces	Community oval	Council to continue to seek funding opportunities to upgrade and maintain oval	With the assistance of Ironbark participants, the Council continues to ensure that maintenance activities around the community are undertaken.
Parks, reserves and open spaces on Council lands, including ovals are developed and maintained for the use and benefit of recreational activities of the community. Excludes road reserves and the maintenance and upgrade of buildings, facilities and fixed assets	Maintenance of communal areas In conjunction with Northern Land Council (NLC) Kenbi Rangers and Cox Peninsula Bush Fire Council and Ironbark ongoing mowing and removal of foliage, weeds and debris from community spaces Tree removal for safety of community	The community is consistently visually tidy and long grass or weeds kept to a minimum at all times. Council continue to seek funds to remove all trees that create safety issues within the community.	
Maintenance and upgrade of buildings, facilities and fixed assets Council controlled buildings (hall, Council offices, workshop and store) are managed and maintained in a usable and reasonable condition fit for use	Council office and training centre are maintained to provide a clean and safe working environment	A clean and safe working environment is maintained and matters raised are addressed Training centre charged out to non-council service providers to support building maintenance costs	Council buildings are maintained. Users of the Training Centre are contributing to the maintenance costs of the building. Council successfully secured and installed solar

Core Service	2019 - 20 Activity	Performance Objective	Assessment
		Council seek funding to repair council office roof and install solar panels.	panels for the Council office.
	Maintain safe and operable aged care and women's centres	All centres are clean and safe for staff and clients There are no Work Health Safety (WHS) incidents or consumer complaints Pressure clean outside of building and ablutions before and after the wet season	Ongoing maintenance continues at the Women's Centre.
	Community store	Store is maintained and meets all public health and legislative requirements There are no WHS issues	The security in the Community Store has been improved to reduce the risk and incidence of break and enters.
	Recreation hall	Council seek grant funding to complete stage two of solar power installations. Pursue funding for internal fit-out including shelving	Council has scheduled the installation of solar panels in 2020/21 No activity
	Maintain a safe and operable workshop	Review policy for use of hall Nil WHS incidents are reported Staff work environment maintained and staff are satisfied with facilities.	A clean up of the workshop and yard was undertaken.
Management of cemetery	Maintain cemetery and surrounding area	Council seek funding for upgrade including office and customer service area fit out, and appropriate staff lunch break area Minimum two (2) community working bees at the cemetery each year Council to work with Ironbark and NLC Kenbi Rangers for regular cemetery maintenance Council continue to seek funds to digitise cemetery records Work with the NLC and Department Local Government, Housing and	The cemetery continues to be maintained with the assistance of Ironbark participants and community members. Council continues to seek funding to digitalize the cemetery records.

Core Service	2019 - 20 Activity	Performance Objective	Assessment
Lighting for public safety	Ongoing operation of local lighting.	Community Development to prepare for new cemeteries legislation Zero consumer complaints Continue to provide appropriate lighting in public areas	All street lighting is solar lighting.
Local road upgrading and construction Upgrading the standard of existing roads and construction of road infrastructure. This does not include maintenance of roads	Upgrade roads as identified and affordable	Urgent repairs are addressed in a timely fashion within Council budgetary constraints Upgrade road and crossing near Lot 244 under Roads for Recovery 2019-21 program	COVID 19 has delayed this project – scheduled for 2020/21
Local roads maintenance Road maintenance including pot holing, shouldering, grading, resealing, line marking and rehabilitation	Potholes and local road damage repaired as and where required	Repairs completed in a timely fashion Internal community roads are safe	General road repairs occurring.
Traffic management on local roads Traffic management to regulate, warn and guide road users including street and traffic signs	Signage and kerbing installed and repaired as required	Damaged signage and kerbing replaced as required. Kerbing and signage installed where appropriate and as required	COVID 19 has delayed this project – scheduled for 2020/21
Fleet, plant and equipment maintenance Manage and maintain shire owned and controlled vehicles, plant and equipment	Council maintains its fleet, plant and equipment at its workshop. New equipment sought to assist with delivery of Council services and upgrading council workshop and administration vehicles	Fleet, plant, and equipment, is roadworthy and registered where required Equipment is available for Council use to deliver Council services with minimal loss through repair and maintenance Seek funding for purchase of tow truck for workshop use. Civil Works manager to prepare and maintain a checklist for fleet, plant and equipment identifying any licenses and	Continue to undertake normal asset management activities.

Core Service	2019 - 20 Activity	Performance Objective	Assessment
Waste management Plan for and deliver waste management services that reduce the risk of harm to the community, are environmentally sustainable and include waste management strategies for waste reduction, reuse and recycling	Regular collection of household waste, maintenance of landfill, community clean up days and cyclone preparation clean up days. Seek funding to fence dump area for dumping control and traffic control	inspections required and contact details Zero preventable incidents Zero WHS issues Weekly bin pick ups Wheelie bins available for purchase in local store Minimal windborne litter Good participation in community clean ups Continue to seek funding to fence dump Council to work with NLC Kenbi Rangers and Ironbark for community weed management. One (1) week spray early in the dry season around all Council building fence lines and then as needed There are no serious community space fire outbreaks during dry season Council to work with Cox Peninsula Bush Fire Brigade, NLC Kenbi Rangers, and Ironbark, for communal areas management. Four (4) slashings of communal areas (parks) and Council workplaces including Community Hall over the wet season	The Council negotiated a contract with a new waste management service provider that commenced in July 2019. The contract has been very successful and cost effective for the Council. Council is arranging for large skip bins to assist with community clean-up. Weed control continues with the assistance of Ironbark participants.
Weed control	Regular slashing around communal areas Regular slashing around Council workplaces including Community Hall. Weed control around Council building fence lines		
Civic community events	Council to assist with Community Events as identified by the community. Council to assist Stakeholders who are Holding community events	Council supports regular local activities for all age groups Council seek funding for various events that the community wishes to participate in	Council undertook several activities during the year including: <ul style="list-style-type: none"> • Australia Day • Women's Day • Community cleanups Unfortunately, COVID-19 has impacted the council's ability to support large events.
Local emergency services	Emergency plan is in place and available on website. Plan to be updated at the	Emergency management plan updated and available	The Council drafted a pandemic response plan and updated the

Core Service	2019 - 20 Activity	Performance Objective	Assessment
	beginning of each wet season	on website from 31 st November 2019	emergency management plan.
Administration of local laws (by-laws)	Council will engage in discussions with other nearby Shires in regard to adoption of By Laws where relevant to Belyuen's needs.	Emergency Management Committee first planning meeting 1 st October 2019 Council to consider introducing by-laws as appropriate and relevant to needs	No activity
Development, monitoring and enforcement of by-laws for a safe and healthy community			
Training and employment of local people	Council will provide staff with access to training to develop their workplace skills. Work with Ironbark on training opportunities for all Belyuen people	Council provides employment for local people	Training continues to be provided where funding is available.
Customer relationship management including support the employment of local people in Council operations	Council staff present within the community at all times. Complaints are dealt with through regular engagement with service providers and the community	Council maintains 60% Indigenous staff All complaints dealt with in a timely manner at the closest level to the source of the complaint	No significant matters to report.
Governance including administration of Council meetings, elected member support	Council operates in accord with the <i>Local Government Act (2008)</i> and Regulations	Council to meet regularly as required under the <i>Local Government Act (2008)</i>	Council has met regularly.
Activities related to the election of Council representatives, electoral boundaries, administration of Council meetings, the terms and conditions of Councillor and elected member support		Council finance committees to be formed and meet regularly as required by the <i>Local Government Act (2008)</i> and Regulations	
Advocacy and representation on local and regional issues	Council continues to explore shared service options with Top End Councils. Council liaises with Land Council, NGO's and the private sector.	Council maintains TOPROC participation	Council continues to participate in TOPROC.
Development of proactive partnerships with government agencies, the Non-Government Organisations (NGO) sector, the private sector and development of partnerships with key stakeholders	Council continues to pro-actively participate in the discussions regarding structural and boundary changes	Council maintains relationships with NGO's, Land Council and other stakeholders	

Core Service	2019 - 20 Activity	Performance Objective	Assessment
Council website Council's website reflects Council's Governance, specific Policies and Procedures as approved by Council, Programme outcomes as identified by Council and other requirements under the Local Government ACT (2008)	Council continues to work with Local Government Compliance to ensure that website information meets requirements under the <i>Local Government Act (2008)</i> and the website is set out in a manner which is easy for people to access information.	The Belyuen Council website is maintained to meet compliance requirements under the <i>Local Government Act (2008)</i> .	Council website was upgraded in June 2020.

Agency Services

Women's Centre and Culture Programme

The Belyuen Culture Programme continues to be one of the most successful Programmes run through Council. The Programme is into its 6th year and has secured a further three years funding from the Federal Government for 19/20 to 21/22.

One of the reasons for the success of this Programme is its continuity of funding. It is a good example of how programmes can develop themselves in community through continuity of funding, staffing, community support including the local Primary School and the Department of Education. With continuity, community support and an excellent structural design (parents as the teaches) Belyuen can be very proud of what has been achieved and continues to achieve.

The Programme employs community adults to teach children at Belyuen Primary School language spoken and written, traditional practices for hunting and fishing, bush tucker, story telling and many other activities. Some of the programme is conducted at school (mostly on rainy days) but whenever possible the children go out with the adults to learn in the bush or at the beach.

Agency Service	2019 – 20 Activity	Performance Objective	Assessment
Aged Care	Council manages an Aged Care Service for Belyuen residents in line with the Federal Government funding agreement.	Service Provision Agreements with the Department of Health are met	Security has been upgraded in the Aged Care centre.
	Advocate on behalf of clients to ensure they receive all their entitlements from the Community Aged Care Package service providers.	Council offers services to people with aged care needs in areas surrounding Belyuen e.g. Wagait, Litchfield, Berry Springs, Dundee, Bynoe.	Aged Care Services continue to be provided across the Cox Pennisular.
	Ensure that all community people eligible for services are given the opportunity to have the services that are needed to meet their needs.	Zero compliance breaches Zero WHS breaches	
	Ensure that staff are trained in delivering aged care and home care services	Minimum three (3) community aged care workers employed at one time	
	Implement work with Council, staff and community members to develop a long-term plan for aged and disabled resources including a	Zero consumer complaints	

Agency Service	2019 – 20 Activity	Performance Objective	Assessment
	possible regional residential care Centre		
Sport and recreation	<p>Review Belyuen Sports and Recreation Action Plan as required, subject to funding. Sport and Recreation Officers organize sport and recreation activities identified in the plan subject to funding. Plan to include training for officers and other interested Indigenous people</p> <p>Sport and Recreation Officer to work with Belyuen School in providing activities through the School Sports Voucher Program. Work with Belyuen CEO to obtain funding for sporting equipment and activities.</p>	<p>Sport and Recreation Officers coordinate Activities as defined in the 19-20 Plan</p> <p>Minimum of one (1) community event per month be held in the community hall</p> <p>Council to seek funding to purchase sporting equipment and help cover costs of activities</p> <p>Community satisfied with program being delivered within the community</p> <p>Zero WHS breaches and compliance breaches</p>	
Airstrip	Maintain airstrip under identified scope of works items. Oversee landings and departures. Council to monitor use of the airstrip by flying school companies and other air operators to ensure landing fees are paid to Council. Council to pursue increase in funding to cover real costs to maintain and reseal the airstrip as required	<p>Department of Infrastructure maintenance contractual requirements are met</p> <p>Council invoices the Department of Infrastructure, planning and logistics as the work is completed</p> <p>Private flying school companies are paying landing fees</p> <p>Other air operators are paying landing fees as required</p> <p>Funding increase approved to help cover actual costs</p> <p>Indigenous staff trained to become Reporting Officers</p>	<p>Department of Infrastructure maintenance contractual requirements are being met</p> <p>Air operators are paying landing fees as required</p>

Agency Service	2019 – 20 Activity	Performance Objective	Assessment
		Zero WHS breaches	
		Zero contract compliance issues	
Centrelink	Council to provide Centrelink agency support as per Department of Human Services contract	Department of Human Services Agency contractual requirements are met	Centrelink contract continues to be provided in accordance with the contractual requirements.
		Community person trained and employed by Council to perform Centrelink agency work	
		Council office open a minimum of four (4) hours per working day for community members to do Centrelink reporting requirements	
		Council to maintain Departmental equipment and keep secure	
		Council to prepare and forward monthly reporting statistics to the Department.	
		Centrelink Agency staff work with Department staff who come to Belyuen to provide a range of Centrelink services that cannot be done by the Agency staff.	
		Zero WHS breaches	
		Zero consumer complaints	

Commercial Services

Service	2019 – 20 Activity	Performance Objective	Assessment
Belyuen Store	Operate a profitable store that offers well priced, appropriate and healthy good community and passing trade and provides real jobs for community members	<p>Position store for revenue growth into the future</p> <p>Develop and market a takeaway food service</p> <p>Promote store to local passing trade –fuel prices competitive, tasty and freshly cooked food, friendly service</p> <p>Reduce operational costs through use of sustainable energy options.</p> <p>Minimum of 50% store staff are community members</p> <p>Zero WHS breaches</p> <p>Zero license compliance issues</p>	<p>The Belyuen Store continues to improve and streamline its services.</p> <p>The food service is well received by the community and provides a range of popular items.</p>
Workshop	Generate revenue from workshop operations (Motor Vehicle Registry (MVR) inspections, vehicle repairs and plant hire) to lead future job creation	<p>All qualified mechanics to become licensed MVR Inspectors.</p> <p>5% increase in number of MVR inspections</p> <p>Promotion of workshop within the Peninsula Local advertising</p> <p>Zero WHS breaches</p> <p>Zero consumer complaints</p> <p>Increase range of mechanical repairs and services.</p>	<p>The Workshop is operating well and continues to provide a valuable service for the broader community.</p> <p>The Workshop conducted a total of 130 MVR inspections for the year 2019-2020</p> <p>The community restrictions imposed in response to COVID-19 have impacted the turnover of the Workshop.</p>

FINANCIAL STATEMENTS

Please refer to the Annual Financial Statements 2019-20

**BELYUEN COMMUNITY
GOVERNMENT COUNCIL**

General Purpose Financial Report
For the year ended 30 June 2020

BELYUEN COMMUNITY GOVERNMENT COUNCIL

General Purpose Financial Report
For the year ended 30 June 2020

TABLE OF CONTENTS

	PAGE No.
Independent Auditor's Report	2
CEO's Certificate	5
General Purpose Financial Report	
Statement of Profit or Loss and Other Comprehensive Income	6
Statement of Financial Position	7
Statement of Changes in Equity	8
Statement of Cash Flows	9
Notes to the Financial Statements	
Note 1 Significant Accounting Policies	10
Note 2a Functions	19
Note 2b Components of Functions	20
Note 3 Operating Revenues	22
Note 4 Operating Expenses	24
Note 5 Cash and Cash Equivalents	27
Note 6 Accounts and Other Receivables	27
Note 7 Other Assets	28
Note 8 Inventory	28
Note 9 Property, Plant and Equipment	29
Note 10 Accounts and Other Payables	31
Note 11 Employee Provisions	31
Note 12 Statement of Cash flows	32
Note 13 Contingent Assets and Contingent Liabilities	32
Note 14 Conditions over Grants and Contributions	33
Note 15 Financial Instruments	34
Note 16 Auditor's Fees	36
Note 17 Related Party Transactions	37
Note 18 Impact of COVID-19 Pandemic Crisis	38

Independent auditor's report to the members of Belyuen Community Government Council

Report on the Audit of the Financial Report

Qualified Opinion

We have audited the accompanying general purpose financial report of Belyuen Community Government Council ("the Council"), which comprises the statement of financial position as at 30 June 2020, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, a summary of significant accounting policies and other explanatory notes and the CEO's Certificate.

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of our report, the financial report presents fairly, in all material respects, the financial position of Belyuen Community Government Council as of 30 June 2020, and its financial performance and cash flows for the year then ended in accordance with Australian Accounting Standards and the *Local Government Act and Regulations 2008*.

Basis for Qualified Opinion

As is common for organisations of this type, the Council has determined that it is not practical to establish an efficient system of controls over store sales and repairs to vehicle/equipment revenue. Accordingly, as the evidence available to us regarding these sources of revenue was limited, our audit procedures with respect to these sources had to be restricted to the amounts recorded in the financial records. We therefore are unable to confirm that the store sales and repairs to vehicle/equipment revenue recorded by the Council is complete.

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Council in accordance with the Northern Territory Local Government Act and the ethical requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants* (the 'Code') that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Material Uncertainty Related to Going Concern

We draw attention to statement of profit or loss and other comprehensive income and Note 5 in the financial report, which indicates that the Council incurred a net loss of \$91,688 during the year ended 30 June 2020 and, as of that date, the Council's unrestricted cash balance had a deficit of \$217,958. These events or conditions, along with other matters as set forth in Note 1, indicate that a material uncertainty exists that may cast significant doubt on the Council's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

The Responsibility of the Chief Executive Officer and Those Charged with Governance for the Financial Report

The Chief Executive Officer (“CEO”) of the Council is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the Northern Territory Local Government Act, and for such internal control as the CEO determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for assessing the Council’s ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Council or to cease operations, or have no realistic alternative but to do so.

Those charged with corporate governance are responsible for overseeing the Council’s financial reporting process.

Auditor’s Responsibilities for the Audit of the Financial Report

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

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

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

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

We communicate with management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Merit Partners



Matthew Kennon
Director

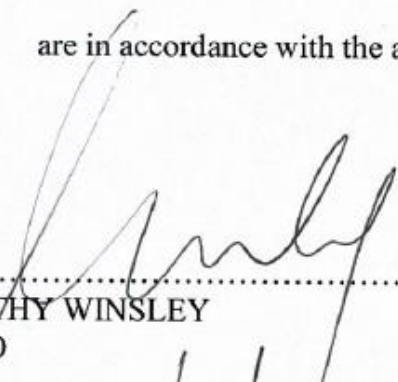
Darwin
28 October 2020

BELYUEN COMMUNITY GOVERNMENT COUNCIL

CEO'S CERTIFICATE

I, Cathy Winsley, the CEO of Belyuen Community Government Council certify that the annual financial statements:

- (a) the Financial Statements have been properly drawn up in accordance with the applicable Australian Accounting Standards, the Local Government Act, and the Local Government (Accounting) Regulations and Australian Accounting Standards so as to present fairly the financial position of the Council and the results for year ended 30 June 2020, and;
- (b) are in accordance with the accounting and other records of the Council.



.....
CATHY WINSLEY
CEO

DATE:

28/10/20

BELYUEN COMMUNITY GOVERNMENT COUNCIL

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2020

	Notes	2020 \$	2019 \$
OPERATING REVENUES			
Interest	3(b)	12	25
Grants & Contributions provided for Operating Purposes	3(a)	938,543	966,019
Other Operating Revenue	3(c)	1,964,575	1,632,744
TOTAL OPERATING REVENUES		2,903,130	2,598,788
OPERATING EXPENSES			
Employee Costs	4(a)	(1,068,165)	(988,596)
Depreciation	4(b)	(200,706)	(212,703)
Other Operating Expenses	4(c)	(1,725,947)	(1,534,938)
TOTAL OPERATING EXPENSES		(2,994,818)	(2,736,237)
OPERATING (LOSS) / PROFIT BEFORE OTHER COMPREHENSIVE INCOME		(91,688)	(137,449)
OTHER COMPREHENSIVE INCOME		-	-
TOTAL COMPREHENSIVE (LOSS) / PROFIT FOR THE YEAR		(91,688)	(137,449)

The statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes.

BELYUEN COMMUNITY GOVERNMENT COUNCIL**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2020**

	Notes	2020 \$	2019 \$
CURRENT ASSETS			
Cash and cash equivalents	5	658,922	540,485
Trade and other receivables	6	88,270	31,451
Other current assets	7	140,217	101,725
Inventory	8	46,106	35,839
TOTAL CURRENT ASSETS		933,515	709,500
NON CURRENT ASSETS			
Property, plant and equipment	9	1,424,271	1,519,377
TOTAL NON CURRENT ASSETS		1,424,271	1,519,377
CURRENT LIABILITIES			
Trade and other payables	10	460,917	343,418
Unearned grant income	14	157,437	-
Employee provisions	11	340,553	314,449
TOTAL CURRENT LIABILITIES		958,907	657,867
NON CURRENT LIABILITIES			
Employee provisions	11	35,250	27,055
TOTAL NON CURRENT LIABILITIES		35,250	27,055
NET ASSETS		1,363,629	1,543,955
EQUITY			
Accumulated surplus		1,363,629	1,543,955
TOTAL EQUITY		1,363,629	1,543,955

The statement of financial position should be read in conjunction with the accompanying notes.

BELYUEN COMMUNITY GOVERNMENT COUNCIL

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2020

	2020	2019
	\$	\$
Balance at the beginning of the year, as previously stated	1,543,955	1,681,404
Less Adjustments on adoption of AASB 15 and AASB 1058 (Note 1)	88,638	-
Balance at the beginning of the year, as adjusted	1,455,317	1,681,404
Comprehensive income:		
(Loss)/Profit for the year attributable to members of the entity	(91,688)	(137,449)
Other comprehensive income for the year	-	-
Total comprehensive income attributable to members of the entity	(91,688)	(137,449)
Balance at the end of the year	1,363,629	1,543,955

The statement of changes in equity should be read in conjunction with the accompanying notes.

BELYUEN COMMUNITY GOVERNMENT COUNCIL**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2020**

	Notes	2020	2019
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Interest		12	25
Grant Income		1,007,342	966,019
Other revenue		1,912,243	1,659,172
Payments			
Employee costs		(1,018,946)	(981,718)
Other expenses		(1,676,614)	(1,478,895)
Net Cash provided by / (used in) Operating Activities	12(b)	224,037	164,603
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments			
Purchase of property, plant and Equipment		(105,600)	(390,992)
Net Cash (used in) / provided by Investing Activities		(105,600)	(390,992)
NET INCREASE / (DECREASE) IN CASH HELD		118,437	(226,389)
CASH AT THE BEGINNING OF THE YEAR	12(a)	540,485	766,874
CASH AT THE END OF THE YEAR	12(a)	658,922	540,485

The statement of cash flows should be read in conjunction with the accompanying notes.

BELYUEN COMMUNITY GOVERNMENT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements and notes represent those of Belyuen Community Government Council ('the Council') and the community store by which the Council controls resources to carry on its functions. A summary of contributions to the operating result and net assets by function is provided at Note 2(a).

The financial statements were authorised for issue on the same date by which CEO signed the CEO's Certificate.

Basis of Preparation

These general purpose financial statements have been prepared in accordance with the *Local Government Act (NT)*, *Local Government (Accounting) Regulations (NT)* and the Australian Accounting Standards and Interpretations of the Australian Accounting Standards Board. The Council is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards. 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 cash flow information, have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement of 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 and are presented in Australian dollars.

Adoption of new and revised accounting standards

The Council has adopted new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that are relevant to their operations and effective for the current annual reporting period. This include the following:

AASB 15 Revenue from Contracts with a Customer / AASB 1058 Income for Not-for-Profit Entities

AASB 15 Revenue from Contracts with a Customer (AASB 15) supersedes AASB 111 Construction Contracts, AASB 118 Revenue and related interpretations and applies, with limited exceptions, to all revenue arising from contracts with customers. Under AASB15 revenue from agreements that are enforceable, have sufficiently specific performance obligations and transfer goods or services to the customer or third-party beneficiary will be recognised when or as performance obligations are satisfied. AASB 15 requires entities to exercise judgement, taking into consideration all of the relevant facts and circumstances when assessing contracts with their customers.

AASB 1058 Income for Not-for-Profit Entities (AASB 1058) clarifies and simplifies income-recognition requirements that apply to not-for-profit entities and replaces most of the not-for-profit provisions under AASB 1004 Contributions. AASB 1058 applies to transactions where the consideration to acquire an asset is significantly less than fair value principally to enable the entity to further its objectives, and where volunteer services are received.

In contrast with previous standards such as AASB 1004, AASB 1058 allows deferral of income from capital grants where there is an enforceable contract with sufficiently specific performance obligations and the agreement does not require the Council to transfer the asset to other parties. For such capital grants, the funding received is initially deferred in an unearned revenue liability and subsequently recognised as revenue as or when the Council satisfies obligations under the agreement.

BELYUEN COMMUNITY GOVERNMENT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

Basis of Preparation (Cont'd)

In accordance with transition provisions, the Council has applied the modified retrospective approach on transition to AASB 15 and AASB 1058, with the cumulative effect of applying both accounting standards recognised in retained earnings at 1 July 2019. Accordingly, the comparative information presented for 2018-19 has not been restated and is presented as previously reported.

The following tables summarise the transitional impact of adoption of AASB 15 and AASB 1058.

	Previous Standard \$	Adjustments \$	Adoption of New Standards \$
Statement of Financial Position			
Unearned grant income	-	(88,638)	(88,638)
Statement of Changes in Equity			
Retained earnings	(1,543,955)	88,638	(1,455,317)

AASB 16 Leases

AASB 16 *Leases* replaces AASB 117 *Leases*. The adoption of this new Standard will result to entities recognising a right-of-use asset and related lease liabilities in connection with all former operating leases except for those identified as low-value or having a remaining lease term of less than 12 months from the date of initial application. The new Standard has been applied using the modified retrospective approach. Prior periods have not been restated.

Lessees are required to remeasure the lease liability upon the occurrence of certain events (e.g., a change in the lease term, a change in future lease payments resulting from a change in an index or rate used to determine those payments). The lessee will generally recognise the amount of the remeasurement of the lease liability as an adjustment to the right-of-use asset. The Council has elected to account for short-term leases and leases of low-value assets using the practical expedients. Instead of recognising a right-of-use asset and lease liability, the payments in relation to these are recognised as an expense in profit or loss on a straight-line basis over the lease term.

As at 30 June 2020, the Council does not have any long-term leases and is therefore the adoption of this new standard has not have a material impact.

AASB 2016-8 *Amendments to Australian accounting standards – Australian implementation guidance for not-for-profit entities* (AASB 9 *Financial instruments*)

AASB 2016-8 is effective for the first time in 2019-20 and requires non-contractual receivables arising from statutory requirements to apply the initial recognition and measurement requirements of AASB 9. The requirements of AASB 2016-8 are largely consistent with existing recognition and measurement practices of the Council and therefore has not had a material impact.

BELYUEN COMMUNITY GOVERNMENT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

Basis of Preparation (Cont'd)

Several other amending standards and AASB interpretations have been issued that apply to the current reporting periods, but are considered to have no impact on public sector reporting.

New Accounting Standards for Application in Future Periods

Several amending standards and AASB interpretations have been issued that apply to future reporting periods but are considered to have limited impact on the Council.

Accounting Policies

Revenue

Revenue from contracts with customers is recognised when control of the goods or services are transferred to the customer at an amount that reflects the consideration to which the Council expects to be entitled in exchange for those goods or services. Performance obligations may be completed at a point in time or over time.

Rates and levies

Rates are recognised at the commencement of rating period. Rates over paid at the reporting period are classified as a current liability.

Grants and other contributions

Grants revenue is recognised at fair value exclusive of the amount of GST. Until 30 June 2019, grant revenue and other non-reciprocal contributions were recognised as revenue when the Council obtains control over the asset comprising the contribution, which was normally obtained on receipt.

From 1 July 2019, where a grant agreement is enforceable and has sufficiently specific performance obligations for the Council to transfer goods or services to the grantor or a third party beneficiary, the transaction is accounted for under AASB 15. In this case, revenue is initially deferred as a contract liability when received in advance and recognised as or when the performance obligations are satisfied.

Where grant agreements do not meet criteria above, it is accounted for under AASB 1058 and income is recognised on receipt of funding except for capital grants revenue received for the purchase or construction of non-financial assets to be controlled by the Council. Capital grants with enforceable contracts and sufficiently specific obligations are recognised as an unearned revenue liability when received and subsequently recognised progressively as revenue as or when the Council satisfies its obligations under the agreement. Where a non-financial asset is purchased, revenue is recognised at the point in time the asset is acquired and control transfers to the Council.

Government appropriation and grants are recognised in the profit or loss at the time of their receipt.

BELYUEN COMMUNITY GOVERNMENT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

Revenue (Cont'd)

Rendering of Services

Until 30 June 2019, revenue from rendering services was recognised by reference to the stage of completion of the contract. From 1 July 2019, revenue from rendering of services is recognised when the Council satisfies the performance obligation by transferring the promised services. The Council typically satisfies its performance obligations when:

- the amount of revenue, stage of completion and transaction costs incurred can be reliably measured and
- it is probable that the economic benefits associated with the transaction will flow to the Council.

Fees and Other charges

Other revenue includes fees for services provided to community and other organisations. These fees charged for providing ongoing services are recognised as income over the period the service is provided.

Interest

Interest received from term deposits is accrued over the term of the investment.

Income Tax

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

Good 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

Cash and cash equivalents include cash on hand, deposits held with banks and other short-term highly liquid investments with original maturities of three months or less.

BELYUEN COMMUNITY GOVERNMENT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

Trade and Other Receivables

Trade and other receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for expected credit losses (ECLs). 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.

The Council recognises an allowance for ECLs for trade and other receivables. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Council expects to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

ECLs are recognised in two stages. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12-months (a 12-month ECL). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is required for credit losses expected over the remaining life of the exposure, irrespective of the timing of the default (a lifetime ECL).

For trade and other receivables, the Council applies a simplified approach in calculating ECLs. Therefore, the Council does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. The Council has a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

Inventory

Inventories held for sale are measured at the lower of cost and net realisable value.

Property Plant and Equipment

Property, plant and equipment are measured on the cost basis and therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of property, plant and equipment is greater than the estimated recoverable amount, the carrying amount is written down immediately to the 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 *Impairment of Assets*).

Subsequent costs are included in an asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Council and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in profit or loss in the financial period in which they are incurred.

BELYUEN COMMUNITY GOVERNMENT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

Depreciation

The depreciable amount of all non-current assets is depreciated on a straight line basis over the asset's useful life commencing from the time the asset is available for use. The depreciation rates used for each class of depreciable assets are:

	Useful Life		Depreciation Rate	
	Years		%	
	2020	2019	2020	2019
Buildings & Infrastructure	20	20	5	5
Motor Vehicles	5	5	20	20
Office Furniture & Fittings	5	5	20	20

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.

Impairment of non-financial assets

At the end of each reporting period, the Council reviews the carrying amount of its 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 to sell 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.

Trade and Other Payables

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

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 the reporting period.

BELYUEN COMMUNITY GOVERNMENT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

Employee Provisions

Short-term employee provisions

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

Long-term employee provisions

Provision is made for employees' annual leave and long service leave entitlements 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. Long-term employee benefits are measured at the present value of the expected future payments to be made to the employees. Expected future payments incorporate anticipated future wages 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. Upon the re-measurement of obligations for other long-term employee benefits, the net change in the obligation is recognised in the profit or loss as a part of employee benefits expense.

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

Financial Instruments

(i) Initial recognition and measurement

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

Financial assets (except for trade receivables) are initially measured at fair value plus directly attributable 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.

BELYUEN COMMUNITY GOVERNMENT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

Financial Instruments (Cont'd)

(ii) Subsequent measurement

Financial assets are subsequently measured at:

- amortised cost (Loans & receivables and investments);
- fair value through Statement of Comprehensive Income; or
- fair value through Other Comprehensive Income.

Financial liabilities are subsequently measured at:

- amortised costs; or
- fair value through Statement of Comprehensive Income.

The Council does not have any financial assets and liabilities at fair value through other comprehensive income.

Trade receivables are subsequently measured at amortised cost using the effective interest rate method, net of any provision for expected credit losses. Whereas, trade payables are subsequently measured at amortised costs using the effective interest rate method.

(iii) Derecognition

Financial assets are derecognised when the contractual rights to receipt of cash flows expires or the asset is transferred to another party whereby the Council no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised when the related obligations are discharged, cancelled or have expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in the Statement of Profit and Loss and Other Comprehensive Income.

(iv) Impairment - Refer to Trade and Other Receivables.

Comparatives

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

BELYUEN COMMUNITY GOVERNMENT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

Economic Dependence

The Council is funded predominantly by funding provided by the Australian and Northern Territory Governments to meet operational and capital expenditure needs.

The Council, with support from the Australian and Northern Territory Governments, will continue to upgrade community infrastructure to better the delivery of services to the community. The Council also aims to work with funding bodies to help create commercial opportunities that give residents jobs and bring economic gains to support all activities of the Council and the Community. The performance of its Store and Workshop will also play a key role in ensuring sustainability of the Council while keeping the costs of managing these revenue streams as low as possible. The Council will also look to participate in the development of Cox Peninsula through partnering employment opportunities with other stakeholders and continue to negotiate improved terms and conditions of its grant funding arrangements.

Accordingly, the general purpose financial statements have been prepared on a going concern basis which contemplates continuity of normal business activities, in the expectation that such funding and support from the Australian and Northern Territory Governments will continue to be provided in future financial years.

Critical Accounting Estimates and Judgments

The financial statements do not contain any significant accounting estimates or judgments that may result in a material adjustment to the carrying amounts of assets and liabilities within the subsequent financial year.

BELYUEN COMMUNITY GOVERNMENT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

NOTE 2(a): FUNCTIONS OF THE COMMUNITY GOVERNMENT COUNCIL

The objectives and nature of the various functions of the Council reported on in note 2(b) are as follows:

Housing and Community Amenities

Community services, housing repair and maintenance, capital infrastructure, and emergency repairs to buildings.

General Public Services

Administration, trust account, and work for the dole programs.

Environmental Protection

Animal control program and associated veterinarian services.

Recreation, Culture and Religion

Sports and recreation facilities associated with a youth services program.

Social Protection

Aged care, FACS, after school care, vacation care, women's centre, and emergency relief.

Economic Benefit

General economic, roads, streets and footpaths, and services, underground drains, promotional and tourism affairs.

**BELYUEN COMMUNITY GOVERNMENT COUNCIL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

NOTE 2(b): COMPONENTS OF FUNCTIONS OF THE COMMUNITY GOVERNMENT COUNCIL

Revenues, expenses and assets have been directly attributed to the following functions/activities. Details of those functions/activities are provided.

	General Public Service		Environmental Protection		Housing and Community Amenities		Recreation, Culture and Religion		Social Protection	
	Actual 2020 \$	Budget 2020 \$	Actual 2020 \$	Budget 2020 \$	Actual 2020 \$	Budget 2020 \$	Actual 2020 \$	Budget 2020 \$	Actual 2020 \$	Budget 2020 \$
Operating Revenues										
Interest	1	24	-	-	-	-	-	-	-	-
Other operating revenue	278,468	411,481	-	-	272,622	375,442	-	50,997	709,384	17,390
Grants - NT	82,385	75,000	-	-	39,000	39,000	-	-	164,663	585,000
Grants - NT /CWTH - Specific	243,546	-	-	-	-	-	97,420	2,750	31,250	7,000
Grants - C'wealth	-	-	-	-	90,266	28,000	126,000	126,000	-	-
Total Revenue	604,400	486,505	-	-	401,888	442,442	223,420	179,747	905,297	609,390
Operating Expenses										
Employee Costs	233,250	206,742	-	-	237,748	236,956	116,551	123,885	297,524	301,330
Depreciation	152,461	-	-	-	-	-	-	-	-	-
Other Operating Expenses	209,844	213,273	-	-	221,533	187,376	125,818	81,535	569,877	286,420
Total Expenses	595,555	420,015	-	-	459,281	424,332	242,369	205,420	867,401	587,750
Net Change in Assets	8,845	66,490	-	-	(57,393)	18,110	(18,949)	(25,673)	37,896	21,640
Total Assets	2,008,931	-	-	-	40,527	-	-	-	28,152	-

**BELYUEN COMMUNITY GOVERNMENT COUNCIL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

NOTE 2(b): COMPONENTS OF FUNCTIONS OF THE COMMUNITY GOVERNMENT COUNCIL

Revenues, expenses and assets have been directly attributed to the following functions/activities. Details of those functions/activities are provided.

	Economic Benefit		TOTAL	
	Actual 2020 \$	Budget 2020 \$	Actual 2020 \$	Budget 2020 \$
Operating Revenues				
Interest	11	-	12	24
Other operating revenue	635,302	621,750	1,895,776	1,477,060
Grants - NT	-	-	286,048	699,000
Grants - NT / CWTH Specific	-	-	372,216	9,750
Grants - C'wealth	132,812	37,069	349,078	191,069
Total Revenue	768,125	658,819	2,903,130	2,376,903
Operating Expenses				
Employee Costs	183,090	152,709	1,068,163	1,021,622
Depreciation	48,246	-	200,707	-
Other Operating Expenses	598,876	494,360	1,725,948	1,262,964
Total Expenses	830,212	647,069	2,994,818	2,284,586
Net Change in Assets	(62,087)	11,750	(91,688)	92,317
Total Assets	280,176	-	2,357,786	-

BELYUEN COMMUNITY GOVERNMENT COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

	2020	2019
	\$	\$
NOTE 3(a) GRANTS AND CONTRIBUTIONS PROVIDED FOR OPERATING PURPOSES		
General Purpose Grants – Northern Territory		
Department of Local Government, Housing and Community Development (“DLGHCD”)	82,385	75,193
COVID –19 MOW	9,854	-
DLGHCD	-	500
Department of Health (DoH) – Aged Care CHSP	84,153	82,910
DoH- Indigenous Staff	70,656	69,680
DLGHCD – Matching Fund IEP	39,000	39,000
Total General Purpose Grants – Northern Territory	286,048	267,283
General Purpose Grants –Commonwealth		
DLGHCD – Roads	33,659	33,608
Department of Prime Minister & Cabinet	213,406	200,138
Roads to Recovery	31,581	-
DLGHCD – FAA	25,026	24,759
Total General Purpose Grants –Commonwealth	303,672	258,505
Special Purpose Grants – Northern Territory		
Upgrade Aged Care facilities	-	99,726
DLGHCD	220,153	66,490
Department of Tourism & Culture	79,420	80,000
Environment Small Grants	-	3,071
Outfront & Zero Turn Mower	-	49,909
Outdoor Pay Terminal Fuel Sale	-	33,571
Stronger Communities Program Round 5	9,000	-
Cultural Art & Knowledge Digital Resources	18,000	-
Australia Day Grant	2,750	2,000
Total Specific Purpose Grants – Northern Territory	329,323	334,767

BELYUEN COMMUNITY GOVERNMENT COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

	2020	2019
	\$	\$
Specific Purpose Grants – Commonwealth		
Department of Health	16,000	98,464
Department of Social Services	3,500	7,000
Total Specific Purpose Grants – Commonwealth	19,500	105,464
Total Grants and Contributions Provided for Operating Purposes	938,543	966,019

NOTE 3(b): INTEREST INCOME

Interest on bank accounts	12	25
Total Interest Income	12	25

NOTE 3(c): OTHER OPERATING REVENUE

Administration Fee	50,722	58,964
Airstrip Maintenance	53,099	30,921
ATM Commission	-	(83)
Contribution to operating costs	2,600	-
Centrelink Contract	58,479	58,453
CHSP – Clients Contribution	14,196	19,841
Office Rental	15,819	2,330
Client Service Contribution	20,712	17,415
Residential Fees	36,865	22,132
Donation	184	-
Domestic Assistance – Transit Care	3,229	842
Domestic Assistance	-	407
Exit Fee	600	900
Government Subsidy – Home Care Pack	352,008	212,666
Hire of Plant & Equipment	38,922	88,905
Hire of MV	698	-
HCP- Admin Fee	48,413	48,418
HCP – Case Management Fee	88,335	86,758
HCP – Service Fee	144,687	77,876
HCP – Top Up Service	19,074	5,954
Home Care Support - Calvary	-	10,092
Insurance - Store	2,580	-
Meals on Wheels	26,850	24,247
SUBTOTAL CARRIED FORWARD	978,072	767,038

BELYUEN COMMUNITY GOVERNMENT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

	2020	2019
	\$	\$
SUBTOTAL BROUGHT FORWARD	978,072	767,038
Merchant Fee Refund	3,387	-
Oil Waste Levy	923	882
Prize Money	-	100
Postal Services Fee	10,384	10,444
Period Contract – PAWA	-	40,698
Power Token Commission	4,200	3,215
R&M Council MV	5,551	-
Rates	83,486	38,761
Repairs to Vehicle/Equipment	150,798	164,307
Sale of Goods	18	-
School Lunches - SNP	11,934	-
Store sales	601,169	527,421
Sealink Ferry Commission	1,149	981
Sundry	-	53
Staff Training	500	1,000
Supervisor Charges – Host Place	-	33,556
Tyre Disposal Levy	540	-
Wage /Super Reimbursement	59,885	-
Waste Management Charge	52,579	44,288
Total Other Operating Revenue	1,964,575	1,632,744

NOTE 4(a): EMPLOYEE COSTS

Salaries and Wages	958,921	893,036
Superannuation	90,377	80,954
Workers Compensation	18,867	14,606
Total Employee Costs	1,068,165	988,596

NOTE 4(b): DEPRECIATION EXPENSE

Buildings	52,882	56,761
Office Equipment – Store	2,641	2,642
Infrastructure	29,396	66,987
Improvements	153	153
Furniture & Fittings	45,451	23,100
Plant & Equipment	70,183	63,060
Total Depreciation Expense	200,706	212,703

BELYUEN COMMUNITY GOVERNMENT COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

	2020	2019
	\$	\$
NOTE 4(c): OTHER OPERATING EXPENSES		
Accounting fees	103,823	100,585
Audit	25,353	25,134
Advertising	1,730	172
Administration Charges	50,680	58,964
Animal Control	1,923	5,854
Admission Fees	-	105
Art Advisors	-	4,470
Bank Charges	3,470	3,889
Bad Debts	23	3,310
Children/Cultural Activities	776	-
Christmas Party	629	227
Consultants/Managers Fees	39,160	-
COVID - 19	3,981	-
Cleaning Supplies	6,466	6,976
Clothing / bedding	1,672	117
Clearance check	245	1,540
Council Member Allowance	64,422	59,968
Cost of goods sold	448,950	387,063
Doubtful debts	-	2,123
Donations	-	389
Equipment < \$1,000	11,643	19,714
Electricity	31,760	41,809
Food Purchases	34,646	39,661
Fees	809	8,841
Fines & Penalties	375	-
Freight	488	426
Gas Supplies	1,791	1,820
Garbage / Waste Charges	32,479	30,007
Gardening, ground maintenance	4,379	120
General Council Election	-	1,093
Hire of Plant and Equipment	2,063	8,431
Hire Labour	1,230	622
Hire Venue/Office/Amenities	13,296	49,050
HCP- Purchases	26,903	22,875
HCP - Expenses	301,108	219,006
HCP - Other	6,970	5,860
Insurance	101,108	90,857
Internet Fees	4,314	3,550
Insurance – Airstrip	1,982	1,981
Meetings	986	1,338
Marine cargo	473	474
SUBTOTAL CARRIED FORWARD	1,332,106	1,208,421

**BELYUEN COMMUNITY GOVERNMENT COUNCIL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

	2020	2019
	\$	\$
NOTE 4(c): OTHER OPERATING EXPENSES (Cont'd)		
SUBTOTAL BROUGHT FORWARD	1,332,106	1,208,421
Membership Fees	2,433	-
Network Maintenance	10,951	10,370
Postage	68	36
Printing & Stationery	14,273	14,400
Pest control	2,420	1,250
Rent	5,200	5,200
Resource Material	62	-
R&M – Buildings (S11)	1,471	1,165
R&M – Buildings (E10)	2,967	-
R&M – Machinery & Other	1,865	17,657
R&M – Electrical	15,164	8,821
R&M – Equipment/Service	5,994	-
R&M – Plumbing	1,996	6,459
R&M – Fire Equipment	9,124	8,000
Return of Unexpended Grant	36,001	-
Safety Equipment/Clothing	1,839	1,313
Service Charges	6,812	-
Surveyor Fees	-	4,390
Sewerage	4,131	3,907
Store Use	2,956	11,407
Store Waste	3,754	4,761
Store Use for SNP	5,281	-
Stores, Materials & Loose Tools	28,399	22,410
Staff Amenities	855	1,108
Subscriptions/Membership	4,844	4,623
Training	500	3,500
Telephone / Fax	19,253	19,301
Transfer Funds in Trust	37,739	(3,922)
Travel and Accommodation	694	405
Uniforms	1,673	2,012
Vehicle – Fuel & Oil	23,330	35,744
Vehicle – Insurance	5,633	5,317
Vehicle - Rego	2,012	5,081
Vehicle – R&M	5,551	4,741
Vehicle – Equip. / Parts	108,355	99,640
Water	20,241	27,421
Total Operating Expenses	1,725,947	1,534,938

BELYUEN COMMUNITY GOVERNMENT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

	2020	2019
	\$	\$
NOTE 5: CASH AND CASH EQUIVALENTS		
General account	455,542	201,119
Trust account	177,827	309,584
Store Operating Account	10,751	12,635
Income Management Account	9,688	9,722
ATM – Float	2,940	4,340
Store – Float	2,000	2,000
Store – Cash on hand	174	1,085
Total Cash and Cash Equivalents	658,922	540,485

Restricted cash balances are as follows:

External restrictions

Income Management Funds in Trust included in Trade and other payables (refer Note 10)	9,688	9,722
Aged Pension Funds in Trust included in Trade and other payables (refer Note 10)	154,577	108,940
Unearned grant income (refer Note 14)	157,437	-
Unexpended grants recognised in accumulated surplus (refer Note 14)	179,375	168,987

Internal restrictions

Employee provisions (refer Note 12)	375,803	314,449
Total restricted cash	876,880	602,098
Total unrestricted cash	(217,958)	(61,613)

NOTE 6: TRADE AND OTHER RECEIVABLES

CURRENT

Accounts Receivable – Council	70,787	33,275
Trade Debtors - Store	17,138	-
Accounts Receivable – Store	715	3,032
Less: Allowance for doubtful debts	(370)	(4,856)
Total Accounts and Other Receivables	88,270	31,451

BELYUEN COMMUNITY GOVERNMENT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

NOTE 6: TRADE AND OTHER RECEIVABLES (Cont'd)

Credit Risk

Credit risk is the risk of financial loss to the Council if a customer or counterparty to a financial instrument fails to meet its contractual obligations. Exposure to credit risk is monitored by management on an ongoing basis. The maximum exposure to credit risk, excluding the value of any collateral or other security, is limited to the total carrying value of financial assets, net of any provisions for impairment of those assets, as disclosed in the balance sheet and notes to the financial statements.

The Council does not have any material credit risk exposure to any single debtor or group of debtors under financial instruments entered into by the Council. The following table details the Council's trade and other receivables exposed to credit risk with ageing analysis.

The balances of receivables that remain within 30 days are considered to be of high credit quality.

	2020	2019
	\$	\$
Receivables are aged as follows:		
Current		
1 – 30 days	50,571	5,960
31 – 60 days	1,291	3,818
61 – 90 days	6,815	2,893
Over 90 days	29,963	23,636
	<u>88,640</u>	<u>36,307</u>
The provision for doubtful debts is age as follows:		
Over 90 days	<u>370</u>	<u>4,856</u>

NOTE 7: OTHER ASSETS

CURRENT

Prepayments	140,217	101,725
Total Other Assets	<u>140,217</u>	<u>101,725</u>

NOTE 8: INVENTORY

CURRENT

Store Inventory	46,106	35,839
Total Inventory	<u>46,106</u>	<u>35,839</u>

All inventories are expected to be sold within 12 months.

BELYUEN COMMUNITY GOVERNMENT COUNCIL**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

	2020	2019
	\$	\$
NOTE 9: PROPERTY, PLANT & EQUIPMENT		
Buildings		
At cost	2,180,703	2,115,795
Less accumulated depreciation	(1,427,466)	(1,374,584)
Written down value	<u>753,237</u>	<u>741,211</u>
Plant and Equipment		
At cost	989,995	975,687
Less accumulated depreciation	(825,165)	(760,857)
Written down value	<u>164,830</u>	<u>214,830</u>
Infrastructure Works		
At cost	1,340,229	1,340,229
Less accumulated depreciation	(1,024,690)	(995,294)
Written down value	<u>315,539</u>	<u>344,935</u>
Furniture & Fittings – Store		
At cost	318,504	277,724
Less accumulated depreciation	(130,526)	(98,375)
Written down value	<u>187,978</u>	<u>179,349</u>
Improvements – Store		
At cost	3,065	3,065
Less accumulated depreciation	(2,800)	(2,647)
Written down value	<u>265</u>	<u>418</u>
Office Equipment – Store		
At cost	13,891	13,891
Less accumulated depreciation	(11,469)	(8,828)
Written down value	<u>2,422</u>	<u>5,063</u>
Work In Progress	<u>-</u>	<u>33,571</u>
Total Property, Plant and Equipment	<u>1,424,271</u>	<u>1,519,377</u>

BELYUEN COMMUNITY GOVERNMENT COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

NOTE 9: PROPERTY, PLANT & EQUIPMENT (Cont'd)

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:

Council	Buildings	Plant and Equipment	Infrastructure Works	Work In-Progress
Balance at 30 June 2018	646,364	203,839	411,922	64,057
Additions	151,608	74,051	-	33,571
Transfer To Assets	-	-	-	(64,057)
Disposals - Costs	-	(4,617)	-	-
Disposals/Written-Off – Acc Depreciation	-	4,617	-	-
Depreciation	(56,761)	(63,060)	(66,987)	-
Balance at 30 June 2019	741,211	214,830	344,935	33,571
Additions	31,337	20,183	-	-
Transfer To Assets	33,571	-	-	(33,571)
Disposals - Cost	-	(5,875)	-	-
Disposals - Acc Depreciation	-	5,875	-	-
Assets Written Off	-	-	-	-
Depreciation	(52,882)	(70,183)	(29,396)	-
Balance at 30 June 2020	753,237	164,830	315,539	-

Store	Furniture & Fittings	Office Equipment	Improvements	Totals
Balance at 30 June 2018	6,630	7,705	571	1,341,088
Additions	131,762	-	-	390,992
Transfer To Assets	64,057	-	-	-
Disposals	-	-	-	(4,617)
Disposals/Written-Off – Acc Depreciation	-	-	-	4,617
Depreciation/Write-back	(23,100)	(2,642)	(153)	(212,703)
Balance at 30 June 2019	179,349	5,063	418	1,519,377
Additions	54,080	-	-	105,600
Transfer To Assets	-	-	-	-
Disposals – Cost	(13,300)	-	-	(19,175)
Disposals - Acc Depreciation	13,300	-	-	19,175
Depreciation	(45,451)	(2,641)	(153)	(200,706)
Balance at 30 June 2020	187,978	2,422	265	1,424,271

BELYUEN COMMUNITY GOVERNMENT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

	2020	2019
	\$	\$
NOTE 10: TRADE AND OTHER PAYABLES		
CURRENT		
Accounts Payables	194,579	138,215
Accrued Expenses	99,205	91,124
PAYG	15,582	13,300
GST Payable	(16,032)	(21,298)
Employee deductions	3,318	3,415
Funds In Trust – Aged Pension	154,577	108,940
Income Management Funds held in Trust	9,688	9,722
	460,917	343,418

All payables are expected to be settled in 12 months. Due to the short term nature of these payables, their carrying value approximates their fair value.

NOTE 11: EMPLOYEE PROVISIONS

Current

Annual Leave	262,353	241,140
Long Service Leave	78,200	73,309
	340,553	314,449

Non - Current

Long Service Leave	35,250	27,055
	35,250	27,055

Total Employee Provisions

375,803	341,504
----------------	----------------

Employee Provisions – Annual Leave Entitlements

Based on past experience, the Council does not expect the full amount of annual leave to be settled wholly within the next 12 months. However, the amount must be classified as a current liability because the Council does not have an unconditional right to defer the settlement of the amount in the event employees wish to use their leave entitlements.

BELYUEN COMMUNITY GOVERNMENT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

NOTE 12: STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

Cash on hand at the end of the financial year as shown in the statement of cash flows is reconciled to items in the statement of financial position as follows:

	2020	2019
	\$	\$
Cash and cash equivalents	658,922	540,485
Balances as per Statement of Cash Flows	658,922	540,485

(b) Reconciliation of Change in Net Assets to Cash from Operating Activities

Net (Deficit)/Surplus for the period	(91,688)	(137,449)
Items not involving cash:		
Depreciation	200,706	212,703
(Profit) / loss on disposal of property, plant and equipment	-	-
Changes in operating assets and liabilities:		
(Increase)/decrease in inventory	(10,267)	27,992
(Increase)/decrease in accounts and other receivables	(56,819)	28,525
(Increase)/decrease in other assets	(38,492)	(5,497)
Increase/(decrease) in accounts and other payables	117,499	20,080
Increase/(decrease) in unearned grant income	68,799	-
Increase/(decrease) in provisions	34,299	18,249
Net cash flows from Operating Activities	224,037	164,603

NOTE 13: CONTINGENT ASSETS AND CONTINGENT LIABILITIES

On 9 February 2016, the Council received a letter from the Northern Land Council (“NLC”) in relation to section 19(5) of the *Aboriginal Land Rights (Northern Territory) Act 1997* in relation to aboriginal land occupied by the Council. NLC advised the Council that they were seeking to charge lease payments to the Council for the lease of land upon which Council’s buildings and infrastructure reside. NLC are seeking to back date these lease payments to August 2012. The Council disputes some of the land included by NLC. The Council has asked the Minister for Local Government and Community Services to negotiate with NLC in relation the matter, the outcome of which is not yet known.

As at 30 June 2020, the amount of any potential obligation cannot be measured with sufficient reliability, and has not been recognised in the accounts.

BELYUEN COMMUNITY GOVERNMENT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

NOTE 14: CONDITIONS OVER GRANTS

Grants that were obtained on the condition that they are expended on specified purposes or in a future period but which are not yet expended in accordance with those conditions are as follows:

	2020	2019
	\$	\$
Unexpended at the close of the previous reporting period	168,987	204,497
Less: Expended during the current reporting period from revenues recognised in previous reporting periods	(133,048)	(167,894)
Plus: Amounts recognised as revenues in current reporting period but not yet expended in accordance with the conditions	300,873	132,384
Unexpended and Unearned Grants at the close of the current reporting period and held as restricted assets	336,812	168,987
Net increase (decrease) in restricted assets in the current reporting period	167,825	(35,510)

Unexpended Grants Recognised in Accumulated Reserves

DoH – Cemetery (C45)	18,110	18,110
Outdoor Pay Terminal -OPT (E14)	-	11,750
Roof Replacement (G20)	-	66,490
Dept. of Justice – CBG (R30)	68	68
Sports & Recreation (R22)	11,163	41,001
Dept. of Prime Minister & Cabinet - (R29)	2,817	9,928
Australia Day Grant (S16)	-	385
Harmony Events (S30)	3,781	8,565
AC Regional, Rural & Remote Infrastructure (S36)	-	10,398
DoH – Traditional Camps (S19)	16,000	-
Environmental Small Grant (S35)	-	2,292
Culture Art & Knowledge (R31)	18,000	-
Road to Recovery	15,676	-
Special Comm Assistance & Local Employment (G25)	93,760	-
	179,375	168,987

Unearned Grant Income

Kitchen Equipment Upgrade (E16)	45,406	-
CouncilWise (Software) System (G26)	61,046	-
Consultancy Fee (G21)	43,127	-
Security Upgrade (S40)	7,858	-
	157,437	-

BELYUEN COMMUNITY GOVERNMENT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

NOTE 15. FINANCIAL INSTRUMENTS

(a) Financial risk management objectives and policies

The Council's principal financial instruments comprise accounts and other receivables, accounts and other payables and cash and cash equivalents.

The Council manages its exposure to financial risks, in accordance with its policies. Its objectives of the policies are to maximise the income to the Council whilst minimising the downside risk.

The Council's activities expose it to normal commercial financial risk. The main risks the Council is exposed to through its financial instruments are credit risk, liquidity risk and interest rate risk. Risks are considered to be low. There have been no substantive changes in the types of risks the Council is exposed to, how these risks arise, or the Council's objectives, policies and procedures for managing or measuring the risks from the previous period.

Primary responsibility for the identification and control of financial risks rests with the Council Members and the CEO under the authority of the Council Members.

(b) Credit risk

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

Credit risk is managed through maintaining procedures (such as utilisation of systems for approval, granting and removal of credit limits, regular monitoring of exposure against such limits and monitoring of financial stability of significant counterparties) ensuring to the extent possible that counterparties to transactions are of sound credit worthiness.

Risk is also minimised through investing surplus funds in financial institutions that maintain a high credit rating.

Credit risk exposures

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

There is no collateral held by the Council securing accounts and other receivables.

BELYUEN COMMUNITY GOVERNMENT COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

NOTE 15: FINANCIAL INSTRUMENTS (Cont'd)

(c) Liquidity risk

Liquidity risk arises from the possibility that the Council might encounter difficulty in settling its debts or otherwise meeting its obligations related to financial liabilities. The Council manages this risk by monitoring its cash flows through the use of cash flow forecasts and monitoring the ageing of receivables and payables.

The table below reflects an undiscounted contractual maturity analysis for non-derivative financial instruments. The Council does not hold directly any derivative financial liabilities. Cash flows realised from financial assets reflect the Council's expectation as to the timing of realisation. Actual timing may therefore differ from that disclosed. The timing of cash flows presented in the table to settle financial liabilities reflects the earliest contractual settlement dates.

	Within 1 Year		Total	
	2020	2019	2020	2019
	\$	\$	\$	\$
Financial liabilities due for payment				
Trade and other payables	461,367	351,416	461,367	351,416
Total contractual outflows	461,367	351,416	461,367	351,416
Total expected outflows	461,367	351,416	461,367	351,416
	Within 1 Year		Total	
	2020	2019	2020	2019
	\$	\$	\$	\$
Financial assets – cash flows realisable				
Cash and cash equivalents	658,922	540,485	658,922	540,485
Trade and other receivables	88,270	31,451	88,270	31,452
Total expected inflows	747,192	571,936	747,192	571,936
Net (outflow)/inflow on financial instruments	285,825	220,520	285,825	220,520

BELYUEN COMMUNITY GOVERNMENT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

NOTE 15: FINANCIAL INSTRUMENTS (Cont'd)

(d) Net fair value of financial assets and liabilities

The net fair value of financial assets and liabilities approximate their carrying value.

The carrying amounts of financial assets and liabilities are disclosed in the statement of financial position and in the notes forming part of the financial statements.

(e) Interest rate risk

Exposure to interest rate risk arises on financial assets and liabilities recognised at the end of the financial 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 exposed to earnings volatility on floating rate instruments. The financial instruments that expose the Council to interest rate risk is limited to cash and cash equivalents.

Sensitivity analysis

The following table illustrates sensitivities to the Council's exposure to changes in interest rates. The table indicates the impact on how surplus and equity 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.

	Surplus \$	Equity \$
Year ended 30 June 2020		
+/- 1% in interest rates	+/- 6,500	+/- 6,500
Year ended 30 June 2019		
+/- 1% in interest rates	+/- 5,400	+/- 5,400
	2020 \$	2019 \$
NOTE 16: AUDITOR'S FEES		
Audit of the financial report	25,353	25,134

BELYUEN COMMUNITY GOVERNMENT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

NOTE 17: RELATED PARTY TRANSACTIONS

The related parties of the Council include:

- the key management personnel (KMP) because they have authority and responsibility for planning, directing and controlling the activities of the Council directly; and
- spouses, children and dependants who are close family members of the KMP; and
- any entities controlled or jointly controlled by KMP or controlled or jointly controlled by their close family members.

Key Management Personnel

Key management personnel of the Council are those persons having authority and responsibility for planning, directing and controlling the activities of Council. This include the CEO and certain prescribed officers, if any, under section 112 of the *Local Government Act 2008*.

- (i) Names of persons holding the position of KMP at the Council at any time during the year are:

Zoe Singh, President
Rex Edmunds, Vice President
John (Mango) Moreen, (Councillor)
Cecilia Lewis, Councillor (Councillor)
Rex Sing, (Councillor)

Cathy Winsley, Chief Executive Officer

- (ii) Remuneration of KMP

Total remuneration and allowances paid to KMP during the year amounted to:

Details	2020	2019
	\$	\$
Base Salary	97,891	96,072
Superannuation	11,747	11,529
Other short-term benefits	22,416	22,482
Total	<u>132,054</u>	<u>130,083</u>

Allowances paid to Councillors amounted to \$64,422 during the year (2019: \$59,968).

- (iii) Retirement Benefits

No retirement benefits have been made by the Council to KMP during the reporting year.

BELYUEN COMMUNITY GOVERNMENT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

NOTE 17: RELATED PARTY TRANSACTIONS (Cont'd)

(iv) Loans to Responsible Persons

No loans have been made, guaranteed or secured by the Council to KMP during the reporting year.

(v) Other Transactions

Other than the amount paid as taxpayers or residents (e.g. rates, user charges fees, etc.), no other transactions have been made with KMP during the year.

During the year, 13 of KMP's close family member are employed by the Council under normal employment terms and conditions. The amount paid to KMP's close family members amounted to \$61,849.

Other than the above, there are no transactions to any organisations, on an arm's length basis and under normal terms and conditions, where the Council's KMP may hold executive positions and/or Directorships during the year.

(vi) Outstanding Amounts

As at 30 June 2020, there were no outstanding amounts receivable or payables to the Council's KMP.

NOTE 18: IMPACT OF COVID-19 PANDEMIC CRISIS

For most of the entities, the COVID-19 crisis has led to more variability and uncertainty underlying the preparation of the financial statements. As the Council engage in providing essential services/needs to the Belyuen community, the pandemic crisis has impacted the Council in a number of ways including:

- adopting changes of the Council office operations due to Covid-19 measures imposed by government;
- reduction of the Council's workshop revenue due to restrictions on potential customers from other communities and passer-by customers;
- given the social distancing regime and the inability for members to travel, all previously organised events have either been postponed or conducted via video or teleconferencing; and
- the Belyuen community was closed to all non-essential travel in response to concerns about the spread of coronavirus (COVID-19), some of the Council's essential services were discontinued and/or deferred.

Fortunately, the Council has not identified any write-offs, or expected credit or impairment losses due to COVID-19.

BELYUEN COMMUNITY GOVERNMENT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

NOTE 18: IMPACT OF COVID-19 PANDEMIC CRISIS (Cont'd)

The most challenging area of consideration from the COVID-19 crisis is impairment of assets and the supportable estimates of future cash flows. Although current estimates suggest limited volatility in cash flows projections and growth rates there is increased volatility as a result of the crisis.

The financial statements of the Council have been prepared on the basis that it is a going concern and that the Council will continue to operate. The Council's future as a going concern is dependent upon further grant funding.

Despite the ongoing uncertainty in relation to the COVID-19 pandemic impact, the Council believes that the Council will continue to receive support from funding bodies and will be able to generate sufficient cash flows to be able to pay its debts when they fall due. As such, the Council believes the going concern assumption used is appropriate.

8 OFFICER REPORTS

8.1 Establishment of Audit Committee (deferred from September)

Report Number	8.210.20
Author	Cathryn Hutton - Consultant
Attachments	Draft Audit Committee Terms of Reference

Summary

The Council is being asked to approve the establishment of an Audit Committee as required Part 5.2, and section 10(2) (b) of the *Local Government (Accounting) Regulations*.

Comment

An Audit Committee provides an important role between a council and its management and between a council and its community.

One of the primary roles of these committees is to provide suggestions and recommendations to councils and/or management about actions to be taken to enhance financial governance, considered to be in the best interests of local communities.

An Audit Committee plays a crucial role in the financial reporting framework of a council, by overseeing and monitoring the participation of management and external auditors in the financial reporting process. An audit committee also addresses issues such as the approach being taken by councils and management to address business risk, corporate and financial governance responsibilities and legal compliance. Councils may also refer issues of a strategic nature to their audit committees.

A draft Audit Committee Terms of Reference have been drafted for the Council's consideration. Key issues in the TOR are:

- The committee comprises a **minimum** of 3 people.
- The members of an audit committee may consist of, or include, persons who are not members of the council. That is, the committee can be made up of independent members and council members or just independent members.
- The Chairperson **must** be an independent member.
- The committee meets at least twice a year.
- The main responsibilities of the committee are:
 - to monitor and review the integrity of the council's financial management;
 - to monitor and review internal controls;
 - to make recommendations to the council about any matters the committee considers require the council's consideration as a result of the committee's functions.

Setting up the Committee

If the Council approves the establishment of an Audit Committee, the CEO will:

1. Seek suitable candidates for chairperson and independent member(s) of the committee
2. Present the suitable candidates to the Council at the November meeting of Council

3. Confirm appointment of Independent candidates
4. Seek nominations from Councillors for membership to the Audit Committee
5. Convene the first meeting of the Audit Committee in March 2021.

Statutory Environment

The Council is required to have an Audit Committee as outlined in Section 10 (3) of the *Local Government (Accounting) Regulations 2008*.

- (3) Without limiting subregulation (1), the CEO must establish and maintain an audit committee:
 - (a) to monitor:
 - (i) compliance by the council with proper standards of financial management; and
 - (ii) compliance by the council with these regulations and the Accounting Standards; and
 - (b) whose Chairperson must not be a member of council or a member of the council's staff.

The new *Local Government Act 2019* makes this requirement explicit, Section 86:

86 Audit committee

- (1) A council must, by resolution, establish and maintain an audit committee.
- (2) An audit committee consists of the persons appointed, by resolution, by the council to be members of the committee.
- (3) The members of an audit committee may consist of, or include, persons who are not members of the council.
- (4) However, the chairperson of an audit committee must not be a member of the council or a member of the council's staff.
- (5) The terms and conditions on which a person holds office as a member of an audit committee are to be as determined by the council.

Financial Implications

In accordance with Council's *EM05 Members Benefits and Allowances v1* "External Committee members will be paid at the equivalent rate of Class A2: Level 2 statutory body as defined by the Classification Structure Determination as published by the Office of the Chief Minister."

This is currently set at \$405 daily rate for the chairperson and \$228 for normal external committee member. Based on two meetings a year, the budget for this committee is approximately \$1,500 per annum to be funded from Council's administration budget.

Recommendation

That Council:

- 1. Approves the establishment of an Audit Committee with the Terms of Reference as tabled.***
- 2. Requests the CEO to seek suitable applicants for the independent members of the committee (including the chairman) and present the short list to the Council at its November 2020 meeting.***

Moved:

Seconded:

Audit Committee

Terms of Reference

Type		Version	
Approval Date		Resolution	
Review Date		Doc ID	

Establishment

The Audit Committee (the Committee) is established as an advisory committee to the Council in accordance with the Section 86 of the *Local Government Act 2019*.

Objective

The Committee is to provide independent assurance and assistance to the Belyuen Community Government Council (the Council) and the Chief Executive Officer (CEO) on:

- The Council's risk, control and compliance frameworks
- The Council's external accountability responsibilities as prescribed in the Local Government Act and Accounting Regulations

Key Responsibilities

The audit committee has no authority to act independently of council. The audit committee is responsible for acting as an advisory body to council. It will:

- monitor the effectiveness of the audit function and the implementation of audit recommendations
- monitor the effectiveness of the risk management function
- provide an independent line of reporting by the auditor to council
- review compliance with legislative requirements, contracts, standards and best practice guidelines
- review and, if appropriate, recommending council approve the financial statements (in conjunction with the Auditor's report)
- monitor changes in accounting and reporting requirements, and
- review policies relating to conflicts of interest, misconduct and fraud.

Membership

The audit committee will comprise of a minimum of three (3) members. The members of an audit committee may consist of, or include, persons who are not members of the council (independent members). The chairperson will be an independent member.

The members of the audit committee are appointed by the council.

Any independent member must not be a member of council or a member of the council's staff and will be appointed by the council.

SELECTION PROCESS

In selecting independent members, Council shall give due consideration to:

- level of understanding of local government and the council's operations and the environment in which it operates
- level of knowledge and practical exposure on governance and financial management practices
- capacity to dedicate adequate time on the committee
- depth of knowledge of regulatory and legislative requirements,
- and . ability to maintain professional relationships particularly with council members, staff and other stakeholders.

Council may at its discretion ask potential persons to make a short presentation to Council as part of the selection process.

OTHER ATTENDEES

Other persons may attend meetings of the Audit Committee, by invitation. Persons who may usually be invited are:

- Chief Executive Officer
- Financial Officer
- External financial service provider (if applicable)
- External audit provider.

These persons may take part in the business of and discussions at the meeting but have no voting rights.

Term of Membership

All audit committee members are appointed for a three-year period. Audit committee members who are members of council cease being a member of the committee if they are no longer a councillor of the council.

Independent members (including the chairperson) can be terminated by the council subject to the appointment agreement.

Reporting

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

- A summary of the key issues arising from each meeting of the committee.
- Annually, an overall assessment of the Council's risk, control and compliance framework, together with a summary of the work the committee performed in conducting its responsibilities during the preceding year.

The committee will make recommendations and report directly to Council.

Meetings

The Committee will meet at least two times per year. Meetings of the Audit Committee will be held in private in accordance with Section 99 of the *Local Government Act 2019*.

A forward meeting plan, including meeting dates and agenda items, will be agreed to by the Committee each year to address all of the Committee's responsibilities as detailed.

On setting the audit committee meeting dates the committee must have regard to the date of council meetings to ensure the audit committee report, including draft unapproved minutes of the most recent prior meeting, is reported to council on a timely basis.

Quorum

A quorum will consist of a majority of Committee Members and **must** include the Chair.

Voting Right of Committee Members

All Audit Committee members have equal voting rights on the committee. Where a vote is taken and the result is undecided the chairperson has the casting vote.

Secretariat

Secretariat support will be provided by the council administration.

Responsibilities

The Secretariat will be responsible for ensuring that the agenda for each meeting and supporting documentation are circulated, after approval from the chair, at least one week prior to the meeting. The Secretariat will prepare and maintain the minutes ensuring they are signed by the chair and distributed to each member.

Reporting

After meeting the audit committee will report to council at the next council meeting and include the committee draft unapproved minutes.

Access to Information

The Council, via the Council's Chief Executive Officer, will provide the necessary council records and reports for the audit committee to undertake its role and responsibilities subject to any confidentiality provisions in the Local Government Act or other legislative provisions. The audit committee should approach the council requesting required resources being mindful of the finite nature of such resources. The audit committee has no authority to procure resources independently of council.

Conflict of Interest

In accordance with the *Local Government Act 2019*, committee members must declare any conflicts of interest at the start of each meeting or before discussion of the relevant agenda item or topic. All details of any conflict of interests are to be minuted.

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

Confidential and Improper Use of Information

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

Due Diligence and Induction

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

Assessment of Committee

The chair of the committee and the CEO will initiate a review of the performance of the committee at least once every two years. The review will be on an internal assessment basis with appropriate input from the Council, CEO and senior managers, internal and external auditors, and any other relevant stakeholders.

Review

These Terms of Reference will be reviewed on an annual basis by the Committee. Any substantive changes will be recommended by the Committee and formally approved by the Council.

Revision History

Policy Version	Approval Date	Resolution	Doc Ref

Audit Workplan

	May	November
Financial Reporting		
Review of financial reports	FOCUS	
Review of financial timetable/plan	FOCUS	
Review of significant accounting and reporting issues	FOCUS	
Update on significant issues relating to commitments and contingencies, unusual and/or material items and trends	FOCUS	
External Audit		
Chair and independent member meet with External Auditor	FOCUS	
Review External Auditor's "Client Service Plan" including audit timetable, staffing and approach	FOCUS	
Review Annual Report		FOCUS
Briefing from EA on review financial reports, audit findings and follow up with management		FOCUS
Assessment of effectiveness of external audit		FOCUS
Internal Audit		
Review internal audit schedule	FOCUS	
Review performance and resourcing of Internal Audit	FOCUS	
Review Internal Audit Plan	FOCUS	
Risk Management		
Report on significant risk		FOCUS
Presentation on risk framework and review of risk register		FOCUS
Monitor implementation of External Audit / Internal Audit recommendations		FOCUS
Regulatory Compliance		
Review reports on legal and regulatory matters	FOCUS	
Review Local Government Act and Regulations compliance	FOCUS	
Internal Controls		
Review financial policy manual and issues register	FOCUS	
Review Council wide policies	FOCUS	
Review Audit Committee		
Review committee and member performance		FOCUS
Review committee terms of reference		FOCUS

9 FINANCIAL REPORTS

9.1 Monthly Financial Report

Report Number	9.1.10.20
Author	Cathy Winsley - CEO
Attachments	Financial report May 2020

Summary

The Council is provided with a financial report at each meeting.

Background

Not applicable.

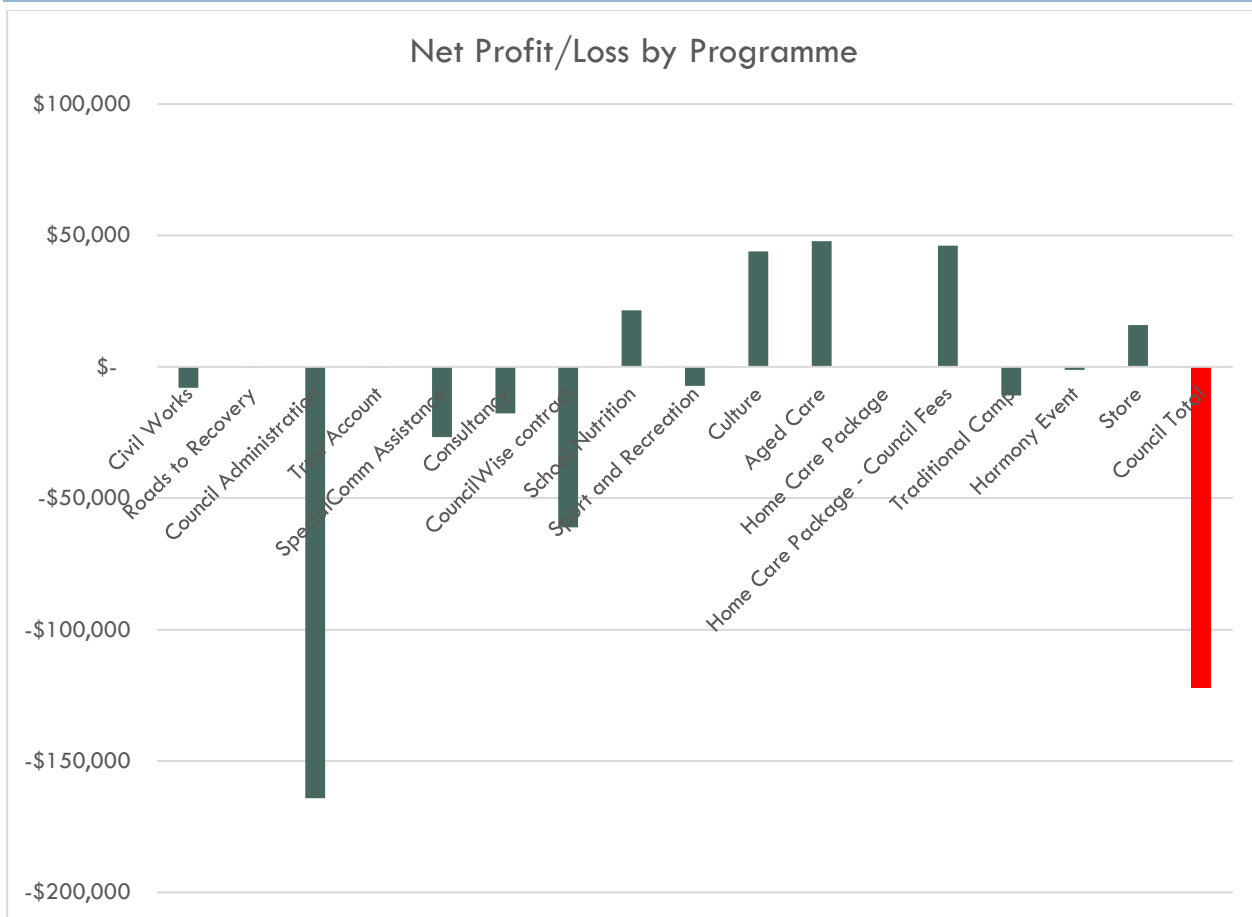
Comment

Balance Sheet

The Council's overall balance sheet position is healthy with approximately \$1.3m net equity. The Council has \$533K cash in the bank with approximately \$411k in debtors.

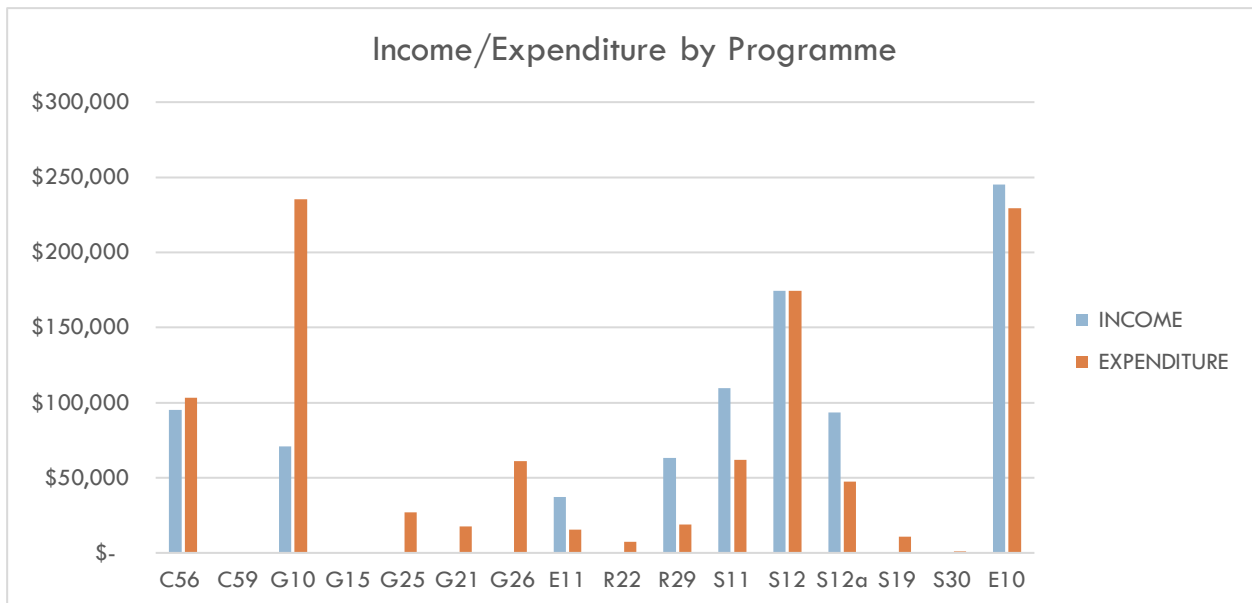
Profit and Loss

The Council is currently operating at a \$122K deficit, however, approximately \$80K of the expenditure is against grant funds paid in the previous financial year and not shown in the carry over grants figure.



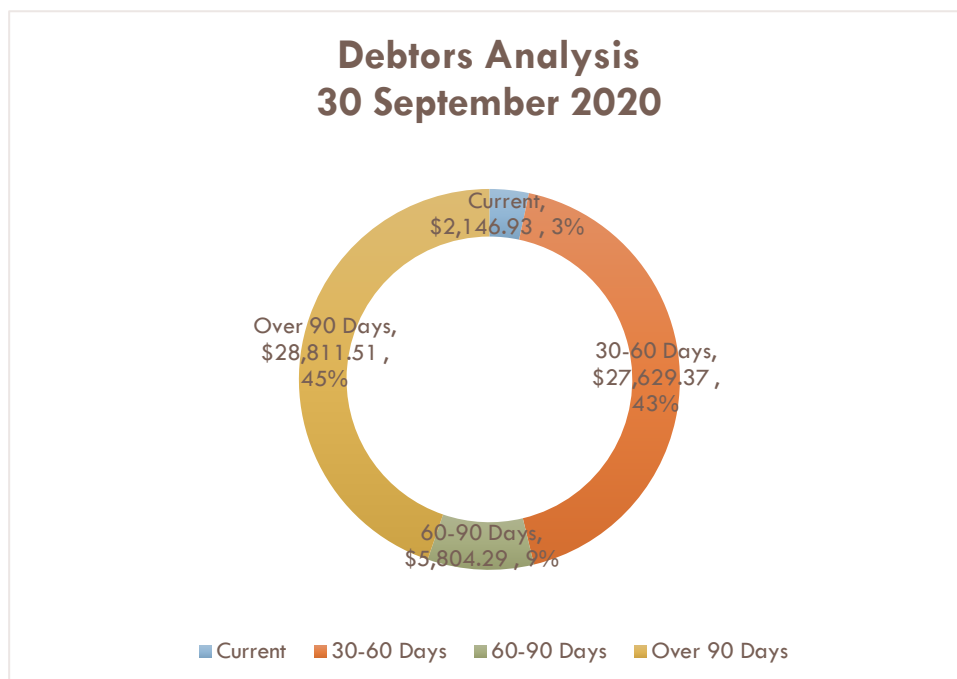
Profit and Loss by Programme

All programs, with the exception of the Council administration and CouncilWise are tracking well. The Council administration is over budget, however, council administration charges have not been claimed from agencies. Furthermore, large annual payments (such as Insurance) are included in the expenditure. The expenditure on CouncilWise is offset against grants recognized in previous years.



Debtors

The Council currently has \$ 65K of debtors. These are:



Comment

Please refer attached financial report.

Statutory Environment

Section 18 of the Local Government Accounting Regulations 2008 refers.

Financial reports to Council –

- 1) The CEO must, in each month, lay before a meeting of the Council a report, in a form approved by the Council, setting out:
 - a) the actual income and expenditure of the Council for the period from the commencement of the financial year up to the end of the previous month; and
 - b) the forecast income and expenditure for the whole of the financial year.
- 2) The report must include:
 - a) details of all cash and investments held by the Council (including money held in trust); and
 - b) a statement on the debts owed to the Council including the aggregate amount owed under each category with a general indication of the age of the debts; and
 - c) other information required by the Council.

Policy Implications

Not applicable

Financial Implications

See the body of this report.

Recommendation

That Council accept the financial reports for the period September 2020 as tabled in this report.

Moved:

Seconded:

Balance Sheet

As of September 2020

ABN: 88 194 280 330

Assets		
Assets		
Cash at Bank		
General Cheque Account	\$289,948.33	
Trust Fund Account	\$177,796.52	
Store Account	\$47,828.80	
Income Mgt Funds - Store	\$10,866.25	
Store Cash on hand	\$171.70	
ATM - Float Store	\$4,840.00	
Float - Store	\$2,000.00	
Total Cash at Bank		\$533,451.60
Debtors		
Trade Debtors - Store	\$17,962.64	
Other Debtors - Store	\$935.00	
Other Debtors - Council	\$64,911.80	
Provision for D/Debt	-\$370.47	
Loan from Council to Store	\$281,337.14	
Sundry Debtors	\$796.23	
Store Inventory	\$46,105.59	
Total Debtors		\$411,677.93
Property, plant and equipment		
Buildings - at cost	\$2,180,702.93	
Acc. Dep - Land and Buildings	-\$1,427,466.00	
Plant and equipment	\$989,995.00	
Acc. Dep - Plant and Equipment	-\$825,165.00	
Infrastructure - at cost	\$1,340,229.29	
Acc. Dep - Infrastructure	-\$1,024,690.00	
F&F - at Cost - store	\$318,503.70	
F&F - Acc Depn - Store	-\$130,526.21	
Improvements - at Cost -Store	\$3,064.55	
Improvements - Acc Depn -store	-\$2,800.64	
Office Equip - at cost -store	\$13,890.82	
Office Eq - Acc Dep - Store	-\$11,469.17	
Total Property, plant and equipment		\$1,424,269.27
Total Assets		\$2,369,398.80
Liabilities		
Current Liabilities		
Trade Creditors	\$79,681.35	
Other Accruals	\$53,508.30	
Funds held in Trust-Aged Pensi	\$189,924.51	
Wage Deductions for Future Exp	\$4,417.96	
Income Mgt Funds in Trust	\$10,866.25	
Loan from Council to Store	\$281,337.14	
Total Current Liabilities		\$619,735.51
GST Liabilities		
GST Collected	-\$52,746.92	
GST Paid	\$75,598.70	
GST Collected - Store	\$35,636.48	
GST Paid - Store	-\$69,247.12	
Total GST Liabilities		-\$10,758.86
Employee Entitlements		
Annual leave	\$262,352.63	

This report includes Year-End Adjustments.

Balance Sheet

As of September 2020

ABN: 88 194 280 330

Long Service Leave	\$113,450.43	
Total Employee Entitlements		\$375,803.06
Total Liabilities		\$984,779.71
Net Assets		\$1,384,619.09
Equity		
Retained Earnings	\$1,521,066.18	
Current Earnings	-\$136,447.09	
Total Equity		\$1,384,619.09

DRAFT

This report includes Year-End Adjustments.

Profit & Loss Statement

July 2020 To September 2020

ABN: 88 194 280 330

Income		
Store Sales		
Store Sales	\$237,021.46	
School Lunches - SNP	\$4,008.90	
Total Store Sales		\$241,030.36
Postal Service Fees		\$3,100.04
Grants General Purpose (C'th)		
Roads	\$4,054.00	
FAA Funding	\$2,727.00	
Dept. of Prime Minister & Cab	\$100,069.00	
Total Grants General Purpose (C'th)		\$106,850.00
Grants General Purpose (NT)		
Local Govt. - Operational	\$41,192.00	
DOH - Aged Care CHSP	\$21,353.91	
DOH - Indigenous Staff	\$45,084.00	
DOH - Indigenous Staff (Training)	\$10,176.00	
Total Grants General Purpose (NT)		\$117,805.91
Grants Specific Purpose (C'th)		
Dept of Health	\$9,689.62	
Total Grants Specific Purpose (C'th)		\$9,689.62
Interest		
Bank interest	\$3.44	
Total Interest		\$3.44
User Charges & Fees		
Residential Fees	\$9,100.00	
Total User Charges & Fees		\$9,100.00
Fees		
Admin/Management Fee	\$11.00	
HCP Admin Fee	\$12,394.24	
HCP Case Management Fee	\$22,341.28	
HCP Service Fee	\$68,101.30	
HCP Top Up Service-Additional	\$5,837.70	
Total Fees		\$108,685.52
Other Operating Revenue		
Sealink (Ferry) Commission	\$158.54	
Airstrip Contract	\$31,863.89	
DHS - Centrelink Contract	\$14,619.75	
Domestic Assistance	\$400.00	
CHSP - Clients Contribution	\$2,556.00	
Gov't Subsidy - Home Care Pack	\$162,708.12	
Clients Service Contribution	\$11,705.12	
Meals on wheels	\$11,380.00	
Oil Waste Levy	\$160.50	
Tyre Disposal Levy	\$10.00	
Power Tokens Commission	\$1,000.00	
R&M Vehicle - Income	\$55,987.59	
R & M Council Motor Vehicles	\$453.62	
Total Other Operating Revenue		\$293,003.13
Total Income		\$889,268.02
Cost Of Sales		

This report includes Year-End Adjustments.

Profit & Loss Statement

July 2020 To September 2020

ABN: 88 194 280 330

Fuel & oil		\$62,991.64
Purchases -other		\$103,693.04
Purchases - Ferry Tickets		\$1,585.45
Purchases - Power Tokens		\$9,090.90
Total Cost Of Sales		\$177,361.03
Gross Profit		\$711,906.99
Expenses		
Other Operating Expenses		
Accountancy fees	\$17,242.00	
Advertising	\$366.97	
Bank charges	\$1,047.92	
Cleaning	\$2,447.10	
Clearance Check	\$288.00	
Council Member Allowance	\$16,105.47	
Consultants/Managers Fees	\$17,727.28	
Council Meeting Expenses	\$26.18	
COVID-19	\$1,898.13	
Equipment < \$300	\$2,529.68	
Equipment > \$300	\$14,827.48	
Food Supplies	\$9,233.56	
Freight	\$423.50	
Fees & Charges	\$438.00	
Gas supplies	\$276.45	
Hire of Plant & Equip/Vehicle	\$1,731.82	
HCP Purchases	\$12,544.30	
HCP Expenses - Planned Serv	\$118,915.52	
Tfer to Funds held in Trust	\$42,953.42	
Insurance	\$132,057.26	
Insurance - Airstrip	\$1,981.50	
Marine Cargo	\$481.73	
Internet Charges	\$785.40	
IT Expenses	\$68,926.00	
Lic, Certificate Fees & Permit	\$4,860.20	
Meeting Expense	\$258.56	
Personal Protective Equipment	\$371.82	
Network Maintenance	\$3,032.73	
Power/Electricity	\$609.18	
Stationery & Office Supplies	\$2,436.92	
Postage	\$40.00	
Pest Control	\$1,250.00	
Rent	\$1,400.00	
R & M Buildings - E10	\$2,561.17	
R&M - Electrical	\$2,116.36	
R&M - Plumbing	\$4,910.50	
R&M - Equipment/Service	\$3,576.53	
R&M - Fire Equipment Maintenanc	\$4,149.43	
Sewerage	\$1,041.10	
Staff Amenities	\$198.71	
Staff Training/First Aid Training	\$952.00	
Store Use	\$1,565.04	
Store Waste	\$128.64	
Store Use for SNP	\$1,808.91	

This report includes Year-End Adjustments.

Profit & Loss Statement

July 2020 To September 2020

ABN: 88 194 280 330

Store Upgrade - Electrical	\$14,363.64	
Stores, materials, loose tools	\$4,806.31	
Subscriptions and memberships	\$4,622.42	
Telephone charges	\$4,751.10	
Travel and accommodation	\$173.73	
Uniforms	\$469.10	
Vehicle/Equip - Parts	\$29,604.04	
Vehicle/Equip. - Fuel and oil	\$8,439.86	
Vehicle/Equip. - R&M	\$526.12	
Vehicle/Equip. - Insurance	\$4,670.41	
Water	\$82.39	
Waste Management	\$3,797.76	
Total Other Operating Expenses		\$578,829.35
Employee Costs		
Wages & Salaries	\$236,196.35	
Superannuation	\$21,949.08	
Workers Compensation Insurance	\$11,379.30	
Total Employee Costs		\$269,524.73
Total Expenses		\$848,354.08
Operating Profit		-\$136,447.09
Total Other Income		\$0.00
Total Other Expenses		\$0.00
Net Profit/(Loss)		-\$136,447.09

This report includes Year-End Adjustments.

Belyuen Community Government Council Debtors 30/09/2020

Provision for D/Debt 30/6/18 per CW

Inv no.	Name/Information	Date	Inv Amt	Job	Aged Debtors					Total	
					Owing at 30/09/2020	Total at 30/09/2020	0-30	31-60	61-90		90+
10379	Sam & Marky	26/05/2014	301.61	C56		54.87				54.87	54.87
10399	Teresa Timber	15/07/2014	2,076.95	C56		1,474.95				1,474.95	1,474.95
10400	Teresa Timber	15/07/2014	464.38	C56		464.38				464.38	464.38
10589	Mark & Sam	25/03/2015	735.60	C56		135.60				135.60	135.60
10675	Roslyn Singh	2/06/2015	821.26	E10	Store	571.26				571.26	571.26
10963	Leslie Collins	13/10/2015	180.00	C56		180.00				180.00	180.00
11488	Bronwyn Bianamu	8/01/2017	145.00	E11	SNP	145.00				145.00	145.00
12298	Daphne Yarrowin	18/05/2018	658.00	G10	Damage door	658.00				658.00	658.00
12299	Daphne Yarrowin	18/05/2018	220.00	C56	Damage st sign	220.00				220.00	220.00
12534	Sarah Smith	29/08/2018	53.90	C56		53.90				53.90	53.90
12716	Suntu/Rex Sing	23/11/2018	1,516.90	C56		1,316.90				1,316.90	1,316.90
12724	Stu Denson	28/11/2018	53.90	C56		53.90				53.90	53.90
12760	Ronald Lee	16/01/2019	388.85	C56		388.85				388.85	388.85
12810	Ray Nichols	5/03/2019	223.85	C56		223.85				223.85	223.85
12825	Marcia	20/03/2019	264.00	C56		195.50				195.50	195.50
12827	Rex Sing	22/03/2019	5,308.49	C56		2,729.36				2,729.36	2,729.36
12956	John Moreen	12/06/2019	1,004.85	C56		415.26				415.26	415.26
13172	Alex Richmond	27/06/2019	53.90	C56		53.90				53.90	53.90
13179	Ironbark	4/07/2019	350.49	C56		350.49				350.49	350.49
13183	John Moreen	5/07/2019	264.00	C56		264.00				264.00	264.00
12961	John Vearncombe	14/08/2019	257.40	C56		257.40				257.40	257.40
12965	NT Fleet	15/08/2019	676.50	C56		676.50				676.50	676.50
12984	Mick Kiem	29/08/2019	114.40	C56		114.40				114.40	114.40
13200	Angus Hughes	2/08/2019	945.00	C56		945.00				945.00	945.00
13209	Rowan Scott	13/08/2019	266.20	C56		266.20				266.20	266.20
12992	Peter Winsley	3/09/2019	6,880.50	C56		4,265.00		No W/D from Natasha in Dec&Jan		4,265.00	4,265.00
12999	B&J Rural Serv	4/09/2019	57.20	C56		57.20				57.20	57.20
13003	Rex Sing	6/09/2019	451.00	C56		151.00				151.00	151.00
13065	BJ Rural Serv	17/09/2019	2,475.00	C56	Rec'd Jan 20	2,475.00				2,475.00	2,475.00
13084	Simone Moreen	4/10/2019	330.00	C56		165.00				165.00	165.00
13118	Barbara	17/10/2019	512.05	C56		512.05				512.05	512.05
13157	Dion Woodie	26/11/2019	730.71	C56		730.71				730.71	730.71
13091	Marcia Lewis	3/12/2019	121.00	C56		121.00				121.00	121.00
12625	Katina Winsley	21/01/2020	1,192.40	C56		92.40				92.40	92.40
12639	Maria Munkara	6/02/2020	57.20	C56		57.20				57.20	57.20
13034	PowerWater	9/02/2020	2,750.00	C56	Labour Hire	2,750.00				2,750.00	2,750.00
12643	NT Fleet	18/02/2020	766.70	c56		766.70				766.70	766.70
12653	Tony Richards	24/02/2020	2,972.20	C56		572.20				572.20	572.20
12663	Ricky White	27/02/2020	838.20	C56		152.00				152.00	152.00
12668	Neil White	2/03/2020	126.50	C56		126.50				126.50	126.50
12728	Leikeisha Woodie	3/12/2018	3,718.00	C56		97.53				97.53	97.53
12686	Brentley Moreen	14/04/2020	434.50	C56	Added in May	434.50				434.50	434.50
12688	Kyle Perejuan	15/04/2020	4,081.48	C56	Added in May	1,831.48				1,831.48	1,831.48
12689	Peter Winsley	15/04/2020	2,383.20	C56		736.57				736.57	736.57
12690	Peter Winsley	15/04/2020	1,114.41	C56		1,114.41				1,114.41	1,114.41
12702	Frederick Moreen	29/04/2020	948.50	C56	Added in June	448.50				448.50	448.50
12790	Aileen	29/05/2020	68.20	C56		68.20				68.20	68.20
12792	Jack Gardner	29/05/2020	762.85	C56		112.85				112.85	112.85
12829	Rex Edmunds	3/07/2020	1,578.50	C56		483.24		483.24		483.24	483.24
12833	Zoe Singh	10/07/2020	5,283.30	C56		4,744.10		4,744.10		4,744.10	4,744.10
12834	Leanne Davis	14/07/2020	150.00	C56		150.00		150.00		150.00	150.00
12837	Delwyn	16/07/2020	522.00	C56		50.00		50.00		50.00	50.00
12851	Raylene Singh	28/07/2020	57.20	C56		57.20		57.20		57.20	57.20
12855	Mark & Sam	29/07/2020	253.00	C56		253.00		253.00		253.00	253.00
12856	Janett & neil	29/07/2020	816.75	C56		66.75		66.75		66.75	66.75
12861	Dept Infrastructure	2/08/2020	24,328.74	C56		24,328.74		24,328.74		24,328.74	24,328.74
13060	Dept Infrastructure	2/08/2020	719.71	C56		719.71		719.71		719.71	719.71
12868	Dept Infrastructure	28/08/2020	719.71	C56		704.22		704.22		704.22	704.22
12931	Neil White	14/08/2020	132.00	C56		132.00		132.00		132.00	132.00
12948	NLC		432.85	C56		432.85		432.85		432.85	432.85
12937	Natasha Lewis	19/08/2020	1,611.85	C56		1,311.85		1,311.85		1,311.85	1,311.85
12964	Rex Sing	4/09/2020	198.00	C56		198.00	198.00			198.00	198.00
12974	Mick Kiem	11/09/2020	114.40	C56		114.40	114.40			114.40	114.40
12986	Brentley Moreen	18/09/2020	679.80	C56		679.80	679.80			679.80	679.80
12987	Chris Chaplin	18/09/2020	525.80	C56		525.80	525.80			525.80	525.80
12989	NLC Cox Pen	21/09/2020	74.80	C56		74.80	74.80			74.80	74.80
12994	Tony Richards	23/09/2020	313.83	C56		313.83	313.83			313.83	313.83
12995	Ironbark	25/09/2020	132.00	C56		132.00	132.00			132.00	132.00
13001A	Leslie Nilco	30/09/2020	168.30	C56		108.30	108.30			108.30	108.30
Less: T'fer to Store Debtors						-716.26				-1,235.96	-716.26
Total Debtors as at 30/09/2020						64,911.80	2,146.93	27,629.37	5,804.29	28,811.51	64,911.80

Payables Reconciliation [Summary]

As of 30/09/2020

ABN: 88 194 280 330

Name	Total Due	Sep	Aug	Jul	Pre-Jul
Air Liquide WA Pty Ltd	\$99.16	\$99.16	\$0.00	\$0.00	\$0.00
Arafura Connect	\$330.00	\$0.00	\$330.00	\$0.00	\$0.00
ATO	\$22,961.00	\$22,961.00	\$0.00	\$0.00	\$0.00
Beta Berrimah Butchers Pty Ltd	\$570.08	\$570.08	\$0.00	\$0.00	\$0.00
Bowtown Pty Ltd T/A MJ Electrical	\$1,310.00	\$1,310.00	\$0.00	\$0.00	\$0.00
Chevron Australia Downstream Fuels Pty Ltd	\$25,136.95	\$25,136.95	\$0.00	\$0.00	\$0.00
Coca-Cola Amatil (Aust) Pty Ltd	\$1,157.64	\$1,157.64	\$0.00	\$0.00	\$0.00
Endfire Engineering	\$701.99	\$701.99	\$0.00	\$0.00	\$0.00
Hi-Tec Oil Traders Pty Ltd	\$91.48	\$0.00	\$91.48	\$0.00	\$0.00
IGA - Belyuen Store only	\$5,280.35	\$5,280.35	\$0.00	\$0.00	\$0.00
IGA - Independent Grocers	\$219.07	\$219.07	\$0.00	\$0.00	\$0.00
In2Food Fresh Darwin	\$245.34	\$245.34	\$0.00	\$0.00	\$0.00
Keep Moving Pty Ltd	\$1,147.16	\$1,147.16	\$0.00	\$0.00	\$0.00
Kosmos - PFD Food Services Pty Ltd	\$566.50	\$566.50	\$0.00	\$0.00	\$0.00
Repco	\$3,215.19	\$3,215.19	\$0.00	\$0.00	\$0.00
SimConnect National Pty Ltd	\$3,936.00	\$3,936.00	\$0.00	\$0.00	\$0.00
SmokeLand	\$3,223.09	\$3,223.09	\$0.00	\$0.00	\$0.00
St John Ambulance Australia	\$79.75	\$79.75	\$0.00	\$0.00	\$0.00
Telstra Corporation Ltd	\$20.23	\$20.23	\$0.00	\$0.00	\$0.00
Territory Technology Solutions	\$1,955.86	\$1,955.86	\$0.00	\$0.00	\$0.00
Topend Windscreens & Tinting	\$225.00	\$0.00	\$225.00	\$0.00	\$0.00
Tyre Traders NT	\$3,679.77	\$1,569.54	\$1,129.92	\$980.31	\$0.00
Winsley, Cathy - Personal Loan	\$417.06	\$417.06	\$0.00	\$0.00	\$0.00
WTD Constructions Pty Ltd	\$2,817.29	\$2,817.29	\$0.00	\$0.00	\$0.00
Wyuna Cold Stores NT	\$295.39	\$295.39	\$0.00	\$0.00	\$0.00
Total:	\$79,681.35	\$76,924.64	\$1,776.40	\$980.31	\$0.00
Ageing Percent:		96.5%	2.2%	1.2%	0.0%
Payables Account:	\$79,681.35				
Out of Balance Amount:	\$0.00				

Belyuen Community Government Council
CMB 18
DARWIN
NT 0801
July - September 2020
Jobs [Budget Analysis]

	Account	Budget	Adjusted Budget	Actual	Difference
Income					
	Store Sales	\$682,805.00	\$170,701.25	\$237,021.46	\$66,320.21
	School Lunches - SNP	\$11,000.00	\$2,750.00	\$4,008.90	\$1,258.90
	Postal Service Fees	\$10,000.00	\$2,500.00	\$3,100.04	\$600.04
	Roads	\$16,325.00	\$4,081.25	\$4,054.00	(\$27.25)
	FAA Funding	\$24,759.00	\$6,189.75	\$2,727.00	(\$3,462.75)
	Dept. of Prime Minister & Cab	\$200,138.00	\$50,034.50	\$100,069.00	\$50,034.50
	Local Govt. - Operational	\$82,385.00	\$20,596.25	\$41,192.00	\$20,595.75
	DOH - Aged Care CHSP	\$91,803.00	\$22,950.75	\$21,353.91	(\$1,596.84)
	DOH - Indigenous Staff	\$110,520.00	\$27,630.00	\$45,084.00	\$17,454.00
	DOH - Indigenous Staff (Training)	\$0.00	\$0.00	\$10,176.00	\$10,176.00
	DLGHS - Matching Fund IEP	\$78,000.00	\$19,500.00	\$0.00	(\$19,500.00)
	Dept of Health	\$0.00	\$0.00	\$9,689.62	\$9,689.62
	Dept of Sport & Rec	\$79,420.00	\$19,855.00	\$0.00	(\$19,855.00)
	Bank interest	\$10.00	\$2.50	\$3.44	\$0.94
	Office Rental/Training Centre	\$1,550.00	\$387.50	\$0.00	(\$387.50)
	Residential Fees	\$37,161.00	\$9,290.25	\$9,100.00	(\$190.25)
	Admin/Management Fee	\$0.00	\$0.00	\$11.00	\$11.00
	HCP Admin Fee	\$24,101.00	\$6,025.25	\$12,394.24	\$6,368.99
	HCP Case Management Fee	\$79,195.00	\$19,798.75	\$22,341.28	\$2,542.53
	HCP Service Fee	\$127,999.00	\$31,999.75	\$68,101.30	\$36,101.55
	HCP Top Up Service-Additional	\$27,801.00	\$6,950.25	\$5,837.70	(\$1,112.55)
	Exit Fee	\$650.00	\$162.50	\$0.00	(\$162.50)
	Wage/Super Reimb Coor/Supervis	\$51,368.00	\$12,842.00	\$0.00	(\$12,842.00)
	Supervisor Charge - Host Place	\$7,500.00	\$1,875.00	\$0.00	(\$1,875.00)
	Sealink (Ferry) Commission	\$1,150.00	\$287.50	\$158.54	(\$128.96)
	Airstrip Contract	\$60,000.00	\$15,000.00	\$31,863.89	\$16,863.89
	DHS - Centrelink Contract	\$64,236.00	\$16,059.00	\$14,619.75	(\$1,439.25)
	Domestic Assist-Transit Care	\$1,077.00	\$269.25	\$0.00	(\$269.25)
	Domestic Assistance	\$2,094.00	\$523.50	\$400.00	(\$123.50)
	Carried C/Fwd urplus	\$336,812.00	\$84,203.00	\$0.00	(\$84,203.00)
	CHSP - Clients Contribution	\$14,511.00	\$3,627.75	\$2,556.00	(\$1,071.75)
	Gov't Subsidy - Home Care Pack	\$342,018.00	\$85,504.50	\$162,708.12	\$77,203.62
	Clients Service Contribution	\$21,973.00	\$5,493.25	\$11,705.12	\$6,211.87
	Hire of P/E and Labour	\$76,330.00	\$19,082.50	\$0.00	(\$19,082.50)
	Hire of M/V	\$761.00	\$190.25	\$0.00	(\$190.25)
	Meals on wheels	\$24,240.00	\$6,060.00	\$11,380.00	\$5,320.00
	Oil Waste Levy	\$825.00	\$206.25	\$160.50	(\$45.75)
	Tyre Disposal Levy	\$0.00	\$0.00	\$10.00	\$10.00
	Power Tokens Commission	\$4,000.00	\$1,000.00	\$1,000.00	\$0.00
	Rates	\$89,303.00	\$22,325.75	\$0.00	(\$22,325.75)
	R&M Vehicle - Income	\$190,000.00	\$47,500.00	\$55,987.59	\$8,487.59
	R & M Council Motor Vehicles	\$0.00	\$0.00	\$453.62	\$453.62
	Tyre Disposal Levy	\$700.00	\$175.00	\$0.00	(\$175.00)
	Staff Training	\$500.00	\$125.00	\$0.00	(\$125.00)
	Waste Management Charge	\$53,293.00	\$13,323.25	\$0.00	(\$13,323.25)
Total Income		\$3,028,313.00	\$757,078.25	\$889,268.02	\$132,189.77

Cost Of Sales				
Fuel & oil	\$80,000.00	\$20,000.00	\$62,991.64	\$42,991.64
Purchases -other	\$290,000.00	\$72,500.00	\$103,693.04	\$31,193.04
Purchases - Ferry Tickets	\$11,500.00	\$2,875.00	\$1,585.45	(\$1,289.55)
Purchases - Power Tokens	\$36,000.00	\$9,000.00	\$9,090.90	\$90.90
Total Cost Of Sales	\$417,500.00	\$104,375.00	\$177,361.03	\$72,986.03
Expense				
Accountancy fees	\$61,500.00	\$15,375.00	\$17,242.00	\$1,867.00
Admin/Management charge	\$73,900.00	\$18,475.00	\$0.00	(\$18,475.00)
Advertising	\$500.00	\$125.00	\$366.97	\$241.97
Animal Control	\$5,000.00	\$1,250.00	\$0.00	(\$1,250.00)
Audit fees	\$21,500.00	\$5,375.00	\$0.00	(\$5,375.00)
Bank charges	\$3,700.00	\$925.00	\$1,047.92	\$122.92
Cleaning	\$9,625.00	\$2,406.25	\$2,447.10	\$40.85
Clearance Check	\$150.00	\$37.50	\$288.00	\$250.50
Council Member Allowance	\$52,745.00	\$13,186.25	\$16,105.47	\$2,919.22
Consultants/Managers Fees	\$0.00	\$0.00	\$17,727.28	\$17,727.28
Council Meeting Expenses	\$0.00	\$0.00	\$26.18	\$26.18
COVID-19	\$0.00	\$0.00	\$1,898.13	\$1,898.13
Equipment < \$300	\$4,827.00	\$1,206.75	\$2,529.68	\$1,322.93
Equipment > \$300	\$10,867.00	\$2,716.75	\$14,827.48	\$12,110.73
Food Supplies	\$28,110.00	\$7,027.50	\$9,233.56	\$2,206.06
Freight	\$425.00	\$106.25	\$423.50	\$317.25
Fees & Charges	\$0.00	\$0.00	\$438.00	\$438.00
Gas supplies	\$1,800.00	\$450.00	\$276.45	(\$173.55)
Hire of Plant & Equip/Vehicle	\$1,870.00	\$467.50	\$1,731.82	\$1,264.32
HCP Purchases	\$27,318.00	\$6,829.50	\$12,544.30	\$5,714.80
HCP Expenses - Planned Serv	\$306,937.00	\$76,734.25	\$118,915.52	\$42,181.27
HCP Expense - Other	\$8,950.00	\$2,237.50	\$0.00	(\$2,237.50)
Tfer to Funds held in Trust	\$20,786.00	\$5,196.50	\$42,953.42	\$37,756.92
Insurance	\$100,500.00	\$25,125.00	\$132,057.26	\$106,932.26
Insurance - Airstrip	\$2,000.00	\$500.00	\$1,981.50	\$1,481.50
Marine Cargo	\$0.00	\$0.00	\$481.73	\$481.73
Internet Charges	\$5,087.00	\$1,271.75	\$785.40	(\$486.35)
IT Expenses	\$0.00	\$0.00	\$68,926.00	\$68,926.00
Lic, Certificate Fees & Permit	\$15,670.00	\$3,917.50	\$4,860.20	\$942.70
Meeting Expense	\$1,750.00	\$437.50	\$258.56	(\$178.94)
Personal Protective Equipment	\$3,250.00	\$812.50	\$371.82	(\$440.68)
Network Maintenance	\$12,000.00	\$3,000.00	\$3,032.73	\$32.73
Power/Electricity	\$33,270.00	\$8,317.50	\$609.18	(\$7,708.32)
Stationery & Office Supplies	\$10,750.00	\$2,687.50	\$2,436.92	(\$250.58)
Postage	\$20.00	\$5.00	\$40.00	\$35.00
Pest Control	\$2,650.00	\$662.50	\$1,250.00	\$587.50
Rent	\$10,400.00	\$2,600.00	\$1,400.00	(\$1,200.00)
R&M - Buildings - C56	\$500.00	\$125.00	\$0.00	(\$125.00)
R & M Buildings - E10	\$10,500.00	\$2,625.00	\$2,561.17	(\$63.83)
R & M Buildings - G10	\$500.00	\$125.00	\$0.00	(\$125.00)
R & M Buildings - S11	\$1,500.00	\$375.00	\$0.00	(\$375.00)
R&M - Electrical	\$4,450.00	\$1,112.50	\$2,116.36	\$1,003.86
R&M - Plumbing	\$4,100.00	\$1,025.00	\$4,910.50	\$3,885.50
R&M - Equipment/Service	\$7,250.00	\$1,812.50	\$3,576.53	\$1,764.03
R&M - Fire Equipment Maintenanc	\$14,300.00	\$3,575.00	\$4,149.43	\$574.43
Sewerage	\$4,000.00	\$1,000.00	\$1,041.10	\$41.10
Staff Amenities	\$750.00	\$187.50	\$198.71	\$11.21
Staff Training/First Aid Training	\$26,352.00	\$6,588.00	\$952.00	(\$5,636.00)
Store Use	\$3,000.00	\$750.00	\$1,565.04	\$815.04
Store Waste	\$5,000.00	\$1,250.00	\$128.64	(\$1,121.36)
Store Use for SNP	\$5,000.00	\$1,250.00	\$1,808.91	\$558.91
Store Upgrade - Electrical	\$0.00	\$0.00	\$14,363.64	\$14,363.64

Stores, materials, loose tools	\$11,700.00	\$2,925.00	\$4,806.31	\$1,881.31
Subscriptions and memberships	\$5,000.00	\$1,250.00	\$4,622.42	\$3,372.42
Trust Account S19 Negotiations	\$21,000.00	\$5,250.00	\$0.00	(\$5,250.00)
Telephone charges	\$16,174.00	\$4,043.50	\$4,751.10	\$707.60
Travel and accommodation	\$5,000.00	\$1,250.00	\$173.73	(\$1,076.27)
Uniforms	\$1,800.00	\$450.00	\$469.10	\$19.10
Vehicle/Equip - Parts	\$92,755.00	\$23,188.75	\$29,604.04	\$6,415.29
Vehicle/Equip. - Fuel and oil	\$30,200.00	\$7,550.00	\$8,439.86	\$889.86
Vehicle/Equip. - R&M	\$5,000.00	\$1,250.00	\$526.12	(\$723.88)
Vehicle/Equip. - Insurance	\$5,500.00	\$1,375.00	\$4,670.41	\$3,295.41
Vehicle/Equip. - Registration	\$3,350.00	\$837.50	\$0.00	(\$837.50)
Water	\$5,200.00	\$1,300.00	\$82.39	(\$1,217.61)
Waste Management	\$15,647.00	\$3,911.75	\$3,797.76	(\$113.99)
Wages & Salaries	\$1,018,229.00	\$254,557.25	\$236,196.35	(\$18,360.90)
Superannuation	\$101,811.00	\$25,452.75	\$21,949.08	(\$3,503.67)
Workers Compensation Insurance	\$31,345.00	\$7,836.25	\$11,379.30	\$3,543.05
Total Expense	\$2,294,770.00	\$573,692.50	\$848,354.08	\$274,661.58
Net Profit (Loss)	\$316,043.00	\$79,010.75	(\$136,447.09)	(\$215,457.84)

Belyuen Community Government Council
CMB 18
DARWIN
NT 0801
C56 July - September 2020
Jobs [Budget Analysis]

	Account	Budget	Adjusted Budget	Actual	Difference
Income					
	Roads	\$16,325.00	\$4,081.25	\$4,054.00	(\$27.25)
	FAA Funding	\$24,759.00	\$6,189.75	\$2,727.00	(\$3,462.75)
	DLGHS - Matching Fund IEP	\$39,000.00	\$9,750.00	\$0.00	(\$9,750.00)
	Supervisor Charge - Host Place	\$2,500.00	\$625.00	\$0.00	(\$625.00)
	Airstrip Contract	\$60,000.00	\$15,000.00	\$31,863.89	\$16,863.89
	Hire of P/E and Labour	\$45,130.00	\$11,282.50	\$0.00	(\$11,282.50)
	Oil Waste Levy	\$825.00	\$206.25	\$160.50	(\$45.75)
	Tyre Disposal Levy	\$0.00	\$0.00	\$10.00	\$10.00
	R&M Vehicle - Income	\$190,000.00	\$47,500.00	\$55,987.59	\$8,487.59
	R & M Council Motor Vehicles	\$0.00	\$0.00	\$453.62	\$453.62
	Tyre Disposal Levy	\$700.00	\$175.00	\$0.00	(\$175.00)
	Waste Management Charge	\$53,293.00	\$13,323.25	\$0.00	(\$13,323.25)
	Total Income	\$432,532.00	\$108,133.00	\$95,256.60	(\$12,876.40)
Expense					
	Accountancy fees	\$15,000.00	\$3,750.00	\$2,500.00	(\$1,250.00)
	Admin/Management charge	\$5,000.00	\$1,250.00	\$0.00	(\$1,250.00)
	Animal Control	\$5,000.00	\$1,250.00	\$0.00	(\$1,250.00)
	Audit fees	\$2,000.00	\$500.00	\$0.00	(\$500.00)
	Bank charges	\$200.00	\$50.00	\$0.00	(\$50.00)
	Cleaning	\$200.00	\$50.00	\$11.98	(\$38.02)
	COVID-19	\$0.00	\$0.00	\$121.77	\$121.77
	Equipment < \$300	\$500.00	\$125.00	\$71.82	(\$53.18)
	Equipment > \$300	\$2,000.00	\$500.00	\$0.00	(\$500.00)
	Freight	\$150.00	\$37.50	\$0.00	(\$37.50)
	Gas supplies	\$1,100.00	\$275.00	\$276.45	\$1.45
	Insurance	\$25,000.00	\$6,250.00	\$0.00	(\$6,250.00)
	Insurance - Airstrip	\$2,000.00	\$500.00	\$1,981.50	\$1,481.50
	Internet Charges	\$300.00	\$75.00	\$134.33	\$59.33
	Lic, Certificate Fees & Permit	\$2,620.00	\$655.00	\$0.00	(\$655.00)
	Personal Protective Equipment	\$1,500.00	\$375.00	\$253.64	(\$121.36)
	Network Maintenance	\$3,000.00	\$750.00	\$645.63	(\$104.37)
	Power/Electricity	\$3,000.00	\$750.00	\$12.52	(\$737.48)
	Stationery & Office Supplies	\$250.00	\$62.50	\$42.43	(\$20.07)
	Pest Control	\$600.00	\$150.00	\$0.00	(\$150.00)
	R&M - Buildings - C56	\$500.00	\$125.00	\$0.00	(\$125.00)
	R&M - Electrical	\$500.00	\$125.00	\$0.00	(\$125.00)
	R&M - Plumbing	\$100.00	\$25.00	\$0.00	(\$25.00)
	R&M - Equipment/Service	\$200.00	\$50.00	\$0.00	(\$50.00)
	R&M - Fire Equipment Maintenan	\$1,700.00	\$425.00	\$0.00	(\$425.00)
	Sewerage	\$850.00	\$212.50	\$208.22	(\$4.28)
	Staff Amenities	\$250.00	\$62.50	\$168.82	\$106.32
	Staff Training/First Aid Training	\$1,000.00	\$250.00	\$0.00	(\$250.00)
	Stores, materials, loose tools	\$2,200.00	\$550.00	\$284.93	(\$265.07)
	Telephone charges	\$1,300.00	\$325.00	\$402.18	\$77.18
	Travel and accommodation	\$500.00	\$125.00	\$0.00	(\$125.00)
	Uniforms	\$0.00	\$0.00	\$0.00	\$0.00

Vehicle/Equip - Parts	\$92,755.00	\$23,188.75	\$29,604.04	\$6,415.29
Vehicle/Equip. - Fuel and oil	\$8,000.00	\$2,000.00	\$954.64	(\$1,045.36)
Vehicle/Equip. - Insurance	\$2,600.00	\$650.00	\$1,974.22	\$1,324.22
Vehicle/Equip. - Registration	\$900.00	\$225.00	\$0.00	(\$225.00)
Water	\$0.00	\$0.00	\$47.33	\$47.33
Waste Management	\$10,000.00	\$2,500.00	\$3,797.76	\$1,297.76
Wages & Salaries	\$213,118.00	\$53,279.50	\$53,689.50	\$410.00
Superannuation	\$20,246.00	\$5,061.50	\$5,100.50	\$39.00
Workers Compensation Insurance	\$6,393.00	\$1,598.25	\$1,000.00	(\$598.25)
Total Expense	\$432,532.00	\$108,133.00	\$103,284.21	(\$4,848.79)
Net Profit (Loss)	\$0.00	\$0.00	(\$8,027.61)	(\$8,027.61)

Job Profit & Loss Statement

July 2020 To September 2020

ABN: 88 194 280 330

Account Name	Selected Period	Year To Date
C59	Roads to Recovery (R2R)	
Expense		
Freight	\$165.00	\$165.00
Total Expense	\$165.00	\$165.00
Net Profit/(Loss)	-\$165.00	-\$165.00

DRAFT

This report includes Year-End Adjustments.

Belyuen Community Government Council

CMB 18

DARWIN

NT 0801

E10 July - September 2020

Jobs [Budget Analysis]

	Account	Budget	Adjusted Budget	Actual	Difference
E10 Belyuen Store					
Income					
	Store Sales	\$682,805.00	\$170,701.25	\$237,021.46	\$66,320.21
	School Lunches - SNP	\$11,000.00	\$2,750.00	\$4,008.90	\$1,258.90
	Postal Service Fees	\$10,000.00	\$2,500.00	\$3,100.04	\$600.04
	Bank interest	\$0.00	\$0.00	\$3.44	\$3.44
	Supervisor Charge - Host Place	\$2,500.00	\$625.00	\$0.00	(\$625.00)
	Sealink (Ferry) Commission	\$1,150.00	\$287.50	\$158.54	(\$128.96)
	Power Tokens Commission	\$4,000.00	\$1,000.00	\$1,000.00	\$0.00
	Staff Training	\$500.00	\$125.00	\$0.00	(\$125.00)
	Total Income	\$711,955.00	\$177,988.75	\$245,292.38	\$67,303.63
Cost Of Sales					
	Fuel & oil	\$80,000.00	\$20,000.00	\$62,991.64	\$42,991.64
	Purchases -other	\$290,000.00	\$72,500.00	\$103,693.04	\$31,193.04
	Purchases - Ferry Tickets	\$11,500.00	\$2,875.00	\$1,585.45	(\$1,289.55)
	Purchases - Power Tokens	\$36,000.00	\$9,000.00	\$9,090.90	\$90.90
	Total Cost Of Sales	\$417,500.00	\$104,375.00	\$177,361.03	\$72,986.03
Expense					
	Accountancy fees	\$10,000.00	\$2,500.00	\$4,000.00	\$1,500.00
	Admin/Management charge	\$5,000.00	\$1,250.00	\$0.00	(\$1,250.00)
	Audit fees	\$3,000.00	\$750.00	\$0.00	(\$750.00)
	Bank charges	\$3,300.00	\$825.00	\$987.92	\$162.92
	Cleaning	\$1,600.00	\$400.00	\$603.48	\$203.48
	COVID-19	\$0.00	\$0.00	\$136.93	\$136.93
	Equipment < \$300	\$327.00	\$81.75	\$0.00	(\$81.75)
	Equipment > \$300	\$3,049.00	\$762.25	\$0.00	(\$762.25)
	Fees & Charges	\$0.00	\$0.00	\$409.00	\$409.00
	Gas supplies	\$100.00	\$25.00	\$0.00	(\$25.00)
	Insurance	\$25,000.00	\$6,250.00	\$0.00	(\$6,250.00)
	Internet Charges	\$600.00	\$150.00	\$134.31	(\$15.69)
	Lic. Certificate Fees & Permit	\$2,100.00	\$525.00	\$0.00	(\$525.00)
	Personal Protective Equipment	\$500.00	\$125.00	\$0.00	(\$125.00)
	Network Maintenance	\$3,000.00	\$750.00	\$645.66	(\$104.34)
	Power/Electricity	\$25,000.00	\$6,250.00	\$133.03	(\$6,116.97)
	Stationery & Office Supplies	\$1,500.00	\$375.00	\$61.85	(\$313.15)
	Pest Control	\$600.00	\$150.00	\$600.00	\$450.00
	R & M Buildings - E10	\$10,500.00	\$2,625.00	\$0.00	(\$2,625.00)
	R&M - Electrical	\$1,500.00	\$375.00	\$827.27	\$452.27
	R&M - Plumbing	\$500.00	\$125.00	\$4,110.50	\$3,985.50
	R&M - Equipment/Service	\$3,000.00	\$750.00	\$3,576.53	\$2,826.53
	R&M - Fire Equipment Maintenan	\$1,700.00	\$425.00	\$0.00	(\$425.00)
	Sewerage	\$500.00	\$125.00	\$208.22	\$83.22
	Staff Amenities	\$250.00	\$62.50	\$0.00	(\$62.50)
	Staff Training/First Aid Training	\$1,000.00	\$250.00	\$0.00	(\$250.00)
	Store Use	\$3,000.00	\$750.00	\$1,565.04	\$815.04
	Store Waste	\$5,000.00	\$1,250.00	\$128.64	(\$1,121.36)
	Store Use for SNP	\$5,000.00	\$1,250.00	\$1,808.91	\$558.91

Stores, materials, loose tools	\$1,000.00	\$250.00	\$237.98	(\$12.02)
Subscriptions and memberships	\$0.00	\$0.00	\$72.00	\$72.00
Telephone charges	\$6,000.00	\$1,500.00	\$1,590.13	\$90.13
Vehicle/Equip. - Fuel and oil	\$2,000.00	\$500.00	\$317.27	(\$182.73)
Water	\$900.00	\$225.00	\$5.35	(\$219.65)
Waste Management	\$997.00	\$249.25	\$0.00	(\$249.25)
Wages & Salaries	\$148,385.00	\$37,096.25	\$26,619.71	(\$10,476.54)
Superannuation	\$14,096.00	\$3,524.00	\$2,528.85	(\$995.15)
Workers Compensation Insurance	\$4,451.00	\$1,112.75	\$727.27	(\$385.48)
Total Expense	\$294,455.00	\$73,613.75	\$52,035.85	(\$21,577.90)
Net Profit (Loss)	\$0.00	\$0.00	\$15,895.50	\$15,895.50

Belyuen Community Government Council

CMB 18

DARWIN

NT 0801

E11 July - September 2020

Jobs [Budget Analysis]

Account	Budget	Adjusted Budget	Actual	Difference
E11 School Nutrition Program				
Income				
Dept. of Prime Minister & Cab	\$74,138.00	\$18,534.50	\$37,069.00	\$18,534.50
Total Income	\$74,138.00	\$18,534.50	\$37,069.00	\$18,534.50
Expense				
Accountancy fees	\$500.00	\$125.00	\$0.00	(\$125.00)
Audit fees	\$500.00	\$125.00	\$0.00	(\$125.00)
Cleaning	\$200.00	\$50.00	\$0.00	(\$50.00)
Insurance	\$500.00	\$125.00	\$0.00	(\$125.00)
Power/Electricity	\$150.00	\$37.50	\$0.00	(\$37.50)
R&M - Plumbing	\$0.00	\$0.00	\$800.00	\$800.00
R&M - Equipment/Service	\$750.00	\$187.50	\$0.00	(\$187.50)
Staff Training/First Aid Training	\$500.00	\$125.00	\$0.00	(\$125.00)
Uniforms	\$500.00	\$125.00	\$0.00	(\$125.00)
Wages & Salaries	\$62,030.00	\$15,507.50	\$13,079.45	(\$2,428.05)
Superannuation	\$6,466.00	\$1,616.50	\$1,328.96	(\$287.54)
Workers Compensation Insurance	\$2,042.00	\$510.50	\$363.64	(\$146.86)
Total Expense	\$74,138.00	\$18,534.50	\$15,572.05	(\$2,962.45)
Net Profit (Loss)	\$0.00	\$0.00	\$21,496.95	\$21,496.95

Belyuen Community Government Council

CMB 18

DARWIN

NT 0801

G10 July - September 2020

Jobs [Budget Analysis]

	Account	Budget	Adjusted Budget	Actual	Difference
G10 Corporate/Council Admin					
Income					
	Local Govt. - Operational	\$82,385.00	\$20,596.25	\$41,192.00	\$20,595.75
	Bank interest	\$10.00	\$2.50	\$0.00	(\$2.50)
	Office Rental/Training Centre	\$1,550.00	\$387.50	\$0.00	(\$387.50)
	Admin/Management Fee	\$0.00	\$0.00	\$11.00	\$11.00
	HCP Admin Fee	\$0.00	\$0.00	\$6,197.12	\$6,197.12
	HCP Case Management Fee	\$0.00	\$0.00	\$2,234.12	\$2,234.12
	HCP Service Fee	\$0.00	\$0.00	\$6,810.13	\$6,810.13
	Wage/Super Reimb Coor/Supervis	\$51,368.00	\$12,842.00	\$0.00	(\$12,842.00)
	Supervisor Charge - Host Place	\$2,500.00	\$625.00	\$0.00	(\$625.00)
	DHS - Centrelink Contract	\$64,236.00	\$16,059.00	\$14,619.75	(\$1,439.25)
	Hire of P/E and Labour	\$31,200.00	\$7,800.00	\$0.00	(\$7,800.00)
	Rates	\$89,303.00	\$22,325.75	\$0.00	(\$22,325.75)
	Total Income	\$322,552.00	\$80,638.00	\$71,064.12	(\$9,573.88)
Expense					
	Accountancy fees	\$10,000.00	\$2,500.00	\$3,583.81	\$1,083.81
	Advertising	\$500.00	\$125.00	\$366.97	\$241.97
	Audit fees	\$3,000.00	\$750.00	\$0.00	(\$750.00)
	Bank charges	\$200.00	\$50.00	\$30.00	(\$20.00)
	Cleaning	\$300.00	\$75.00	\$0.00	(\$75.00)
	Council Member Allowance	\$52,745.00	\$13,186.25	\$16,105.47	\$2,919.22
	Council Meeting Expenses	\$0.00	\$0.00	\$26.18	\$26.18
	COVID-19	\$0.00	\$0.00	\$156.77	\$156.77
	Equipment < \$300	\$500.00	\$125.00	\$0.00	(\$125.00)
	Food Supplies	\$1,000.00	\$250.00	\$251.58	\$1.58
	Freight	\$175.00	\$43.75	\$60.50	\$16.75
	Insurance	\$10,000.00	\$2,500.00	\$129,071.06	\$126,571.06
	Marine Cargo	\$0.00	\$0.00	\$481.73	\$481.73
	Internet Charges	\$400.00	\$100.00	\$193.63	\$93.63
	Lic, Certificate Fees & Permit	\$2,000.00	\$500.00	\$0.00	(\$500.00)
	Meeting Expense	\$1,500.00	\$375.00	\$258.56	(\$116.44)
	Network Maintenance	\$3,000.00	\$750.00	\$1,085.75	\$335.75
	Power/Electricity	\$3,250.00	\$812.50	\$45.45	(\$767.05)
	Stationery & Office Supplies	\$3,500.00	\$875.00	\$1,715.67	\$840.67
	Postage	\$20.00	\$5.00	\$40.00	\$35.00
	Pest Control	\$600.00	\$150.00	\$0.00	(\$150.00)
	Rent	\$10,400.00	\$2,600.00	\$1,400.00	(\$1,200.00)
	R & M Buildings - E10	\$0.00	\$0.00	\$2,561.17	\$2,561.17
	R & M Buildings - G10	\$500.00	\$125.00	\$0.00	(\$125.00)
	R&M - Electrical	\$500.00	\$125.00	\$95.45	(\$29.55)
	R&M - Plumbing	\$2,000.00	\$500.00	\$0.00	(\$500.00)
	R&M - Equipment/Service	\$1,300.00	\$325.00	\$0.00	(\$325.00)
	R&M - Fire Equipment Maintenan	\$1,700.00	\$425.00	\$0.00	(\$425.00)
	Sewerage	\$1,650.00	\$412.50	\$416.44	\$3.94
	Staff Amenities	\$250.00	\$62.50	\$29.89	(\$32.61)
	Stores, materials, loose tools	\$2,000.00	\$500.00	\$406.54	(\$93.46)
	Subscriptions and memberships	\$5,000.00	\$1,250.00	\$4,550.42	\$3,300.42

Trust Account S19 Negotiations	\$10,500.00	\$2,625.00	\$0.00	(\$2,625.00)
Telephone charges	\$7,374.00	\$1,843.50	\$2,312.50	\$469.00
Travel and accommodation	\$500.00	\$125.00	\$24.82	(\$100.18)
Uniforms	\$0.00	\$0.00	\$469.10	\$469.10
Vehicle/Equip. - Fuel and oil	\$11,000.00	\$2,750.00	\$2,921.69	\$171.69
Vehicle/Equip. - R&M	\$1,000.00	\$250.00	\$0.00	(\$250.00)
Vehicle/Equip. - Insurance	\$1,700.00	\$425.00	\$1,561.77	\$1,136.77
Vehicle/Equip. - Registration	\$850.00	\$212.50	\$0.00	(\$212.50)
Water	\$1,000.00	\$250.00	\$10.47	(\$239.53)
Waste Management	\$997.00	\$249.25	\$0.00	(\$249.25)
Wages & Salaries	\$214,212.00	\$53,553.00	\$51,508.06	(\$2,044.94)
Superannuation	\$22,902.00	\$5,725.50	\$5,558.05	(\$167.45)
Workers Compensation Insurance	\$6,427.00	\$1,606.75	\$7,924.75	\$6,318.00
Total Expense	\$396,452.00	\$99,113.00	\$235,224.25	\$136,111.25
Net Profit (Loss)	(\$73,900.00)	(\$18,475.00)	(\$164,160.13)	(\$145,685.13)

Job Profit & Loss Statement

July 2020 To September 2020

ABN: 88 194 280 330

Account Name	Selected Period	Year To Date
G15	Trust Account	
Expense		
Bank charges	\$30.00	\$30.00
Total Expense	\$30.00	\$30.00
Net Profit/(Loss)	-\$30.00	-\$30.00

DRAFT

This report includes Year-End Adjustments.

Job Profit & Loss Statement

July 2020 To September 2020

ABN: 88 194 280 330

Account Name	Selected Period	Year To Date
G21	Consultancy Fee	
Expense		
Consultants/Managers Fees	\$17,727.28	\$17,727.28
Total Expense	\$17,727.28	\$17,727.28
Net Profit/(Loss)	-\$17,727.28	-\$17,727.28

This report includes Year-End Adjustments.

Belyuen Community Government Council

CMB 18

DARWIN

NT 0801

G25 July - September 2020

Jobs [Budget Analysis]

Account	Budget	Adjusted Budget	Actual	Difference
G25 Special Comm Assistance & Local				
Income				
Carried C/Fwd urplus	\$93,760.00	\$23,440.00	\$0.00	(\$23,440.00)
Total Income	\$93,760.00	\$23,440.00	\$0.00	(\$23,440.00)
Expense				
Equipment < \$300	\$0.00	\$0.00	\$1,970.58	\$1,970.58
Equipment > \$300	\$0.00	\$0.00	\$13,963.84	\$13,963.84
IT Expenses	\$0.00	\$0.00	\$7,880.00	\$7,880.00
R&M - Electrical	\$0.00	\$0.00	\$763.64	\$763.64
R&M - Fire Equipment Maintenanc	\$0.00	\$0.00	\$2,234.92	\$2,234.92
Total Expense	\$0.00	\$0.00	\$26,812.98	\$26,812.98
Net Profit (Loss)	\$93,760.00	\$23,440.00	(\$26,812.98)	(\$50,252.98)

Job Profit & Loss Statement

July 2020 To September 2020

ABN: 88 194 280 330

Account Name	Selected Period	Year To Date
G26	CouncilWise (Software) System	
Expense		
IT Expenses	\$61,046.00	\$61,046.00
Total Expense	\$61,046.00	\$61,046.00
Net Profit/(Loss)	-\$61,046.00	-\$61,046.00

DRAFT

This report includes Year-End Adjustments.

Belyuen Community Government Council

CMB 18

DARWIN

NT 0801

R22 July - September 2020

Jobs [Budget Analysis]

	Account	Budget	Adjusted Budget	Actual	Difference
R22 Sports & Recreation					
Income					
	Dept of Sport & Rec	\$79,420.00	\$19,855.00	\$0.00	(\$19,855.00)
	Carried C/Fwd urplus	\$11,163.00	\$2,790.75	\$0.00	(\$2,790.75)
	Total Income	\$90,583.00	\$22,645.75	\$0.00	(\$22,645.75)
Expense					
	Accountancy fees	\$5,000.00	\$1,250.00	\$0.00	(\$1,250.00)
	Admin/Management charge	\$5,000.00	\$1,250.00	\$0.00	(\$1,250.00)
	Audit fees	\$2,000.00	\$500.00	\$0.00	(\$500.00)
	Cleaning	\$500.00	\$125.00	\$0.00	(\$125.00)
	Equipment < \$300	\$2,500.00	\$625.00	\$0.00	(\$625.00)
	Equipment > \$300	\$4,818.00	\$1,204.50	\$0.00	(\$1,204.50)
	Food Supplies	\$1,000.00	\$250.00	\$0.00	(\$250.00)
	Freight	\$0.00	\$0.00	\$99.00	\$99.00
	Hire of Plant & Equip/Vehicle	\$1,870.00	\$467.50	\$0.00	(\$467.50)
	Power/Electricity	\$1,000.00	\$250.00	\$45.45	(\$204.55)
	Stationery & Office Supplies	\$500.00	\$125.00	\$0.00	(\$125.00)
	Stores, materials, loose tools	\$0.00	\$0.00	\$0.00	\$0.00
	Travel and accommodation	\$500.00	\$125.00	\$0.00	(\$125.00)
	Vehicle/Equip. - Fuel and oil	\$2,000.00	\$500.00	\$0.00	(\$500.00)
	Wages & Salaries	\$46,874.00	\$11,718.50	\$6,731.93	(\$4,986.57)
	Superannuation	\$4,452.00	\$1,113.00	\$398.12	(\$714.88)
	Workers Compensation Insurance	\$1,406.00	\$351.50	\$0.00	(\$351.50)
	Total Expense	\$79,420.00	\$19,855.00	\$7,274.50	(\$12,580.50)
	Net Profit (Loss)	\$11,163.00	\$2,790.75	(\$7,274.50)	(\$10,065.25)

Belyuen Community Government Council

CMB 18

DARWIN

NT 0801

R29 July - September 2020

Jobs [Budget Analysis]

	Account	Budget	Adjusted Budget	Actual	Difference
R29 Culture Program					
Income					
	Dept. of Prime Minister & Cab	\$126,000.00	\$31,500.00	\$63,000.00	\$31,500.00
	Carried C/Fwd urplus	\$2,817.00	\$704.25	\$0.00	(\$704.25)
	Total Income	\$128,817.00	\$32,204.25	\$63,000.00	\$30,795.75
Expense					
	Accountancy fees	\$10,000.00	\$2,500.00	\$1,658.19	(\$841.81)
	Admin/Management charge	\$18,900.00	\$4,725.00	\$0.00	(\$4,725.00)
	Audit fees	\$2,000.00	\$500.00	\$0.00	(\$500.00)
	Cleaning	\$225.00	\$56.25	\$0.00	(\$56.25)
	Clearance Check	\$0.00	\$0.00	\$144.00	\$144.00
	COVID-19	\$0.00	\$0.00	\$136.94	\$136.94
	Equipment < \$300	\$0.00	\$0.00	\$71.82	\$71.82
	Food Supplies	\$3,200.00	\$800.00	\$951.89	\$151.89
	Internet Charges	\$1,287.00	\$321.75	\$0.00	(\$321.75)
	Lic, Certificate Fees & Permit	\$2,750.00	\$687.50	\$0.00	(\$687.50)
	Power/Electricity	\$320.00	\$80.00	\$372.73	\$292.73
	Stationery & Office Supplies	\$2,000.00	\$500.00	\$0.00	(\$500.00)
	R&M - Fire Equipment Maintenanc	\$700.00	\$175.00	\$0.00	(\$175.00)
	Stores, materials, loose tools	\$3,500.00	\$875.00	\$215.18	(\$659.82)
	Telephone charges	\$500.00	\$125.00	\$0.00	(\$125.00)
	Travel and accommodation	\$1,000.00	\$250.00	\$148.91	(\$101.09)
	Vehicle/Equip. - Fuel and oil	\$2,700.00	\$675.00	\$740.91	\$65.91
	Water	\$300.00	\$75.00	\$0.00	(\$75.00)
	Wages & Salaries	\$68,105.00	\$17,026.25	\$13,584.01	(\$3,442.24)
	Superannuation	\$6,470.00	\$1,617.50	\$998.11	(\$619.39)
	Workers Compensation Insurance	\$2,043.00	\$510.75	\$0.00	(\$510.75)
	Total Expense	\$126,000.00	\$31,500.00	\$19,022.69	(\$12,477.31)
	Net Profit (Loss)	\$2,817.00	\$704.25	\$43,977.31	\$43,273.06

Belyuen Community Government Council

CMB 18

DARWIN

NT 0801

S11 July - September 2020

Jobs [Budget Analysis]

	Account	Budget	Adjusted Budget	Actual	Difference
S11 Aged Care (Imabulk)					
Income					
	DOH - Aged Care CHSP	\$91,803.00	\$22,950.75	\$21,353.91	(\$1,596.84)
	DOH - Indigenous Staff	\$110,520.00	\$27,630.00	\$45,084.00	\$17,454.00
	DOH - Indigenous Staff (Training)	\$0.00	\$0.00	\$10,176.00	\$10,176.00
	Dept of Health	\$0.00	\$0.00	\$9,689.62	\$9,689.62
	Residential Fees	\$37,161.00	\$9,290.25	\$9,100.00	(\$190.25)
	Domestic Assist-Transit Care	\$1,077.00	\$269.25	\$0.00	(\$269.25)
	Domestic Assistance	\$2,094.00	\$523.50	\$400.00	(\$123.50)
	CHSP - Clients Contribution	\$14,511.00	\$3,627.75	\$2,556.00	(\$1,071.75)
	Hire of M/V	\$761.00	\$190.25	\$0.00	(\$190.25)
	Meals on wheels	\$24,240.00	\$6,060.00	\$11,380.00	\$5,320.00
	Total Income	\$282,167.00	\$70,541.75	\$109,739.53	\$39,197.78
Expense					
	Accountancy fees	\$1,000.00	\$250.00	\$4,000.00	\$3,750.00
	Admin/Management charge	\$10,000.00	\$2,500.00	\$0.00	(\$2,500.00)
	Audit fees	\$1,000.00	\$250.00	\$0.00	(\$250.00)
	Cleaning	\$6,100.00	\$1,525.00	\$1,742.81	\$217.81
	Clearance Check	\$0.00	\$0.00	\$72.00	\$72.00
	COVID-19	\$0.00	\$0.00	\$1,345.72	\$1,345.72
	Equipment < \$300	\$1,000.00	\$250.00	\$415.46	\$165.46
	Equipment > \$300	\$1,000.00	\$250.00	\$0.00	(\$250.00)
	Food Supplies	\$22,910.00	\$5,727.50	\$4,761.93	(\$965.57)
	Freight	\$100.00	\$25.00	\$99.00	\$74.00
	Fees & Charges	\$0.00	\$0.00	\$29.00	\$29.00
	Gas supplies	\$600.00	\$150.00	\$0.00	(\$150.00)
	Insurance	\$10,000.00	\$2,500.00	\$0.00	(\$2,500.00)
	Internet Charges	\$1,000.00	\$250.00	\$212.74	(\$37.26)
	Lic, Certificate Fees & Permit	\$1,200.00	\$300.00	\$3,944.20	\$3,644.20
	Meeting Expense	\$250.00	\$62.50	\$0.00	(\$62.50)
	Personal Protective Equipment	\$1,000.00	\$250.00	\$118.18	(\$131.82)
	Network Maintenance	\$1,000.00	\$250.00	\$655.69	\$405.69
	Power/Electricity	\$500.00	\$125.00	\$0.00	(\$125.00)
	Stationery & Office Supplies	\$1,000.00	\$250.00	\$597.66	\$347.66
	Pest Control	\$700.00	\$175.00	\$650.00	\$475.00
	R & M Buildings - S11	\$1,500.00	\$375.00	\$0.00	(\$375.00)
	R&M - Electrical	\$1,950.00	\$487.50	\$430.00	(\$57.50)
	R&M - Plumbing	\$1,500.00	\$375.00	\$0.00	(\$375.00)
	R&M - Equipment/Service	\$2,000.00	\$500.00	\$0.00	(\$500.00)
	R&M - Fire Equipment Maintenan	\$7,500.00	\$1,875.00	\$1,914.51	\$39.51
	Sewerage	\$900.00	\$225.00	\$208.22	(\$16.78)
	Staff Training/First Aid Training	\$20,352.00	\$5,088.00	\$0.00	(\$5,088.00)
	Stores, materials, loose tools	\$2,000.00	\$500.00	\$150.21	(\$349.79)
	Trust Account S19 Negotiations	\$10,500.00	\$2,625.00	\$0.00	(\$2,625.00)
	Telephone charges	\$500.00	\$125.00	\$446.29	\$321.29
	Travel Allowance/Reimbursement	\$1,000.00	\$250.00	\$0.00	(\$250.00)
	Travel and accommodation	\$1,500.00	\$375.00	\$0.00	(\$375.00)
	Uniforms	\$500.00	\$125.00	\$0.00	(\$125.00)

Vehicle/Equip. - Fuel and oil	\$2,000.00	\$500.00	\$909.09	\$409.09
Vehicle/Equip. - R&M	\$2,000.00	\$500.00	\$526.12	\$26.12
Vehicle/Equip. - Insurance	\$600.00	\$150.00	\$1,134.42	\$984.42
Vehicle/Equip. - Registration	\$800.00	\$200.00	\$0.00	(\$200.00)
Water	\$1,500.00	\$375.00	\$19.24	(\$355.76)
Waste Management	\$2,153.00	\$538.25	\$0.00	(\$538.25)
Wages & Salaries	\$162,629.00	\$40,657.25	\$33,927.19	(\$6,730.06)
Superannuation	\$17,406.00	\$4,351.50	\$2,902.99	(\$1,448.51)
Workers Compensation Insurance	\$5,497.00	\$1,374.25	\$818.18	(\$556.07)
Total Expense	\$306,647.00	\$76,661.75	\$62,030.85	(\$14,630.90)
Net Profit (Loss)	(\$24,480.00)	(\$6,120.00)	\$47,708.68	\$53,828.68

Belyuen Community Government Council
CMB 18
DARWIN
NT 0801
S12 & S12A July - September 2020
Jobs [Budget Analysis]

	Account	Budget	Adjusted Budget	Actual	Difference
S12 Home Care Package					
Income					
	Gov't Subsidy - Home Care Pack	\$342,018.00	\$85,504.50	\$162,708.12	\$77,203.62
	Clients Service Contribution	\$21,973.00	\$5,493.25	\$11,705.12	\$6,211.87
	Total Income	\$363,991.00	\$90,997.75	\$174,413.24	\$83,415.49
Expense					
	HCP Purchases	\$27,318.00	\$6,829.50	\$12,544.30	\$5,714.80
	HCP Expenses - Planned Serv	\$306,937.00	\$76,734.25	\$118,915.52	\$42,181.27
	HCP Expense - Other	\$8,950.00	\$2,237.50	\$0.00	(\$2,237.50)
	Tfer to Funds held in Trust	\$20,786.00	\$5,196.50	\$42,953.42	\$37,756.92
	Total Expense	\$363,991.00	\$90,997.75	\$174,413.24	\$83,415.49
	Net Profit (Loss)	\$0.00	\$0.00	\$0.00	\$0.00
S12A Home Care Pack - Council Fees					
Income					
	HCP Admin Fee	\$24,101.00	\$6,025.25	\$6,197.12	\$171.87
	HCP Case Management Fee	\$79,195.00	\$19,798.75	\$20,107.16	\$308.41
	HCP Service Fee	\$127,999.00	\$31,999.75	\$61,291.17	\$29,291.42
	HCP Top Up Service-Additional	\$27,801.00	\$6,950.25	\$5,837.70	(\$1,112.55)
	Exit Fee	\$650.00	\$162.50	\$0.00	(\$162.50)
	Total Income	\$259,746.00	\$64,936.50	\$93,433.15	\$28,496.65
Expense					
	Accountancy fees	\$10,000.00	\$2,500.00	\$1,500.00	(\$1,000.00)
	Admin/Management charge	\$30,000.00	\$7,500.00	\$0.00	(\$7,500.00)
	Audit fees	\$8,000.00	\$2,000.00	\$0.00	(\$2,000.00)
	Cleaning	\$500.00	\$125.00	\$0.00	(\$125.00)
	Clearance Check	\$150.00	\$37.50	\$72.00	\$34.50
	Insurance	\$30,000.00	\$7,500.00	\$2,986.20	(\$4,513.80)
	Internet Charges	\$1,500.00	\$375.00	\$110.39	(\$264.61)
	Lic, Certificate Fees & Permit	\$5,000.00	\$1,250.00	\$916.00	(\$334.00)
	Personal Protective Equipment	\$250.00	\$62.50	\$0.00	(\$62.50)
	Network Maintenance	\$2,000.00	\$500.00	\$0.00	(\$500.00)
	Power/Electricity	\$50.00	\$12.50	\$0.00	(\$12.50)
	Stationery & Office Supplies	\$2,000.00	\$500.00	\$19.31	(\$480.69)
	Pest Control	\$150.00	\$37.50	\$0.00	(\$37.50)
	R&M - Fire Equipment Maintenanc	\$1,000.00	\$250.00	\$0.00	(\$250.00)
	Sewerage	\$100.00	\$25.00	\$0.00	(\$25.00)
	Staff Training/First Aid Training	\$3,500.00	\$875.00	\$952.00	\$77.00
	Stores, materials, loose tools	\$1,000.00	\$250.00	\$0.00	(\$250.00)
	Telephone charges	\$500.00	\$125.00	\$0.00	(\$125.00)
	Uniforms	\$800.00	\$200.00	\$0.00	(\$200.00)
	Vehicle/Equip. - Fuel and oil	\$2,500.00	\$625.00	\$0.00	(\$625.00)
	Vehicle/Equip. - R&M	\$2,000.00	\$500.00	\$0.00	(\$500.00)
	Vehicle/Equip. - Insurance	\$600.00	\$150.00	\$0.00	(\$150.00)
	Vehicle/Equip. - Registration	\$800.00	\$200.00	\$0.00	(\$200.00)

Water	\$1,500.00	\$375.00	\$0.00	(\$375.00)
Waste Management	\$1,500.00	\$375.00	\$0.00	(\$375.00)
Wages & Salaries	\$102,876.00	\$25,719.00	\$37,056.50	\$11,337.50
Superannuation	\$9,773.00	\$2,443.25	\$3,133.50	\$690.25
Workers Compensation Insurance	\$3,086.00	\$771.50	\$545.46	(\$226.04)
Total Expense	\$221,135.00	\$55,283.75	\$47,291.36	(\$7,992.39)
Net Profit (Loss)	\$38,611.00	\$9,652.75	\$46,141.79	\$36,489.04

Job Profit & Loss Statement

July 2020 To September 2020

ABN: 88 194 280 330

Account Name	Selected Period	Year To Date
S19	Traditional camp	
Expense		
Cleaning	\$88.83	\$88.83
Equipment > \$300	\$863.64	\$863.64
Food Supplies	\$2,178.63	\$2,178.63
Hire of Plant & Equip/Vehicle	\$1,731.82	\$1,731.82
Stores, materials, loose tools	\$3,511.47	\$3,511.47
Vehicle/Equip. - Fuel and oil	\$2,596.26	\$2,596.26
Total Expense	\$10,970.65	\$10,970.65
Net Profit/(Loss)	-\$10,970.65	-\$10,970.65

This report includes Year-End Adjustments.

Job Profit & Loss Statement

July 2020 To September 2020

ABN: 88 194 280 330

Account Name	Selected Period	Year To Date
S30	Harmony Events	
Expense		
Food Supplies	\$1,089.53	\$1,089.53
Total Expense	\$1,089.53	\$1,089.53
Net Profit/(Loss)	-\$1,089.53	-\$1,089.53

This report includes Year-End Adjustments.

10 QUESTIONS BY MEMBERS

Members are invited to raise any questions.

11 GENERAL BUSINESS

Call for any other general business.

12 CONFIDENTIAL ITEMS

Recommendation

That pursuant to Section 65(2) of the Local Government Act and Regulation 8 of the Local Government (Administration) Regulations, the meeting be closed to the public to consider the Confidential item(s) of the Agenda.

Moved:

Seconded:

The following reports will be dealt with under Section 65(2) (ciii) of the Local Government Act 2008 and Regulation 8 of the Local Government (Administration) Regulations 2008. It contains information that would, if publicly disclosed, be likely to prejudice the interests of council or some other person.

12.1 Financial and Accounting Services

13 NEXT COUNCIL MEETING

The next Ordinary Meeting of Council be held on 23 November 2020 at the Belyuen Council Offices, Belyuen commencing at 5:00PM.