



Annual Report 2020-21

BELYUEN COMMUNITY GOVERNMENT COUNCIL

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FROM THE PRESIDENT

Welcome to the Belyuen Community Government Council 2020-21 Annual Report.

All Councils in the NT had a general election in August 2021, and I am very proud and grateful to not only be re-elected by my community but also elected President of the Belyuen Council. Although this is my first year as President, I have been Deputy President since 2017. We have some new faces on the Council and I would like to congratulate you on your election to Council. Being on Council is a very important job with a lot of responsibility and I look forward to working closely with the new Councillors and the staff in Belyuen to continue to promote the interests of Belyuen and make everybody's lives better.

During 2020/21, the Council continued to be affected by the COVID pandemic. The pandemic has been felt by the community in a lot of ways. The CDP programme with Ironbark changed and we don't have as many visitors to the store. However, the Council has managed to maintain its service to the Community and I am very proud of the work done by Cathy and the other staff.

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

Thank you



Rex Edmund
President - October 2021

FROM THE CEO

Once again BCGC has managed to keep operating to provide the community with a range of good quality services with a very small amount of money.

Some of our achievements are:

- BCGC has been fortunate over the last few years to receive grants that have enabled Council to have solar panels placed on all the workplaces with the exception of the Knucky Centre. The Centre needs major structural work done on it before panels can be installed. The panels have seen a reduction in the power bills for each work place.
- Another major success for BCGC was obtaining the funding to install a new computer package under Council Wise. Council now does their own finances and has employed a Finance Officer, Jasmine Brar, to undertake all the financial work. The Council Wise package now means that the Store, Aged Care and the Workshop are all connected to the one programme which is operated in the Council Office by Jasmine. Jasmine has been a great asset to BCGC and we are very lucky to have her working with us. I thank her for laboriously going the end result of 20 years of financial accounting and moving it over to a new programme Xero. Jasmine is still having to sort some individual items out and it is planned that by end of June 2022 BCGC's finances will be running smoothly in Xero. It also means that after 20 years of the financial operations being out sourced, BCGC is undertaking their own accounting. This is a major step for BCGC who is the smallest and most socio economically disadvantaged Council in the NT.

However small and 'cash poor' BCGC is the Council, staff and community members do not give up on Belyuen and what they want for themselves, their kids and their kids.

- The Aged Care Programme continues to grow under the direction of the Director Kelly Murphy. Kelly has expanded the Programme to make it available for people not just in Belyuen but also Wagait, Dundee, Berry Springs and Woolianna. She has built the Programme up to a really high level of service delivery and has been very fortunate to have some excellent Carers working outside of Belyuen. Word gets around very quickly amongst old people in rural settings. We are all headed towards being old one day. Some of us have a long way to go and some of us are just about there.
- The Belyuen Store has seen major changes over the last few years with new walk-in fridges and freezers, 130 solar panels on the roof, new Point of Sale System and a new Manager Janett Fidock. Janett with her 15 years Woolworths experience has been able to streamline the stock and ordering as well as seek out suppliers who can provide good quality fresh foods at a good price. The community are also fortunate that Janett has brought with her new recipes that are well liked in the community. The next big project with the Store is to get funds to lower the ceiling and install air conditioning in the Store. From October to May the Store gets really hot for staff to work in making it very uncomfortable.

- Civil Works is still the 'go to it' place in the community. If something does not work or someone needs information about something under or on top of the ground, or whatever it is, it is always 'go see the guys in the workshop they'll help you'. Fortunately, people are lucky because the Civil Works Manager Mark and Assistant Manager Peter do exactly that.
- Sport and Recreation staff continue to make do with the limited sports facilities, basically the Community Hall. BCGC continues to seek funding to upgrade the oval so that sporting events can be played on it and the community can look at having sports carnivals, and teams that can join in with Darwin sports teams such as NT Softball. Leikeisha and Brentley have been doing basketball with the youth in the late afternoons and Katrina and Marcia do a range of activities with the under 12's when school has finished. The staff continue to provide activities with very little financial support. BCGC fully appreciates their commitment to their work.
- The Belyuen Culture Programme continues to be a very strong programme between Council and the School. BCGC have been fortunate to have continuous funding from the federal Government for this Programme and it is very much a part of the school's weekly teaching and learning plans.
- Lisa Buchanan the Coordinator of the Programme has put a lot of work into helping the community adults to deliver a strong culturally based programme to the Belyuen school children. I thank Lisa for her work and her ability to change plans very quickly without a fuss.

I have been very fortunate to work with a stable, forward thinking, committed Council during 2020-2021. This Council were into their fifth year on Council and were working really well as a team. I thank Zoe Singh, Rex Edmunds, John Moreen, Cecilia Lewis, and Rex Sing for their commitment as Belyuen Council Members and their support to myself, all Council staff and the Community.

During 2020-2021 BCGC have been extremely fortunate to have the support of the Department of Local Government and in particular the Director Maree DeLacey. Maree became aware of the struggles that BCGC had been going through for many years. Struggles with lack of finances, lack of resources (including staff) and lack of support on a Territory and Federal level. Maree was aware of Belyuen's commitment going back to 2008 to amalgamate with surrounding Councils and bring in unincorporated land as a means to giving Belyuen a strong future. Through assistance from the Department of Local Government BCGC have been fortunate to engage a consultant, Cathryn Hutton to help with Governance matters such as Council Policies, meeting procedures. Cathryn's knowledge of the Local Government Act and applying the Act has been extremely helpful for BCGC overall.

I would like to thank Cathryn for the work that she does for BCGC. Cathryn has been of tremendous support for myself as the CEO and Jasmine the Finance Officer and has taken a huge workload off me. I thank her and it is a pleasure working with her.

In 2021-2022 Council has the issue of the Section 19 Leases to be finalized with the NLC. Hopefully some of the ground work can be done before the end of 2021 so BCGC can go into 2022 with a sense of what Lots need to be paid for and how much will each Lot cost. This will seriously impact on BCGC's Budget as Council's operations are largely grant funded. This will need to be taken into account in the negotiations with NLC.

This is my last CEO Report for the BCGC Annual Report as I will be retiring at the end of December 2021. I have lived and worked as the CEO for Belyuen for 21 years. There have been ups and downs of course during that time however I have always kept focused on what my job is and how I can support the community to grow and have a viable future.

I wish the new Council and all the BCGC staff the best for now and the future. Belyuen is a great little community to be a part of and I feel very privileged to have had that opportunity.

I hope readers of this Annual Report can get a sense of the services that BCGC are providing and the strong role that Council plays in Belyuen.



Cathy Winsley CEO – November 2021

GOVERNANCE

Elected Members

The Belyuen Community Government Council was subject to a general election in August 2021 with a number of new members being elected. As this election was after the reporting period, the information contained below relates to the Council in place on 30 June 2021.

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	July	Aug	Sep	Oct	Nov	Jan	Fen	Mar	Apr	May	June	% Attended
Zoe Singh	X	X	X	X				X		X		55%
Rex Edmunds	X	X	X	X	X			X	X	X		73%
Rex Sing	X	X			X			X	X			45%
John Moreen	X				X				X			27%
Cecilia Lewis			X	X	X			X	X	X		55%

Please note that the meeting scheduled for February was cancelled due to Women's Cultural Business in the community. The meeting scheduled for June 2021 was postponed due to COV-19 lockdown.

The Council did not hold a Finance Committee Meeting during this financial year.

Staff

The following details the staff employed by the Council as at the 30th June 2021.

Council Administration

Cathy Winsley	CEO
Jasmine Brar	Finance/Administration Officer
Natasha Lewis	Centrelink Agent/Administrative Assistant

Imabulk Aged Care

Kelly Murphy	Manager Full Time
Nidhi Paul	Assistant Manager
Tamara Cummins resigned	Administrative Officer Part Time
Brendan Bigfoot	Aged Care Worker Part Time
Regina Bigfoot, Trudy Walla, Melinda Seccin, Rita Moreen, Linda Yarowin, Jocelyn Gordon, Debbie Bigfoot, Amanda Kerr, Karen East, Kenita Nurse, Kanchana McClelland, Mariam Sumile, Robyn Presley, Noeleen Jenkins	Aged Care Workers Casual

Belyuen Store

Janett Fidock	Operations Manager Full Time
Samuel Cowdy, Liam Cowdy	Casual Retail Assistant

School Nutrition

Debra Singh	SNP Coordinator
Leikeisha Woodie	SNP Assistant
Tasha Lane, Colleen Mardi	SNP Casual

Civil Works/Workshop

Mark Perejuan	Manager Full Time
Peter Winsley	Assistant Manager Full Time
Anthony Richards	Parks and Gardens Part Time
Dale Singh	Casual Parks & Gardens

Sports and Recreation

Brentley Moreen, Leikeisha Woodie, Christopher Moreen, Sport and Rec Officers - Casual
Martha DeSilva, Marcia Bigfoot, Katrina Lewis

Belyuen Council Culture Programme

Lisa Buchanan Culture Programme Coordinator Part Time
Lorraine Lane, Patsy Jorroch, Angela Bigfoot, Maureen Community Cultural Educators Casual
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, Angelina Lewis.

Delegations

The Section 40 of the *Local Government Act 2019* allows the Council to delegate certain powers. The Delegations Register identifies which powers the Council has delegated and can be viewed on the Councils website www.belyuen.nt.gov.au/egisters/delegations-made-by-the-council.

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, Malak Malak, 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.

A YEAR IN REVIEW

2020-21 was another year that has been influenced by the ongoing COVID-19 pandemic. Although, restrictions eased during the year, the Council has been proactive in its management of the pandemic and has enforced strong controls for visitors and contractors.

The Council has worked closely with the Belyuen Health Clinic during the roll out of the COVID-19 vaccinations ensuring that workers and clients had access to the clinic during working hours. The Council has also promoted vaccines through facilitation and support of community meetings to increase community awareness and education.

A NT election for the Legislative Assembly occurred in August 2020 and Council assisted the NT Electoral Commission to promote the election as well as provided facilities to undertake the election on the mobile polling days.

A renewed focus on the operations of the Community Store and Workshop has improvements in both of these facilities. The Workshop has benefited from the introduction of an EFTPOS machine allowing customers to pay invoices in a timely manner.

The Community Store has seen the introduction of a new retail system which has improved financial management in the Store. In conjunction with the introduction of the new system, the Store undertook a comprehensive stock take and refresh of the stock available.

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.

The Council has been continuing to undertake community infrastructure upgrades as and when grant funds become available to do so. This year the Council was able to complete

Other upgrades that have occurred around the community include:

- Upgrade of the Telstra mobile tower
- Airstrip upgrades
- Improvements to Aged Care Facilities
- Improvements to Community Store

Waste Management

Waste Management continues to be a major issue facing the Council. After the closing of the old rubbish tip colloquially known as the “Belyuen Tip”, Council has had to source alternative waste disposal for rubbish that does not fit into a wheelie bin. The Council has arranged for skip bins to be made available to community members. However, this is a relatively short-term solution and 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.

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. Particularly over the COVID period, these meetings were an effective way 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 of the 2020 school holidays. These camps are funded through an Alcohol Harm Minimisation Programme from NT Health. Belyuen Council appreciate the support that staff of the Programme provide to Belyuen and in particular John AhMat the Principal Alcohol Harm Minimisation Officer for the Dept of Health NT. Thank you to Cr John Moreen.

Council employs 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 these people continue to participate as they 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 possible. Unfortunately, due to funding restrictions, this work is often on a casual basis. However, 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, set up a bank account and 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

	FTE Allocation	Full time Staff	Part time or casual staff
Workshop and Civil Works	4	3	2,
Community Store	3		9
School Nutrition Programme	1		3
Council Administration	3	2	1
Sport and Recreation	2		4
Culture Programme	1	1	11
Aged Care	5	1	12
	19	7	43

Council and the Primary 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.

Once again, the employment agency services provided to Belyuen have not made a difference to employment within the community. The CEO has not been made aware of any community member gaining employment through the employment agency and the Council has continued to struggle to engage with the agency. During the year, the agency also made the decision to cease participant activities in Belyuen. As most participants are reluctant to travel to Berry Springs to attend activities, this has seen participation numbers plummet. Of more significant impact on the Community, however, is the loss of organized activities within the Community including rubbish collections, lawnmowing and other projects that provide an extremely valuable supplement to the Council's resources.

Strategy 4

Local activities that encourage residents of all ages and genders to be involved in strengthening their culture, building a healthy lifestyle 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. Unfortunately, there was a mix up with an NLC NAIDOC team member and some of the activities planned ended up not happening. Council Store provided a really nice lunch for everyone and Ironbark provided tubs of ice cream and ice cream cones in place of the ice cream van that got cancelled in the confusion. The Women's Centre always celebrate International Women's Day on March 8th and this continues to be a very popular event.

Sport and Recreation have activities for children and youth during the week. Council was very lucky to have the support of Artback NT and Corrugated Iron to provide a range of activities over the Christmas holidays.

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 2020-21 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 been struggling financially for the last fifteen years when a lot of people left the community because of community conflict. However, in recent times the Store has been holding its own with the support of the community. The Store caters for Council community events and when Service Providers request food for a meeting or activity. 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.

The Store has continued to revise and update its procedures and practices and has recently had a new retail management system implemented that has improved efficiencies in ordering and financial management.

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

The Workshop (Civil Works)

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 mowers, backhoes and other pieces of equipment with customers coming both from inside and outside the community. The Clinic, School and NLC vehicles are also taken to the workshop.

The Civil Works staff also 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 has been refreshing and reviewing its operations. New LED lights were installed this year and these have made a big difference to the amenity of the Workshop. The implementation of the new workshop retail package has been delayed due to circumstances beyond the Council's control. However, the Council continues to improve its operations and the implementation of EFTPOS machines at the Workshop has improved on time payments and reduced the Workshop related debtors.

Age Care

Aged Care has continued to expand in 2020/21 despite the extra challenges of COVID-19. The service has clients in a number of communities outside of Belyuen including Dundee Beach and Berry Springs. We have been able to secure the services of employees who live in these areas to provide additional services when required.

The service continues to provide a breakfast program which operates well. A new dishwasher and combi oven have been installed in the kitchen and this has made the service much more efficient.

Strategy 7

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

Council's contract for weekly wheelie bin pick-ups is working well. The Council would like to thank the Veolia drivers for their patience when people are getting their rubbish together. The 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. The skip bins are being well used but, unfortunately, Community members often put inappropriate items in the bins causing extra work for the Council staff.

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. This year the Vets have also been checking for brown dog ticks that can carry Ehrlichiosis. This disease primarily affects dogs and can result in death if not properly treated. Council has provided this programme to the community for 20 years and it is funded directly by the Council.

As identified in Strategy 1 there is a big problem on Cox Peninsula as there is no waste disposal or transfer station on the whole Peninsula. This leads it open for the unfortunate practice of 'dumping in the bush'. Council continues to work with our neighbouring Councils and the NTG to identify a solution.

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, are healthy and 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 to ensure children's safety.

Council is experiencing problems with 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.

The Council utilized grants from the Roads to Recovery Funding to purchase street signs and speedbumps and these will be installed in the near future. It is hoped that these signs will not be vandalized as they are expensive and cannot easily be replaced.

SERVICE DELIVERY PLAN

Core Activities

Governance

This financial year, the Council continued its focus 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 continues to improve administrative and compliance activities. The Council's replacement finance, property and rating system is not yet fully operational and the Council is working with CouncilWise to finalise this project.

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	The Works team has been keeping up with basic maintenance activities around the community.
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.	Unfortunately, Ironbark is no longer operating within Belyuen and many of the activities that previously were undertaken by CDP participants are no longer able to be done.
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 panels for the Council office.

Core Service	2019 - 20 Activity	Performance Objective	Assessment
	Maintain safe and operable aged care and women's centres	<p>Council seek funding to repair council office roof and install solar panels.</p> <p>All centres are clean and safe for staff and clients</p> <p>There are no Work Health Safety (WHS) incidents or consumer complaints</p>	Ongoing maintenance continues at the Women's Centre.
	Community store	<p>Pressure clean outside of building and ablutions before and after the wet season</p> <p>Store is maintained and meets all public health and legislative requirements</p> <p>There are no WHS issues</p>	The security in the Community Store has been improved to reduce the risk and incidence of break and enters.
	Recreation hall	<p>Council seek grant funding to complete stage two of solar power installations.</p> <p>Pursue funding for internal fit-out including shelving</p>	<p>Council installed solar panels in 2020/21</p> <p>No activity</p>
	Maintain a safe and operable workshop	<p>Review policy for use of hall</p> <p>Nil WHS incidents are reported</p> <p>Staff work environment maintained and staff are satisfied with facilities.</p> <p>Council seek funding for upgrade including office and customer service area fit out, and appropriate staff lunch break area</p>	<p>A clean up of the workshop and yard was undertaken.</p> <p>Council undertook a stocktake of spares in the Workshop, installed new LED lighting as well as implementing new EFTPOS machines for the workshop.</p> <p>Council continues to seek grants to upgrade facilities when they become available.</p>
Management of cemetery	Maintain cemetery and surrounding area	<p>Minimum two (2) community working bees at the cemetery each year</p> <p>Council to work with Ironbark and NLC Kenbi</p>	There was an upgrade to the cemetery this year with some landscaping, rocks and plaques installed.

Core Service	2019 - 20 Activity	Performance Objective	Assessment
		Rangers for regular cemetery maintenance	Council continues to seek funding to digitalize the cemetery records.
		Council continue to seek funds to digitise cemetery records	
		Work with the NLC and Department Local Government, Housing and Community Development to prepare for new cemeteries legislation	
Lighting for public safety	Ongoing operation of local lighting.	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
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

Core Service	2019 - 20 Activity	Performance Objective	Assessment
Fleet, plant and equipment maintenance	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 inspections required and contact details Zero preventable incidents Zero WHS issues	Continue to undertake normal asset management activities.
Manage and maintain shire owned and controlled vehicles, plant and equipment			
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	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	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 has installed large skip bins to assist with community clean-up.
Weed control	Regular slashing around communal areas Regular slashing around Council workplaces including Community Hall. Weed control around Council building fence lines	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	Weed control continues.

Core Service	2019 - 20 Activity	Performance Objective	Assessment
		<p>There are no serious community space fire outbreaks during dry season</p> <p>Council to work with Cox Peninsula Bush Fire Brigade, NLC Kenbi Rangers, and Ironbark, for communal areas management.</p> <p>Four (4) slashings of communal areas (parks) and Council workplaces including Community Hall over the wet season</p>	
Civic community events	<p>Council to assist with Community Events as identified by the community.</p> <p>Council to assist Stakeholders who are Holding community events</p>	<p>Council supports regular local activities for all age groups</p> <p>Council seek funding for various events that the community wishes to participate in</p>	<p>Council undertook several activities during the year including:</p> <p>Australia Day</p> <p>Women's Day</p> <p>Community cleanups</p> <p>Unfortunately, COVID-19 has impacted the council's ability to support large events.</p>
Local emergency services	<p>Emergency plan is in place and available on website. Plan to be updated at the beginning of each wet season</p>	<p>Emergency management plan updated and available on website from 31st November 2019</p> <p>Emergency Management Committee first planning meeting 1st October 2019</p>	<p>The Council drafted a pandemic response plan and updated the emergency management plan.</p>
Administration of local laws (by-laws)	<p>Council will engage in discussions with other nearby Shires in regard to adoption of By Laws where relevant to Belyuen's needs.</p>	<p>Council to consider introducing by-laws as Appropriate and relevant to needs</p>	<p>No activity</p>
Development, monitoring and enforcement of by-laws for a safe and healthy community			
Training and employment of local people	<p>Council will provide staff with access to training to develop their workplace skills. Work with Ironbark on training opportunities for all Belyuen people</p>	<p>Council provides employment for local people</p> <p>Council maintains 60% Indigenous staff</p>	<p>Training continues to be provided where funding is available.</p>

Core Service	2019 - 20 Activity	Performance Objective	Assessment
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	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 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 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 finance committees to be formed and meet regularly as required by the <i>Local Government Act (2008)</i> and Regulations	Council has met regularly.
Advocacy and representation on local and regional issues 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 explore shared service options with Top End Councils. Council liaises with Land Council, NGO's and the private sector. Council continues to proactively participate in the discussions regarding structural and boundary changes	Council maintains TOPROC participation Council maintains relationships with NGO's, Land Council and other stakeholders	Council continues to participate in TOPROC.
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 7th year and has secured funding from the Federal Government until 2021/22.

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

Agency Service	2019 – 20 Activity	Performance Objective	Assessment
	for aged and disabled resources including a 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>	<p>Council continues to work with Sport and Rec and the school to provide services to the young people in community. Council was excited to provide school holiday programmes this year including basketball workshops, circus skills and horseriding.</p> <p>Council would like to acknowledge Artback NT and Corrugated Iron for their support.</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>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
		<p>Indigenous staff trained to become Reporting Officers</p> <p>Zero WHS breaches</p> <p>Zero contract compliance issues</p>	
Centrelink	Council to provide Centrelink agency support as per Department of Human Services contract	<p>Department of Human Services Agency contractual requirements are met</p> <p>Community person trained and employed by Council to perform Centrelink agency work</p> <p>Council office open a minimum of four (4) hours per working day for community members to do Centrelink reporting requirements</p> <p>Council to maintain Departmental equipment and keep secure</p> <p>Council to prepare and forward monthly reporting statistics to the Department.</p> <p>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.</p> <p>Zero WHS breaches</p> <p>Zero consumer complaints</p>	Centrelink contract continues to be provided in accordance with the contractual requirements.

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> <p>A new retail system has been installed.</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 community restrictions imposed in response to COVID-19 has impacted the turnover of the Workshop.</p>

FINANCIAL STATEMENTS

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 2021, and;
- (b) are in accordance with the accounting and other records of the Council.



.....
CATHY WINSLEY
CEO

DATE: 14 December 2021

**BELYUEN COMMUNITY
GOVERNMENT COUNCIL**

General Purpose Financial Report
For the year ended 30 June 2021

BELYUEN COMMUNITY GOVERNMENT COUNCIL

General Purpose Financial Report
For the year ended 30 June 2021

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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 2021, 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 2021, 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 \$134,615 during the year ended 30 June 2021 and, as of that date, the Council's unrestricted cash balance had a deficit of \$180,070. 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
14 December 2021

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 2021, and;
- (b) are in accordance with the accounting and other records of the Council.



.....
CATHY WINSLEY
CEO

DATE: 14 December 2021

BELYUEN COMMUNITY GOVERNMENT COUNCIL**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 June 2021**

		2021	2020
	Notes	\$	\$
		<u> </u>	<u> </u>
OPERATING REVENUES			
Interest	3(b)	6	12
Grants & Contributions provided for Operating Purposes	3(a)	920,237	938,543
Other Operating Revenue	3(c)	2,801,948	1,964,575
		<u> </u>	<u> </u>
TOTAL OPERATING REVENUES		3,722,191	2,903,130
		<u> </u>	<u> </u>
OPERATING EXPENSES			
Employee Costs	4(a)	(1,280,796)	(1,068,165)
Depreciation	4(b)	(227,589)	(200,706)
Other Operating Expenses	4(c)	(2,348,421)	(1,725,947)
		<u> </u>	<u> </u>
TOTAL OPERATING EXPENSES		(3,856,806)	(2,994,818)
		<u> </u>	<u> </u>
OPERATING LOSS BEFORE OTHER COMPREHENSIVE INCOME		(134,615)	(91,688)
OTHER COMPREHENSIVE INCOME		<u> -</u>	<u> -</u>
TOTAL COMPREHENSIVE LOSS FOR THE YEAR		(134,615)	(91,688)
		<u> </u>	<u> </u>

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 2021**

	Notes	2021 \$	2020 \$
		<u> </u>	<u> </u>
CURRENT ASSETS			
Cash and cash equivalents	5	715,056	658,922
Trade and other receivables	6	111,665	88,270
Other current assets	7	162,394	140,217
Inventory	8	34,832	46,106
TOTAL CURRENT ASSETS		<u>1,023,947</u>	<u>933,515</u>
NON CURRENT ASSETS			
Property, plant and equipment	9	1,394,795	1,424,271
TOTAL NON CURRENT ASSETS		<u>1,394,795</u>	<u>1,424,271</u>
CURRENT LIABILITIES			
Trade and other payables	10	675,721	460,917
Unearned grant income	14	141,528	157,437
Employee provisions	11	325,276	340,553
TOTAL CURRENT LIABILITIES		<u>1,142,525</u>	<u>958,907</u>
NON CURRENT LIABILITIES			
Employee provisions	11	47,203	35,250
TOTAL NON CURRENT LIABILITIES		<u>47,203</u>	<u>35,250</u>
NET ASSETS		<u>1,229,014</u>	<u>1,363,629</u>
EQUITY			
Accumulated surplus		<u>1,229,014</u>	<u>1,363,629</u>
TOTAL EQUITY		<u>1,229,014</u>	<u>1,363,629</u>

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 2021

	2021	2020
	\$	\$
	<u> </u>	<u> </u>
Balance at the beginning of the year, as previously stated	1,363,629	1,543,955
Less Adjustments on adoption of AASB 15 and AASB 1058 (Note 1)	-	88,638
Balance at the beginning of the year, as adjusted	1,363,629	1,455,317
Comprehensive income:		
Operating Loss for the year	(134,615)	(91,688)
Other comprehensive income for the year	-	-
Total comprehensive loss for the year	(134,615)	(91,688)
Balance at the end of the year	1,229,014	1,363,629

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 2021**

	Notes	2021 \$	2020 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Interest		6	12
Grant Income		904,328	1,007,342
Other revenue		2,778,553	1,912,243
Payments			
Employee costs		(1,284,120)	(1,018,946)
Other expenses		(2,144,520)	(1,676,614)
Net Cash provided by / (used in) Operating Activities	12(b)	254,247	224,037
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments			
Purchase of property, plant and Equipment		(198,113)	(105,600)
Net Cash (used in) / provided by Investing Activities		(198,113)	(105,600)
NET INCREASE / (DECREASE) IN CASH HELD		56,134	118,437
CASH AT THE BEGINNING OF THE YEAR	12(a)	658,922	540,485
CASH AT THE END OF THE YEAR	12(a)	715,056	658,922

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 2021

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

No accounting standard has been adopted earlier than the applicable dates as stated in the standard.

Several amending standards and Australian Accounting Standards Board (AASB) interpretations have been issued that apply to current reporting period but are considered to have limited or no impact on the Council financial reporting.

Standards and interpretations issued but not yet effective

No Australian accounting standards have been adopted early for 2020-21. Several other amending standards and AASB interpretations that have been issued that apply to future reporting periods but are considered to have limited or no impact on the Council's financial reporting.

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.

BELYUEN COMMUNITY GOVERNMENT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

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

Revenue – cont'd

Grants and other contributions

The Council recognises revenue under AASB 1058 Income of Not-for-Profit Entities (AASB 1058) or AASB 15 Revenue from Contracts with Customers (AASB 15) when appropriate.

In cases where there is an 'enforceable' contract with a customer with 'sufficiently specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied (i.e. when it transfers control of a product or service to a customer). Revenue is measured based on the consideration to which the Council expects to be entitled in a contract with a customer.

In other cases, AASB 1058 applies when a not-for-profit (NFP) entity enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives. The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset has been received to enable the council to acquire or construct a recognisable non-financial asset that is to be controlled by the council. In this case, the council recognises the excess as a liability that is recognised over time in profit and loss when (or as) the entity satisfies its obligations under the transfer.

Rendering of Services

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*.

BELYUEN COMMUNITY GOVERNMENT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

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

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.

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*).

BELYUEN COMMUNITY GOVERNMENT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

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

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.

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		%	
	2021	2020	2021	2020
Buildings & Infrastructure	5-20	20	5-20	5
Office Equipment, Furniture & Fittings	2-5	5	20-50	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 2021

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 2021

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 2021

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 2021

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 2021 \$	Budget 2021 \$	Actual 2021 \$	Budget 2021 \$	Actual 2021 \$	Budget 2021 \$	Actual 2021 \$	Budget 2021 \$	Actual 2021 \$	Budget 2021 \$
Operating Revenues										
Interest	6	10	-	-	-	-	-	-	-	-
Other operating revenue	574,589	314,057			458,245	297,448			958,745	65,333
Grants - NT	82,385	82,385					78,920	79,420		
Grants - NT /CWTH - Specific	114,531				36,529	55,000			4,056	4,150
Grants - C'wealth					120,533	80,084	126,000	126,000	208,146	580,825
Total Revenue	771,511	396,452	-	-	615,307	432,532	204,920	205,420	1,170,947	650,308
Operating Expenses										
Employee Costs	326,076	243,541			242,445	239,757	133,566	129,350	353,506	301,267
Depreciation	160,188									
Other Operating Expenses	355,762	152,911			425,847	192,775	273,127	76,070	632,584	227,715
Total Expenses	842,026	396,452	-	-	668,292	432,532	406,693	205,420	986,090	528,982
Net Change in Assets	-70,515	0	-	-	(52,985)	-0	(201,773)	-0	184,857	121,326
Total Assets	1,983,584	-	-	-	51,280	-	-	-	50,786	-

**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 2021 \$	Budget 2021 \$	Actual 2021 \$	Budget 2021 \$
Operating Revenues				
Interest			6	10
Other operating revenue	832,225	711,955	2,823,804	1,388,793
Grants - NT			161,305	161,805
Grants - NT / CWTH Specific	75,000		230,116	59,150
Grants - C'wealth	74,138	74,138	528,817	861,047
Total Revenue	981,363	786,093	3,744,048	2,470,805
Operating Expenses				
Employee Costs	225,203	166,932	1,280,796	1,080,847
Depreciation	67,402		227,590	-
Other Operating Expenses	682,957	545,023	2,370,277	1,194,494
Total Expenses	975,562	711,955	3,878,663	2,275,341
Net Change in Assets	5,801	74,138	(134,615)	195,464
Total Assets	333,092	-	2,418,742	-

BELYUEN COMMUNITY GOVERNMENT COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

	2021	2020
	\$	\$
	<hr/>	<hr/>
NOTE 3(a) GRANTS AND CONTRIBUTIONS PROVIDED FOR OPERATING PURPOSES		
Northern Territory Government	388,920	393,552
Commonwealth Government	528,817	542,241
Other	2,500	2,750
	<hr/>	<hr/>
Total Grants and Contributions Provided for Operating Purposes	920,237	938,543
	<hr/> <hr/>	<hr/> <hr/>
NOTE 3(b): INTEREST INCOME		
Interest on bank accounts	6	12
	<hr/>	<hr/>
Total Interest Income	6	12
	<hr/> <hr/>	<hr/> <hr/>
NOTE 3(c): OTHER OPERATING REVENUE		
Administration Fee	97,244	50,722
Airstrip Landing Fees	8,068	-
Airstrip Maintenance	105,257	53,099
ATM Fees	2	-
Brokerage - Aged Care	2,280	-
Centrelink Contract	58,314	58,479
CHSP – Clients Contribution	10,739	14,196
Client Service Contribution	45,605	20,712
Contribution to operating costs	2,600	2,600
Domestic Assistance – Transit Care	-	3,229
Donation	1,308	184
Exit Fee	300	600
Government Subsidy – Home Care Pack	673,704	352,008
HCP – Case Management Fee	103,230	88,335
HCP – Service Fee	278,601	144,687
HCP – Top Up Service	41,297	19,074
HCP- Admin Fee	55,645	48,413
Hire of MV	127	698
Hire of Plant & Equipment	33,122	38,922
Insurance - Store	-	2,580
	<hr/>	<hr/>
SUBTOTAL CARRIED FORWARD	1,517,443	898,538
	<hr/> <hr/>	<hr/> <hr/>

BELYUEN COMMUNITY GOVERNMENT COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

	2021	2020
	\$	\$
	<hr/>	<hr/>
NOTE 3(c): OTHER OPERATING REVENUE – cont'd		
SUBTOTAL BROUGHT FORWARD	1,517,443	898,538
Knucky Centre Art and Craft	761	-
Meals on Wheels	45,570	26,850
Merchant Fee Refund	-	3,387
Office Rental	-	15,819
Oil Waste Levy	997	923
Postal Services Fee	10,900	10,384
Power Token Commission	4,370	4,200
R&M Council MV	1,714	5,551
Rates	93,283	83,486
Repairs to Vehicle/Equipment	189,459	150,798
Residential Fees	38,488	36,865
Sale of Goods	-	18
School Lunches - SNP	14,895	11,934
Sealink Ferry Commission	1,204	1,149
Sponsorship	2,507	-
Staff reimbursements	1,256	-
Staff Training	-	500
Store sales	776,941	601,169
Tyre Disposal Levy	1,500	540
Wage /Super Reimbursement	49,027	59,885
Waste Management Charge	51,633	52,579
Total Other Operating Revenue	2,801,948	1,964,575

NOTE 4(a): EMPLOYEE COSTS

Salaries and Wages	1,147,726	958,921
Superannuation	111,859	90,377
Workers Compensation	21,211	18,867
Total Employee Costs	1,280,796	1,068,165

BELYUEN COMMUNITY GOVERNMENT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
	\$	\$
NOTE 4(b): DEPRECIATION EXPENSE		
Buildings	55,690	52,882
Office Equipment – Store	2,422	2,641
Infrastructure	30,268	29,396
Improvements	-	153
Furniture & Fittings	64,980	45,451
Plant & Equipment	74,229	70,183
Total Depreciation Expense	227,589	200,706

NOTE 4(c): OTHER OPERATING EXPENSES

Accounting fees	44,945	103,823
Administration Charges	97,150	50,680
Advertising	1,574	1,730
Animal Control	5,189	1,923
Audit	25,189	25,353
Bad Debts	190	23
Bank Charges	4,061	3,470
Children/Cultural Activities	-	776
Christmas Party	298	629
Cleaning Supplies	8,556	6,466
Clearance check	-	245
Clothing / bedding	-	1,672
Consultants/Managers Fees	48,264	39,160
Cost of goods sold	560,120	448,950
Council Member Allowance	64,422	64,422
COVID - 19	2,394	3,981
Electricity	16,182	31,760
Equipment < \$1,000	29,058	11,643
Fines & Penalties	5	375
Food Purchases	43,818	34,646
Food Supplies - SNP	9,199	-
Freight	2,345	488
SUBTOTAL CARRIED FORWARD	962,959	832,215

BELYUEN COMMUNITY GOVERNMENT COUNCIL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
	\$	\$
NOTE 4(c): OTHER OPERATING EXPENSES – cont'd		
SUBTOTAL BROUGHT FORWARD	962,959	832,215
Garbage / Waste Charges	15,055	32,479
Gardening, ground maintenance	193	4,379
Gas Supplies	827	1,791
HCP - Expenses	528,212	301,108
HCP - Other	-	6,970
HCP- Purchases	47,065	26,903
Hire Labour	-	1,230
Hire of Plant and Equipment	1,953	2,063
Hire Venue/Office/Amenities	136	13,296
Insurance	132,057	101,108
Insurance – Airstrip	3,963	1,982
Internet Fees	8,516	4,314
IT Expenses	68,926	-
Licences, Fees & Permits	7,401	809
Marine cargo	1,021	473
Meetings	1,736	986
Membership Fees	461	2,433
Network Maintenance	14,432	10,951
Pest control	2,450	2,420
Play Equipment	1,052	-
Postage	108	68
Printing & Stationery	12,630	14,273
R&M – Buildings (E10)	-	2,967
R&M – Buildings (S11)	11,316	1,471
R&M – Electrical	4,876	15,164
R&M – Equipment/Service	4,102	5,994
R&M – Fire Equipment	11,129	9,124
R&M – Machinery & Other	-	1,865
R&M – Plumbing	13,687	1,996
Rent	5,000	5,200
Resource Material	-	62
Return of Unexpended Grant	-	36,001
SUBTOTAL CARRIED FORWARD	1,863,608	1,442,095

**BELYUEN COMMUNITY GOVERNMENT COUNCIL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

	2021	2020
	\$	\$
NOTE 4(c): OTHER OPERATING EXPENSES – cont’d		
SUBTOTAL BROUGHT FORWARD	1,863,608	1,442,095
Roadworks Upgrade	60,781	-
Safety Equipment/Clothing	372	1,839
Service Charges	-	6,812
Sewerage	4,130	4,131
Skill Development	14,188	-
Software License	19,198	-
Staff Amenities	268	855
Store Use	10,037	2,956
Store Use for SNP	-	5,281
Store Waste	2,044	3,754
Stores, Materials & Loose Tools	18,984	28,399
Subscriptions/Membership	-	4,844
Telephone / Fax	13,902	19,253
Training	21,330	500
Transfer Funds in Trust	152,488	37,739
Travel and Accommodation	16,694	694
Uniforms	1,031	1,673
Vehicle – Equip. / Parts	104,841	108,355
Vehicle – Fuel & Oil	28,370	23,330
Vehicle – Insurance	4,670	5,633
Vehicle – R&M	5,085	5,551
Vehicle - Rego	3,065	2,012
Water	5,680	20,241
Total Operating Expenses	2,348,421	1,725,947

**BELYUEN COMMUNITY GOVERNMENT COUNCIL
FOR THE YEAR ENDED 30 JUNE 2021**

	2021	2020
	\$	\$
	<hr/>	<hr/>
NOTE 5: CASH AND CASH EQUIVALENTS		
General account	451,162	455,542
Trust account	177,707	177,827
Store Operating Account	65,691	10,751
Income Management Account	10,846	9,688
ATM – Float	7,300	2,940
Store – Float	2,000	2,000
Store – Cash on hand	350	174
Total Cash and Cash Equivalents	715,056	658,922
	<hr/> <hr/>	<hr/> <hr/>

Restricted cash balances are as follows:

External restrictions

Income Management Funds in Trust included in Trade and other payables (refer Note 10)	10,846	9,688
Aged Pension Funds in Trust included in Trade and other payables (refer Note 10)	309,874	154,577
Unearned grant income (refer Note 14)	141,528	157,437
Unexpended grants recognised in accumulated surplus (refer Note 14)	60,399	179,375
<i>Internal restrictions</i>		
Employee provisions (refer Note 12)	372,479	375,803
Total restricted cash	895,126	876,880
Total unrestricted cash	(180,070)	(217,958)
	<hr/> <hr/>	<hr/> <hr/>

NOTE 6: TRADE AND OTHER RECEIVABLES

CURRENT

Accounts Receivable – Council and Store	112,035	88,640
Less: Allowance for doubtful debts	(370)	(370)
Total Accounts and Other Receivables	111,665	88,270
	<hr/> <hr/>	<hr/> <hr/>

BELYUEN COMMUNITY GOVERNMENT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

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.

	2021	2020
	\$	\$
	<hr/>	<hr/>
Receivables are aged as follows:		
Current		
1 – 30 days	62,653	50,571
31 – 60 days	23,600	1,291
61 – 90 days	1,020	6,815
Over 90 days	24,762	29,963
	<hr/> 112,035 <hr/>	<hr/> 88,640 <hr/>
The provision for doubtful debts is age as follows:		
Over 90 days	<hr/> 370 <hr/>	<hr/> 370 <hr/>

NOTE 7: OTHER ASSETS

CURRENT

Prepayments	162,394	140,217
Total Other Assets	<hr/> 162,394 <hr/>	<hr/> 140,217 <hr/>

NOTE 8: INVENTORY

CURRENT

Store Inventory	34,832	46,106
Total Inventory	<hr/> 34,832 <hr/>	<hr/> 46,106 <hr/>

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 2021**

	2021	2020
	\$	\$
NOTE 9: PROPERTY, PLANT & EQUIPMENT		
Buildings		
At cost	2,217,231	2,180,703
Less accumulated depreciation	(1,481,903)	(1,427,466)
Written down value	<u>735,328</u>	<u>753,237</u>
Plant and Equipment		
At cost	1,047,250	989,995
Less accumulated depreciation	(899,394)	(825,165)
Written down value	<u>147,856</u>	<u>164,830</u>
Infrastructure Works		
At cost	1,359,829	1,340,229
Less accumulated depreciation	(1,054,958)	(1,024,690)
Written down value	<u>304,871</u>	<u>315,539</u>
Furniture & Fittings – Store		
At cost	371,429	318,504
Less accumulated depreciation	(195,506)	(130,526)
Written down value	<u>175,923</u>	<u>187,978</u>
Improvements – Store		
At cost	34,871	3,065
Less accumulated depreciation	(4,054)	(2,800)
Written down value	<u>30,817</u>	<u>265</u>
Office Equipment – Store		
At cost	13,891	13,891
Less accumulated depreciation	(13,891)	(11,469)
Written down value	<u>-</u>	<u>2,422</u>
Total Property, Plant and Equipment	<u><u>1,394,795</u></u>	<u><u>1,424,271</u></u>

BELYUEN COMMUNITY GOVERNMENT COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

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 1 July 2019	741,211	214,830	344,935	33,571
Additions	31,337	20,183	-	-
Transfer To Assets	33,571	-	-	(33,571)
Disposals - Costs	-	(5,875)	-	-
Disposals/Written-Off – Acc Depreciation	-	5,875	-	-
Depreciation	(52,882)	(70,183)	(29,396)	-
Balance at 30 June 2020	753,237	164,830	315,539	-
Additions	36,528	57,255	19,600	-
Disposals - Cost	-	-	-	-
Disposals - Acc Depreciation	-	-	-	-
Depreciation	(54,437)	(74,229)	(30,268)	-
Balance at 30 June 2021	735,328	147,856	304,871	-

Store	Furniture & Fittings	Office Equipment	Improvements	Total
Balance at 1 July 2019	179,349	5,063	418	1,519,377
Additions	54,080	-	-	105,600
Transfer To Assets	-	-	-	-
Disposals - Costs	(13,300)	-	-	(19,175)
Disposals/Written-Off – 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
Additions	52,925	-	31,805	198,113
Disposals – Cost	-	-	-	-
Disposals - Acc Depreciation	-	-	-	-
Depreciation	(64,980)	(2,422)	(1,253)	(227,589)
Balance at 30 June 2021	175,923	-	30,817	1,394,795

BELYUEN COMMUNITY GOVERNMENT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
	\$	\$
NOTE 10: TRADE AND OTHER PAYABLES		
CURRENT		
Accounts Payables	232,258	194,579
Accrued Expenses	80,518	99,205
PAYG	39,746	15,582
GST Payable	(12,855)	(16,032)
Others	15,334	3,318
Funds In Trust – Aged Pension	309,874	154,577
Income Management Funds held in Trust	10,846	9,688
	675,721	460,917

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	240,322	262,353
Long Service Leave	84,954	78,200
	325,276	340,553

Non - Current

Long Service Leave	47,203	35,250
	47,203	35,250

Total Employee Provisions

372,479	375,803
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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 2021

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:

	2021	2020
	\$	\$
Cash and cash equivalents	715,056	658,922
Balances as per Statement of Cash Flows	715,056	658,922

(b) Reconciliation of Change in Net Assets to

Cash from Operating Activities

Operating loss for the year	(134,615)	(91,688)
Items not involving cash:		
Depreciation	227,589	200,706
Changes in operating assets and liabilities:		
(Increase)/decrease in inventory	11,274	(10,267)
(Increase)/decrease in accounts and other receivables	(23,395)	(56,819)
(Increase)/decrease in other assets	(22,177)	(38,492)
Increase/(decrease) in accounts and other payables	214,804	117,499
Increase/(decrease) in unearned grant income	(15,909)	68,799
Increase/(decrease) in provisions	(3,324)	34,299
Net cash flows from Operating Activities	254,247	224,037

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 2021, 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 2021

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:

	2021	2020
	\$	\$
	<u> </u>	<u> </u>
Unexpended at the close of the previous reporting period	336,812	168,987
Less: Expended during the current reporting period from revenues recognised in previous reporting periods	(321,770)	(133,048)
Plus: Amounts recognised as revenues in current reporting period but not yet expended in accordance with the conditions	186,885	300,873
	<u> </u>	<u> </u>
Unexpended and Unearned Grants at the close of the current reporting period and held as restricted assets	201,927	336,812
	<u> </u>	<u> </u>
Net increase (decrease) in restricted assets in the current reporting period	<u>(134,885)</u>	<u>167,825</u>

Unexpended Grants Recognised in Accumulated Surplus

FAA - Roads	17,411	-
Youth Diversion - Junior	15,000	-
FAA - General Purpose	11,446	-
DoH – Cemetery (C45)	9,486	18,110
DoH – Traditional Camps (S19)	3,658	16,000
Harmony Events (S30)	1,898	3,781
Youth Vibe - Holiday	1,500	-
Culture Art & Knowledge (R31)	-	18,000
Dept. of Justice – CBG (R30)	-	68
Dept. of Prime Minister & Cabinet - (R29)	-	2,817
Environmental Small Grant (S35)	-	-
Road to Recovery	-	15,676
Special Comm Assistance & Local Employment (G25)	-	93,760
Sports & Recreation (R22)	-	11,163
	<u>60,399</u>	<u>179,375</u>

**BELYUEN COMMUNITY GOVERNMENT COUNCIL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

NOTE 14: CONDITIONS OVER GRANTS – cont’d

	2021	2020
	\$	\$
	<hr/>	<hr/>
Unearned Grant Income		
Waste and Regional Management	75,000	-
Solar Aircooler & Led Upgrade	58,528	-
Batteries for Streetlight	8,000	-
Kitchen Equipment Upgrade	-	45,406
CouncilWise (Software) System	-	61,046
Consultancy Fee	-	43,127
Security Upgrade	-	7,858
	<hr/>	<hr/>
	146,023	157,437
	<hr/> <hr/>	<hr/> <hr/>

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.

BELYUEN COMMUNITY GOVERNMENT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

NOTE 15. FINANCIAL INSTRUMENTS cont'd

(b) Credit risk - cont'd

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.

(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	
	2021	2020	2021	2020
	\$	\$	\$	\$
Financial liabilities due for payment				
Trade and other payables	675,721	460,917	675,721	460,917
Total contractual outflows	675,721	460,917	675,721	460,917
Total expected outflows	675,721	460,917	675,721	460,917

	Within 1 Year		Total	
	2021	2020	2021	2020
	\$	\$	\$	\$
Financial assets – cash flows realisable				
Cash and cash equivalents	715,056	658,922	715,056	658,922
Trade and other receivables	111,665	88,270	111,665	88,270
Total expected inflows	826,721	747,192	826,721	747,192
Net (outflow)/inflow on financial instruments	151,000	286,275	151,000	286,275

BELYUEN COMMUNITY GOVERNMENT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

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 2021		
+/- 1% in interest rates	+/- 7,100	+/- 7,100
Year ended 30 June 2020		
+/- 1% in interest rates	+/- 6,500	+/- 6,500
	2021 \$	2020 \$
NOTE 16: AUDITOR'S FEES		
Audit of the financial report	25,189	25,134

BELYUEN COMMUNITY GOVERNMENT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

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:

Rex Edmunds, President
Teresa Timber, Vice President
John (Mango) Moreen, (Councillor)
Claude Holtze, Councillor (Councillor)
Lennie Sing, (Councillor)

Cathy Winsley, Chief Executive Officer

- (ii) Remuneration of KMP

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

Details	2021	2020
	\$	\$
Base Salary	163,031	97,891
Superannuation	18,402	11,747
Other short-term benefits	(8,511)	22,416
Total	<u>172,922</u>	<u>132,054</u>

Allowances paid to Councillors amounted to \$64,422 during the year (2020: \$64,422).

- (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 2021

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, 6 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 \$84,541.

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 2021, there were no outstanding amounts receivable or payables to the Council's KMP.

NOTE 18: IMPACT OF COVID-19 PANDEMIC CRISIS AND GOING CONCERN

The 2019 Novel Coronavirus (COVID-19) pandemic continued in the year ended 30 June 2021. As with the previous year, the Council have assessed the overall impact of the situation on the entirety of its operations and taken all possible effective measures to limit any adverse effects. The Council have assessed the possible financial impacts associated with COVID-19 and have determined that it does not have a material adverse impact on the financial position and operations of the Council as at 30 June 2021.

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

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.