

Annual Report

2021-22

BELYUEN COMMUNITY GOVERNMENT COUNCIL



BELYUEN COMMUNITY GOVERNMENT COUNCIL

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MESSAGE FROM THE PRESIDENT

“Belyuen Council strives to ensure our community prospers with healthier and happier families living in an environment that we can all be proud of as we move forward towards 2023”.



Welcome to the Belyuen Community Government Council 2021-22 Annual Report.

This is my first year as the President of the Belyuen Community Government Council following the Local Government elections in August 2021. It has also been a challenging year for the newly elected Council dealing with COVID19 and we are grateful that Belyuen has remained safe during this time.

During the pandemic, the Northern Territory Government included Belyuen Community as part of the exclusion zone and therefore the community was closed for the majority of 2021-22 except for essential services workers.

Council is committed to making Belyuen a safer place to live. We want to see people continue to come together and enjoy peaceful lives. I look forward to more community consultation with Belyuen residents to share ideas and promote community led decision making.

It is most important that local people take up job opportunities. We cannot continue to rely on handouts. We should get up each day and have a positive purpose of going to work.

It is so important that our children go to school and receive a good education. I ask all parents to make a special effort in sending your children to school every day.

Council looks forward to further positive achievement and seeks the solid support of all community members.

Rex Edmunds

President - October 2022

MESSAGE FROM THE CHIEF EXECUTIVE OFFICER



The COVID-19 pandemic continued to be a threat in Australia in 2021-22. It is encouraging that a large majority of Belyuen residents chose to get vaccinated during the vaccination roll out.

Belyuen Community Government Council remains as the major services provider for the Belyuen community. Special thanks to all government agencies, NT Police, Ironbark Aboriginal Corporation, Larrakia Nation, Kenbi Rangers, and all other stakeholders and residents for their ongoing efforts in not only keeping Belyuen safe, but making Belyuen a better place to live.

Thanks also to all BCGC staff for their contributions and continuing efforts in maintaining services throughout the past year.

All locals are encouraged to take up employment with Council or other employers in our community wherever possible. Work can be a major contribution to solving social issues that Belyuen faces.

This past financial year saw the election of a new Council during the local government elections held in August 2021. Three new councillors joined the two remaining elected members from the previous council.

The past year also seen the retirement of councils long serving CEO Cathy Winsley. Cathy has been a servant of the Belyuen Council for more than 20 years and we take this opportunity to congratulate and wish Cathy all the best in her well-earned retirement.

The coming year will mark a new outlook with fresh energy and a brighter vision for Belyuen with many projects designated for our region including the community oval upgrade stages 1&2, Delissaville Aerodrome upgrade, Belyuen Store upgrades, grounds maintenance program, cultural awareness training program, progress of a new waste management facility, more street lighting and community beautification.

In conclusion Belyuen Council and its staff continues to be fully committed to working towards improving the quality of health & wellbeing for all Belyuen residents.

Dave Ferguson

CEO - October 2022

GOVERNANCE

Elected Members

The Belyuen Community Government Council was subject to a general election in August 2021 resulting in 3 new elected members joining the Council. The information contained below relates to the Council in place as of August 2021.

Belyuen Community Government Council comprises the following elected members:



- Councillor Rex Edmunds - President
- Councillor Teresa Timber - Deputy President
- Councillor Claude Holtze
- Councillor Lenard Sing
- Councillor John Moreen

Our duty as elected councillors, as part of the governing body of a council, is to represent the current and future interests of the residents of Belyuen and ensure these aspirations are actioned in a timely fashion.

All councillors have the following responsibilities:

Ensuring the local government -

- Discharges its responsibilities under the Local Government Act,
- Achieves its Annual shire plan,
- Complies with all laws that apply to local governments,
- Provides high-quality leadership to the local government and the community,
- Participates in council meetings, policy development, and decision making, for the benefit of the local government area, and
- Is accountable to the community for the local government's performance.

Meetings and Attendance

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

Councillor	July	Aug	Sep	Oct	Nov	Dec	Jan	Fen	Mar	Apr	May	June	Meetings attended
Rex Edmunds	-	1	1	1	1	1	1	CNLD	1	1	1	1	10
Teresa Timber	N/A	N/A	1	1	1	-	1	CNLD	1	1	-	1	7
Claude Holtze	N/A	N/A	1	-	1	-	1	CNLD	1	1	-	1	6
Lenard Sing	N/A	N/A	1	1	1	1	1	CNLD	1	1	1	1	9
John Moreen	-	1	1	1	1	1	1	CNLD	-	-	1	-	7
Zoe Singh	1	1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2
Rex Sing	1	1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2
Cecilia Lewis	1	1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2

Please note: the above table shows information pertaining to elected council members both prior and post LG elections in August 2021.

- The Council did not facilitate a Finance Committee Meeting during this financial year.
- The Council did not facilitate an audit committee meeting during this financial year.

ELECTED MEMBER ALLOWANCES 2021 – 22

Council resolved to adopt the Councillor fees and allowances at 100% the maximum set by the Department of the Chief Minister and Cabinet for 2021-22.

Council adopted a base allowance and electoral allowance for Ordinary Council members set at the rate of **\$4,500.00** per annum payable monthly in arrears applicable from 1st July 2021, subject to Ministerial Guidelines.

The base allowance and electoral allowance for the President was set at the rate of **\$25,039.00** per annum, payable monthly in arrears applicable from 1st July 2021.

The base allowance and electoral allowance for the Deputy President was set at the rate of **\$9,259.00** per annum payable monthly in arrears applicable from 1st July 2021.

Council resolved to set a professional development allowance of **\$7,500** for all Council members and an extra meeting allowance of **\$4,500.00** was payable to Ordinary Council members based on

budgeted 4 meeting per year for 3 councillors, other than the President and Deputy President for the 2021-22 financial year.

STAFF

The following details the staff employed by the Council for 2021-22 as at the 30th June 2022.

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/ Karinda Stovell	Case Manager – Full Time
Brendan Bigfoot	Aged Care Worker – Part Time
Amanda Maher, Audrey Jones, Debbie Bigfoot, Jocelyn Gordon, June Walley, Kanchana McClelland, Karen East, Karina Pleitner, Katrina Gilbert, Kenita Nurse, Kerry Courts, Leslie Nilco, Mariam Sumile, Melinda Seccin, Mickayla Mardinga, Mitchell Murphy, Noeleen Jenkins, Patricia Visser, Regina Bigfoot, Robyn Presley, Rosalie Singh, Sharon Walker and Thanh Nancarrow	Aged Care Workers – Casual

Belyuen Store

Janett Fidock	Store Manager – Full Time
Rovielyn Demasson	Store Staff – Full Time
Samuel Cowdy, Liam Cowdy	Casual Retail Assistants

School Nutrition

Debra Singh	SNP Coordinator – Casual
Bridgette Bilbil, Claudette Gordon, Colleen Mardi, Jessica Bigfoot, Rhianna Bigfoot	SNP Staff – Casual

Civil Works/Workshop

Mark Perejuan
Peter Winsley
Anthony Richards
Dale Singh, Brett Bigfoot

Manager – Full Time
Workshop Mechanic – Full Time
Parks and Gardens – Part Time
Civil Works – Casual

Sports and Recreation

Brentley Moreen, Leikeisha Woodie, Marcia Bigfoot,
Katrina Lewis, Ronald Lee

Sport and Recreation Officers – Casual

Belyuen Council Culture Programme

Lisa Buchanan

Culture Programme Coordinator – Full Time

Angela Bigfoot, Angelina Lewis, Anthony Moreen,
Bakthan Lane, Claudette Gordon, Danielle Lane,
Daphne Yarrowin, Dianne Bianamu, Linda Yarrowin,
Lorraine Lane, Lorraine Williams, Melissa Jorrock,
Patsyanne Jorrock, Sandra Yarrowin, Trevor Bianamu,
Venessa Henda

Community Cultural Educators – Casual

Table Of Employment Numbers

	FTE Allocation	Full time Staff	Part time or casual staff
Workshop and Civil Works	4	2	3
Community Store	3	2	2
School Nutrition Programme	1	-	6
Council Administration	3	2	1
Sport and Recreation	2	-	5

Culture Programme	1	1	16
Aged Care	5	3	24
Total =	19	10	57

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 shire is built off of the foundations of the former Dellisaville Mission.

The township and administration centre 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 10 – 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 Land Owners for Kenbi (the land surrounding Belyuen) on the Peninsula are Larrakia.

The population varies around 170 – 200 people. 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.

Belyuen people are saltwater people.

Belyuen Community Government Council provides a range of services to the remote community of Belyuen and the surrounding geographical region.

The Belyuen Community Government Council is responsible for the delivery of the following services:

- Council Administration,
- Waste Management,
- Community Retail Store,
- Post office
- 24 hour Service Station,
- Sport & Recreation,

- Aged Care & Disability Services,
- Womens centre
- Cultural program,
- Mechanical Workshop,
- Centrelink.

As well as construction, contracted works linked to major projects and repairs & maintenance programs.

The overall vision of Belyuen Community Government Council is to provide sustainable, respectful and vibrant leadership by forming strong partnerships with our community and advocating for regional and local issues. We are passionate about creating a sustainable future for the people of Belyuen and the generations to come.

Belyuen Community Government Council is an Equal Opportunity Employer.

A YEAR IN REVIEW

2021 - 22 was another year that has been heavily impacted by the ongoing COVID-19 pandemic. The Council has been proactive in its management of the pandemic and has enforced strong controls for visitors and contractors.

The Council 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 also promoted vaccines through facilitation and support of community meetings to increase community awareness and education.

AGENCY SERVICES

Agency Services Overview

Community Services undertakes the following functions and services:

- Womens Centre & Culture Program
- Sport and Recreation
- Centrelink & Money Management
- School Nutrition Program
- Aged Care & Disability Services
- Animal Welfare
- Funeral Services
- Community Events

Women's Centre and Culture Programme

The Belyuen Culture Program continues to be one of the most successful Programs run through Council. The Program is into its 8th year and has secured funding from the Federal Government until 2022/23.

One of the reasons for the success of this Program is its business continuity. It is a good example of how programs can develop themselves in community through continuity of funding, staffing, community support including the local Primary School and the Department of Education. Continuity of this program is an essential part of preserving Cultural Knowledge Content and will assist in further enterprises.

The Program 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 history of where they come from. The students are incorporating what they do and learn on Culture trips into their curriculum activities to help them develop reading and writing skills.

Sharing Cultural knowledge and connecting with the past strengthens identity and has a positive impact on the wellbeing for both Belyuen Primary students and adults involved in the Cultural Program.

Sport And Recreation

Council continue to deliver sport and recreation activities in Belyuen. Four local residents were employed in 2021-22 to deliver structured sporting and recreational activities in numerous sports including Basketball, soccer, netball softball and AFL.

Belyuen Council collaborated with peak sporting bodies from Darwin to deliver training in coaching and officiating as well as engaging with Belyuen School to administer the School Sports Voucher scheme.

Centrelink and Money Management

Centrelink and Money management services continued to be delivered satisfactorily with Council employing a Centrelink agent to assist community residents with banking issues, taxation matters, cashless debit card, superannuation issues and general questions relating to financial management.

School Nutrition Program

Council continue to deliver the School Nutrition program to Belyuen school children. Council collaborate with the school and the store to provide healthy nutritious meals to the children enrolled at Belyuen school.

Aged Care & Disability Services

Aged & disability services continued to grow at the Imabulk aged care centre. Council have 4 independent living accommodations in Belyuen which are all occupied. Opportunities to expand on the existing accommodation facilities are being considered. Council are providing services to clientele from as far as Noonamah, Bynoe, Dundee and Wagait Beach as well as Belyuen. With the increase in client numbers, the aged and disability program will require a review of current service delivery structure in order to identify where resources and facilities need to increase. This will ensure that the aged care program maintains efficiencies and remains sustainable into the future.

Services we provide include:

- Meals
- Transport

- Domestic Assistance
- Yard Maintenance
- Laundry services
- Social Support
- Personal Care

Animal Welfare

Council continue to engage the services of the Ark Animal Hospital to deliver veterinarian services to residents pets 4 times per year.

All owners of domestic pets have the opportunity of taking advantage of this free service every 3 months to ensure their pets remain healthy.

Council encourages residents to de-sex their pets. This helps to stop roaming aggressive behaviour and unwanted litters. Approximately 90 percent of dogs are treated in Belyuen every 3 months for all parasites including ticks, scabies and mange. Communication with dog owners needs to continue and encourage residents to register their dogs.

There is also education and information delivered through Council and Belyuen School advising how to be responsible pet owners.

Belyuen dog numbers are manageable and their general health is good.

Cemetery Management

Funeral services are provided to residents along with the upkeep and maintenance of the local cemetery. All Belyuen residents are supported through the NLC funeral Assistance Scheme.

Council assists in completing paperwork, liaison with family members and funeral arrangements.

Community Events

Council continued to provide support to Belyuen residents through community event funding.

In 2021-22, Council provided support through:

- 'Return to Country' program,
- Community Christmas party,
- Contributing to catering for community events and functions,
- NAIDOC celebrations,
- International Womens Day,
- Celebrating Aboriginal Culture on Australia Day,

- Youth Diversion,
- Harmony Day.

Commercial Services

Community Store and Workshop

Both the community store and workshop were heavily impacted in the 2021-22 financial year due to the COVID19 Pandemic.

Belyuen community was closed for extended periods of time as part of the exclusion zone which created staffing issues resulting in loss of revenue for this financial year.

Plans have been implemented to ensure progress is made in 2022-23.

FINANCIAL STATEMENTS

**BELYUEN COMMUNITY
GOVERNMENT COUNCIL**

General Purpose Financial Report
For the year ended 30 June 2022

BELYUEN COMMUNITY GOVERNMENT COUNCIL

General Purpose Financial Report
For the year ended 30 June 2022

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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 2022, 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 of the Belyuen Community Government Council is in accordance with the *Northern Territory Local Government Act 2019*, including:

- (a) presenting fairly the financial position of the Council as at 30 June 2022 and of the Council's performance for the year ended on that date; and
- (b) complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and *Local Government (General) Regulations*.

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 2019* 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 \$7,470 during the year ended 30 June 2022 and, as of that date, the Council's unrestricted cash balance had a deficit of \$192,296. 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 2019*, 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 November 2022

BELYUEN COMMUNITY GOVERNMENT COUNCIL

CEO'S CERTIFICATE

I, David Ferguson, 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 2019, and the Local Government (General) Regulations 2021 so as to present fairly the financial position of the Council and the results for year ended 30 June 2022, and;
- (b) are in accordance with the accounting and other records of the Council.



.....
DAVID FERGUSON
CEO
DATE: 14.11.2022

BELYUEN COMMUNITY GOVERNMENT COUNCIL

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2022**

	Notes	2022 \$	2021 \$
		<u> </u>	<u> </u>
OPERATING REVENUES			
Interest	3(b)	-	6
Grants & Contributions provided for Operating Purposes	3(a)	808,135	920,237
Other Operating Revenue	3(c)	3,185,494	2,801,948
		<u> </u>	<u> </u>
TOTAL OPERATING REVENUES		3,993,629	3,722,191
		<u> </u>	<u> </u>
OPERATING EXPENSES			
Employee Costs	4(a)	(1,364,544)	(1,280,796)
Depreciation	4(b)	(233,436)	(227,589)
Other Operating Expenses	4(c)	(2,403,119)	(2,348,421)
		<u> </u>	<u> </u>
TOTAL OPERATING EXPENSES		(4,001,099)	(3,856,806)
		<u> </u>	<u> </u>
OPERATING LOSS BEFORE OTHER COMPREHENSIVE INCOME		(7,470)	(134,615)
		<u> </u>	<u> </u>
OTHER COMPREHENSIVE INCOME		-	-
		<u> </u>	<u> </u>
TOTAL COMPREHENSIVE LOSS FOR THE YEAR		(7,470)	(134,615)
		<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 2022**

	Notes	2022 \$	2021 \$
CURRENT ASSETS			
Cash and cash equivalents	5	1,016,870	715,056
Trade and other receivables	6	141,270	111,665
Other current assets	7	183,187	162,394
Inventory	8	48,405	34,832
TOTAL CURRENT ASSETS		1,389,732	1,023,947
NON CURRENT ASSETS			
Property, plant and equipment	9	1,339,605	1,394,795
TOTAL NON CURRENT ASSETS		1,339,605	1,394,795
CURRENT LIABILITIES			
Trade and other payables	10	685,177	675,721
Unearned grant income	14	631,251	141,528
Employee provisions	11	145,760	325,276
TOTAL CURRENT LIABILITIES		1,462,188	1,142,525
NON CURRENT LIABILITIES			
Employee provisions	11	45,605	47,203
TOTAL NON CURRENT LIABILITIES		45,605	47,203
NET ASSETS		1,221,544	1,229,014
EQUITY			
Accumulated surplus		1,221,544	1,229,014
TOTAL EQUITY		1,221,544	1,229,014

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 2022**

	2022	2021
	\$	\$
Balance at the beginning of the year	1,229,014	1,363,629
Comprehensive income:		
Operating loss for the year	(7,470)	(134,615)
Other comprehensive income for the year	-	-
Total comprehensive income attributable to members of the entity	(7,470)	(134,615)
Balance at the end of the year	1,221,544	1,229,014

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 2022**

	Notes	2022 \$	2021 \$
		<u> </u>	<u> </u>
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Interest		-	6
Grant Income		1,297,868	904,328
Other revenue		3,155,879	2,778,553
Payments			
Employee costs		(1,545,658)	(1,284,120)
Other expenses		(2,428,029)	(2,144,520)
Net Cash provided by Operating Activities	12(b)	<u>480,060</u>	<u>254,247</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments			
Purchase of property, plant and Equipment		(178,246)	(198,113)
Net Cash used in Investing Activities		<u>(178,246)</u>	<u>(198,113)</u>
NET INCREASE IN CASH HELD		301,814	56,134
CASH AT THE BEGINNING OF THE YEAR	12(a)	<u>715,056</u>	<u>658,922</u>
CASH AT THE END OF THE YEAR	12(a)	<u><u>1,016,870</u></u>	<u><u>715,056</u></u>

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 2022

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 2021-22. 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 2022

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 2022

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 2022

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		%	
	2022	2021	2022	2021
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 2022

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 2022

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 2022

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 2022

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
 FOR THE YEAR ENDED 30 JUNE 2022

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 2022	Budget 2022	Actual 2022	Budget 2022	Actual 2022	Budget 2022	Actual 2022	Budget 2022	Actual 2022	Budget 2022	Actual 2022	Budget 2022
Operating Revenues												
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Other operating revenue	407,060	366,812	251,073	355,932	1,320	1,320	1,486,065	751,804				
Grants - NT	82,000	82,000										
Grants - NT /C/WH - Specific	24,385	30,000	117,374	104,870	190,526	79,416	3,364	-				
Grants - C'wealth					131,158	126,000	198,504	195,936				
Total Revenue	513,445	478,836	368,447	460,802	323,004	205,416	1,687,933	947,740				
Operating Expenses												
Employee Costs	359,176	283,800	217,493	198,000	125,358	137,500	466,411	467,500				
Depreciation	165,767	169,200										
Other Operating Expenses	333,827	219,797	87,441	235,586	69,978	74,812	1,031,423	297,951				
Total Expenses	858,770	672,797	304,934	433,586	195,336	212,312	1,497,834	765,451				
Net Change in Assets	(345,325)	(193,961)	63,513	27,216	127,668	(6,896)	190,099	182,289				
Total Assets	1,981,717	-	131,502	-	-	-	56,254	-				

BELYUEN COMMUNITY GOVERNMENT COUNCIL
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 30 JUNE 2022

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 2022 \$	Budget 2022 \$	Actual 2022 \$	Budget 2022 \$
Operating Revenues				
Interest				24
Other operating revenue	1,015,591	834,168	3,161,109	2,308,716
Grants - NT			82,000	82,000
Grants - NT / C'wealth Specific	11,070		346,719	214,286
Grants - C'wealth	74,138	74,138	403,800	396,074
Total Revenue	1,100,799	908,306	3,993,628	3,001,100
Operating Expenses				
Employee Costs	168,104	233,200	1,336,542	1,320,000
Depreciation	67,667	65,800	233,434	235,000
Other Operating Expenses	908,453	633,974	2,431,122	1,462,120
Total Expenses	1,144,224	932,974	4,001,098	3,017,120
Net Change in Assets	(43,425)	(24,668)	(7,470)	(16,020)
Total Assets	559,864	-	2,729,337	-

BELYUEN COMMUNITY GOVERNMENT COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

	2022	2021
	\$	\$
NOTE 3(a) GRANTS AND CONTRIBUTIONS PROVIDED FOR OPERATING PURPOSES		
Northern Territory Government	286,961	388,920
Commonwealth Government	521,174	528,817
Other	-	2,500
Total Grants and Contributions Provided for Operating Purposes	808,135	920,237
NOTE 3(b): INTEREST INCOME		
Interest on bank accounts	-	6
Total Interest Income	-	6
NOTE 3(c): OTHER OPERATING REVENUE		
Administration Fee	61,453	97,244
Airstrip Landing Fees	8,114	8,068
Airstrip Maintenance	53,520	105,257
ATM Fees	-	2
Brokerage - Aged Care	13,303	2,280
Centrelink Contract	58,473	58,314
CHSP – Clients Contribution	21,627	10,739
Client Service Contribution	54,260	45,605
Contribution to operating costs	2,671	2,600
Donation	1,648	1,308
Exit Fee	600	300
Government Subsidy – Home Care Pack	731,054	673,704
HCP – Case Management Fee	152,439	103,230
HCP – Service Fee	465,412	278,601
HCP – Top Up Service	30,114	41,297
HCP- Admin Fee	79,089	55,645
Hire of MV	62	127
Hire of Plant & Equipment	32,086	33,122
Hire of Training Room	57	-
Knucky Centre Art and Craft	1,320	761
Meals on Wheels	-	45,570
NTG Consultancy	24,385	-
Oil Waste Levy	424	997
Other Reimbursements	9,535	-
Postal Services Fee	10,400	10,900
Power Token Commission	6,029	4,370
SUBTOTAL CARRIED FORWARD	1,818,075	1,580,041

BELYUEN COMMUNITY GOVERNMENT COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

	2022	2021
	\$	\$
	<hr/>	<hr/>
NOTE 3(c): OTHER OPERATING REVENUE – cont'd		
SUBTOTAL BROUGHT FORWARD	1,818,075	1,580,041
R&M Council MV	6,221	1,714
Rates	87,412	93,283
Repairs to Vehicle/Equipment	85,387	189,459
Residential Fees	39,420	38,488
Sale of Goods	-	-
School Lunches - SNP	13,161	14,895
Sealink Ferry Commission	555	1,204
Sponsorship	-	2,507
Staff reimbursements	-	1,256
Store sales	985,450	776,941
Sundry	1,919	-
Tyre Disposal Levy	494	1,500
Wage /Super Reimbursement	52,401	49,027
Wage Recoveries	16,236	
Waste Management Charge	78,763	51,633
Total Other Operating Revenue	<u>3,185,494</u>	<u>2,699,788</u>
 NOTE 4(a): EMPLOYEE COSTS		
Salaries and Wages	1,210,420	1,147,726
Superannuation	126,124	111,859
Workers Compensation	28,000	21,211
Total Employee Costs	<u>1,364,544</u>	<u>1,280,796</u>
 NOTE 4(b): DEPRECIATION EXPENSE		
Buildings	57,680	55,690
Office Equipment – Store	-	2,422
Infrastructure	31,206	30,268
Improvements	1,590	-
Furniture & Fittings	67,667	64,980
Plant & Equipment	75,293	74,229
Total Depreciation Expense	<u>233,436</u>	<u>227,589</u>

BELYUEN COMMUNITY GOVERNMENT COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

	<u>2022</u>	<u>2021</u>
	\$	\$
NOTE 4(c): OTHER OPERATING EXPENSES		
Accounting fees	3,120	44,945
Administration Charges	60,291	97,150
Advertising	2,335	1,574
Animal Control	6,588	5,189
Audit	25,962	25,189
Bad Debts	4,885	190
Consultants/Managers Fees	30,318	48,264
Cost of Goods Sold - Store	665,164	560,120
Council Member Allowance	61,890	64,422
COVID - 19	22,568	2,394
Electricity	21,876	16,182
Equipment < \$1,000	-	29,058
Food Purchases	31,850	43,818
Food Supplies - SNP	17,318	9,199
HCP - Expenses	727,056	528,212
HCP - Other	24,849	-
HCP- Purchases	28,743	47,065
Insurance	170,708	136,020
Repairs and Maintenance	68,342	45,110
Software License	22,315	19,198
Staff Amenities	0.00	268
Store Use	29,952	10,037
Store Waste	6,854	2,044
Stores, Materials & Loose Tools	24,360	18,984
Telephone / Fax	9,970	13,902
Training	8,687	21,330
Transfer Funds in Trust	8,223	152,488
Travel and Accommodation	2,682	16,694
Vehicle Expenses	134,135	146,031
Other Operating Expenses	182,078	243,344
Total Operating Expenses	<u>2,403,119</u>	<u>2,348,421</u>

BELYUEN COMMUNITY GOVERNMENT COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

	<u>2022</u>	<u>2021</u>
	\$	\$
NOTE 5: CASH AND CASH EQUIVALENTS		
General account	352,135	451,162
Trust account	312,630	177,707
Store Operating Account	338,194	65,691
Income Management Account	8,588	10,846
ATM – Float	1,403	7,300
Store – Float	2,000	2,000
Store – Cash on hand	1,920	350
Total Cash and Cash Equivalents	<u>1,016,870</u>	<u>715,056</u>
Restricted cash balances are as follows:		
<i>External restrictions</i>		
Income Management Funds in Trust included in Trade and other payables (refer Note 10)	8,588	10,846
Aged Pension Funds in Trust included in Trade and other payables (refer Note 10)	311,058	309,874
Unearned grant income (refer Note 14)	631,251	141,528
Unexpended grants recognised in accumulated surplus (refer Note 14)	66,904	60,399
<i>Internal restrictions</i>		
Employee provisions (refer Note 12)	191,365	372,479
Total restricted cash	<u>1,209,166</u>	<u>895,126</u>
Total unrestricted cash	<u>(192,296)</u>	<u>(180,070)</u>
NOTE 6: TRADE AND OTHER RECEIVABLES		
CURRENT		
Accounts Receivable – Council and Store	141,640	112,035
Less: Allowance for doubtful debts	(370)	(370)
Total Accounts and Other Receivables	<u>141,270</u>	<u>111,665</u>

BELYUEN COMMUNITY GOVERNMENT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

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.

	2022	2021
	\$	\$
Receivables are aged as follows:		
Current		
1 – 30 days	117,483	62,653
31 – 60 days	4,384	23,600
61 – 90 days	9,409	1,020
Over 90 days	10,365	24,762
	<u>141,641</u>	<u>112,035</u>
The provision for doubtful debts is age as follows:		
Over 90 days	<u>370</u>	<u>370</u>

NOTE 7: OTHER ASSETS

CURRENT

Prepayments	183,187	162,394
Total Other Assets	<u>183,187</u>	<u>162,394</u>

NOTE 8: INVENTORY

CURRENT

Store Inventory	48,405	34,832
Total Inventory	<u>48,405</u>	<u>34,832</u>

All inventories are expected to be sold within 12 months.

BELYUEN COMMUNITY GOVERNMENT COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

	2022	2021
	\$	\$
NOTE 9: PROPERTY, PLANT & EQUIPMENT		
Buildings		
At cost	2,251,385	2,217,231
Less accumulated depreciation	(1,539,583)	(1,481,903)
Written down value	<u>711,802</u>	<u>735,328</u>
Plant and Equipment		
At cost	1,175,692	1,047,250
Less accumulated depreciation	(975,037)	(899,394)
Written down value	<u>200,655</u>	<u>147,856</u>
Infrastructure Works		
At cost	1,375,829	1,359,829
Less accumulated depreciation	(1,086,164)	(1,054,958)
Written down value	<u>289,665</u>	<u>304,871</u>
Furniture & Fittings – Store		
At cost	371,429	371,429
Less accumulated depreciation	(263,173)	(195,506)
Written down value	<u>108,256</u>	<u>175,923</u>
Improvements – Store		
At cost	34,871	34,871
Less accumulated depreciation	(5,644)	(4,054)
Written down value	<u>29,227</u>	<u>30,817</u>
Office Equipment – Store		
At cost	13,891	13,891
Less accumulated depreciation	(13,891)	(13,891)
Written down value	<u>-</u>	<u>-</u>
Total Property, Plant and Equipment	<u>1,339,605</u>	<u>1,394,795</u>

BELYUEN COMMUNITY GOVERNMENT COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

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 2020	753,237	164,830	315,539	-
Additions	36,528	57,255	19,600	-
Disposals - Costs	-	-	-	-
Disposals/Written-Off – Acc Depreciation	-	-	-	-
Depreciation	(54,437)	(74,229)	(30,268)	-
Balance at 30 June 2021	735,328	147,856	304,871	-
Additions	34,154	128,092	16,000	-
Disposals - Cost	-	(349)	-	-
Disposals - Acc Depreciation	-	349	-	-
Depreciation	(57,680)	(75,293)	(31,206)	-
Balance at 30 June 2022	711,802	200,655	289,665	-

Store	Furniture & Fittings	Office Equipment	Improvements	Totals
Balance at 1 July 2020	187,978	2,422	265	1,424,271
Additions	52,925	-	31,805	198,113
Disposals - Costs	-	-	-	-
Disposals/Written-Off – Acc Depreciation	-	-	-	-
Depreciation	(64,980)	(2,422)	(1,253)	(227,589)
Balance at 30 June 2021	175,923	-	30,817	1,394,795
Additions	-	-	-	178,246
Disposals – Cost	-	-	-	(349)
Disposals - Acc Depreciation	-	-	-	349
Depreciation	(67,667)	-	(1,590)	(233,436)
Balance at 30 June 2022	108,256	-	29,227	1,339,605

BELYUEN COMMUNITY GOVERNMENT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

	<u>2022</u>	<u>2021</u>
	<u>\$</u>	<u>\$</u>
NOTE 10: TRADE AND OTHER PAYABLES		
CURRENT		
Accounts Payables	117,134	232,258
Accrued Expenses	96,560	80,518
PAYG	-	39,746
GST Payable	(1,270)	(12,855)
Others	153,357	15,334
Funds In Trust – Aged Pension	311,058	309,874
Income Management Funds held in Trust	8,338	10,846
	<u>685,177</u>	<u>675,721</u>

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. Other payables included unpaid termination payout to a retired employee as at 30 June 2022.

NOTE 11: EMPLOYEE PROVISIONS

Current

Annual Leave	141,714	240,322
Long Service Leave	4,046	84,954
	<u>145,760</u>	<u>325,276</u>

Non - Current

Long Service Leave	45,605	47,203
	<u>45,605</u>	<u>47,203</u>

Total Employee Provisions

	<u>191,365</u>	<u>372,479</u>
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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 2022

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:

	2022	2021
	\$	\$
Cash and cash equivalents	1,016,870	715,056
Balances as per Statement of Cash Flows	1,016,870	715,056

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

Operating loss for the year	(7,470)	(134,615)
Items not involving cash:		
Depreciation	233,436	227,589
Changes in operating assets and liabilities:		
(Increase)/decrease in inventory	(13,573)	11,274
(Increase)/decrease in accounts and other receivables	(29,605)	(23,395)
(Increase)/decrease in other assets	(20,793)	(22,177)
Increase/(decrease) in accounts and other payables	9,456	214,804
Increase/(decrease) in unearned grant income	489,723	(15,909)
Increase/(decrease) in provisions	(181,114)	(3,324)
Net cash flows from Operating Activities	480,060	254,247

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 2022, 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 2022

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:

	2022 \$	2021 \$
	<u> </u>	<u> </u>
Unexpended at the close of the previous reporting period	201,927	336,812
Less: Expended during the current reporting period from grant received in previous reporting periods	(119,191)	(321,770)
Plus: Amounts received in current reporting period but not yet expended in accordance with the conditions	<u>615,419</u>	<u>186,885</u>
Unexpended and Unearned Grants at the close of the current reporting period and held as restricted assets	<u>698,155</u>	<u>201,927</u>
Net increase (decrease) in restricted assets in the current reporting period	<u>496,228</u>	<u>(134,885)</u>
Unexpended Grants Recognised in Accumulated Reserves		
FAA - Roads	27,752	17,411
FAA - General Purpose	18,529	11,446
Dept. of Prime Minister & Cabinet - (R29)	10,695	-
DoH – Cemetery (C45)	7,126	9,486
Sports & Recreation (R22)	2,127	-
Youth Vibe - Holiday	610	1,500
Aged Care (S11)	65	-
Youth Diversion - Junior	-	15,000
DoH – Traditional Camps (S19)	-	3,658
Harmony Events (S30)	-	1,898
	<u>66,904</u>	<u>60,399</u>
Unearned Grant Income		
Oval Upgrade	263,000	-
Waste and Regional Management	138,930	75,000
Airstrip Upgrade	119,427	-
Aged Care Vehicle	94,061	-
LCRI Phase 2	10,218	-
NTG Consultants	5,615	-
Solar Aircooler & Led Upgrade	-	58,528
Batteries for Streetlight	-	8,000
	<u>631,251</u>	<u>141,528</u>

**BELYUEN COMMUNITY GOVERNMENT COUNCIL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

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 2022

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	
	2022	2021	2022	2021
	\$	\$	\$	\$
Financial liabilities due for payment				
Trade and other payables	686,447	648,830	686,447	648,830
Total contractual outflows	686,447	648,830	686,447	648,830
Total expected outflows	686,447	648,830	686,447	648,830

	Within 1 Year		Total	
	2022	2021	2022	2021
	\$	\$	\$	\$
Financial assets – cash flows realisable				
Cash and cash equivalents	1,016,870	715,056	1,016,870	715,056
Trade and other receivables	141,270	111,665	141,270	111,665
Total expected inflows	1,158,140	826,721	1,158,140	826,721
Net (outflow)/inflow on financial instruments	471,693	177,891	471,693	177,891

BELYUEN COMMUNITY GOVERNMENT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

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 2022		
+/- 1% in interest rates	+/- 10,160	+/- 10,160
Year ended 30 June 2021		
+/- 1% in interest rates	+/- 7,100	+/- 7,100
	2022 \$	2021 \$
NOTE 16: AUDITOR'S FEES		
Audit of the financial report	25,962	25,189

BELYUEN COMMUNITY GOVERNMENT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

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 (retired 30 June 2022)
Dave Ferguson, Incoming Chief Executive Officer (appointed June 2022)

- (ii) Remuneration of KMP

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

Details	2022	2021
	\$	\$
Base Salary	166,810	163,031
Superannuation	21,493	18,402
Other short-term benefits	(61,610)	(37,659)
Total	<u>126,693</u>	<u>143,774</u>

Allowances paid to Councillors amounted to \$61,890 during the year (2021: \$64,422).

Local Government Act 2019 regulation 13 requires a separate line for total remuneration provided to the CEO for financial year. The new legislation was effective from 1 July 2021 hence no figures for 2021 financial year. The total remuneration provided to the CEO was \$188,303, comprising of:

Details	2022
	\$
Base Salary	166,810
Superannuation	21,493
Total	<u>188,303</u>

BELYUEN COMMUNITY GOVERNMENT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

NOTE 17: RELATED PARTY TRANSACTIONS (Cont'd)

(iii) Retirement Benefits

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

(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, 4 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 \$84,284.

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 2022, there were no outstanding amounts receivable or payables to the Council's KMP.