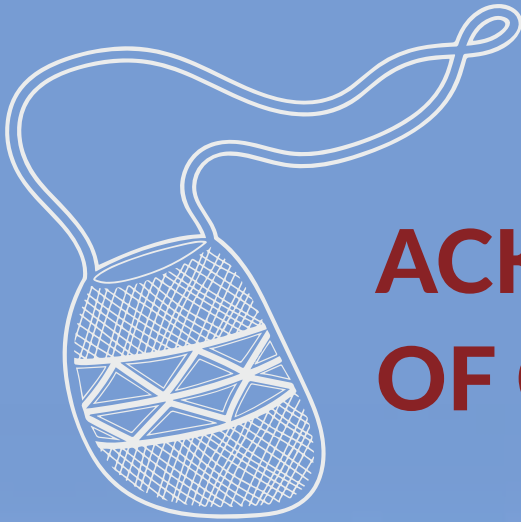


# 2020 2021

## ANNUAL REPORT







# ACKNOWLEDGEMENT OF COUNTRY

*West Arnhem Regional Council acknowledges the Traditional Owners of the lands across which we live and work. We pay our respects to Elders past and present.*



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# MESSAGE FROM THE MAYOR AND CEO

## *West Arnhem Regional Council acknowledges the Traditional Owners of our region, including Kakadu National Park and the western part of Arnhem Land.*

The 2020-21 Annual Report is another report which we are proud to present. In what has been a year like no other for not only the Territory and Australia but the world, our Council has continued delivering all essential and Council-led community services across the region. In this Annual Report, we reflect on a productive 12 months and many milestones reached.

In terms of service delivery and operations, Council has increased completed asset and infrastructure projects by an enormous 100 per cent. This includes important Council and Local Authority-funded playgrounds, barbecue facilities, ablution blocks, buildings and refurbishments. We have successfully rolled out multiple projects as part of the Jabiru Beautification, and were able to secure an additional \$250,000 to continue this work for the township's future. Council have also made significant additions to our fleet such as vehicles, plant and equipment and approved the purchase of a new garbage compactor for Jabiru to assist our core operations. A significant milestone for our commercial services was also achieved with the acquisition of a third Licenced Post Office situated in Jabiru towards the end of the financial year.

One of our proudest moments was at the beginning of NAIDOC Week, when staff across our six West Arnhem office locations joined together to celebrate our 'Innovate' Reconciliation Action Plan (RAP) launch on Monday, 5 July 2021. The plan shares a strong vision to champion meaningful consultation and improve relationships with First Nations Peoples based on integrity, respect, relationships and opportunities; to deliver beneficial outcomes for the West Arnhem region. With more than 56 per cent of Council's team identifying as Aboriginal and Torres Strait Islander Peoples, developing the RAP is a fundamental step towards achieving the goals of the organisation together, by walking in both worlds.







Over the last 12 months, our Council has placed a strong focus on strengthening organisational communication, interconnecting our offices, staff training and reward and recognition for our teams. These were identified as areas for improvement from our 'Have Your Say' staff survey held in 2020. Along the way, we have also implemented various programs to support our staff further, including a new Employee Assistance Program and a successful staff recognition program. With these new programs and support systems in place, we have improved employee retention with our annual staff turnover decreasing from 57 per cent to 32 per cent.

We must also acknowledge that, only with the strength, passion and resilience of our staff, we have been able to achieve all that we have over the last 12 months, and in a COVID world. We must thank our team across the West Arnhem region for choosing to work with us.

We must also recognise our outgoing Elected Members who have served the region from 2017 to August 2021 including Mayor Matthew Ryan, former Deputy Mayor Anna Egerton and Deputy Mayor Elizabeth Williams, for their determination and unyielding advocacy to Federal and State Ministers, Senators and Members of Parliament. With their leadership and passion for the region, we can continue to achieve great things.

We also must thank the Australian Government and Northern Territory Government for the partnerships and funding opportunities presented to our Council. We acknowledge that without this strong backing, there is no other way we could support our communities.

We also wish to make a special acknowledgment to the Mirarr Traditional Owners who won the fight for recognition of traditional ownership at Jabiru which culminated in the grant of freehold title under the Aboriginal Land Rights (Northern Territory) Act. This is a monumental part of Jabiru's new future as it transitions to an Aboriginal-led tourism destination.

Finally, we wish to thank our Local Authorities, communities and constituents. Thank you for your strength, determination and willingness to work together to keep our communities safe and strong. Let's continue our journey together.

West Arnhem Regional Council looks forward to continuing to serve the people living in Jabiru, Gunbalanya, Warruwi, Maningrida and Minjilang in the next year ahead.

Mayor Matthew Ryan

CEO Daniel Findley



# VISION, PURPOSE AND VALUES

## Vision

Strong Communities.  
We achieve our goals together  
by walking in both worlds.

**WEST ARNHEM**



**REGIONAL COUNCIL**

## Purpose

We work in partnership with  
community towards providing  
meaningful employment and economic  
opportunities, delivering outstanding  
customer service and infrastructure.



## **Core Values**

The values or behaviours that Council will embrace to support our Purpose and guide us in achieving the Vision are:

### **Respectful**

We respect our communities and staff of all cultures. We respect elders past, present and emerging for they hold the memories, the tradition, the culture and hopes of Indigenous Australia. We acknowledge that Aboriginal culture is a living culture and that Aboriginal people continue to live in spiritual and sacred relationship with country.

### **Inclusive**

We are engaged with our communities and partners. We value diverse perspectives and voices and encourage their incorporation into our work practices.

### **Innovative**

We encourage and promote a culture of safety where innovation is celebrated and new ways of working are implemented to improve our services.

### **Integrity**

We are open, transparent and accountable.





# OUR REGION





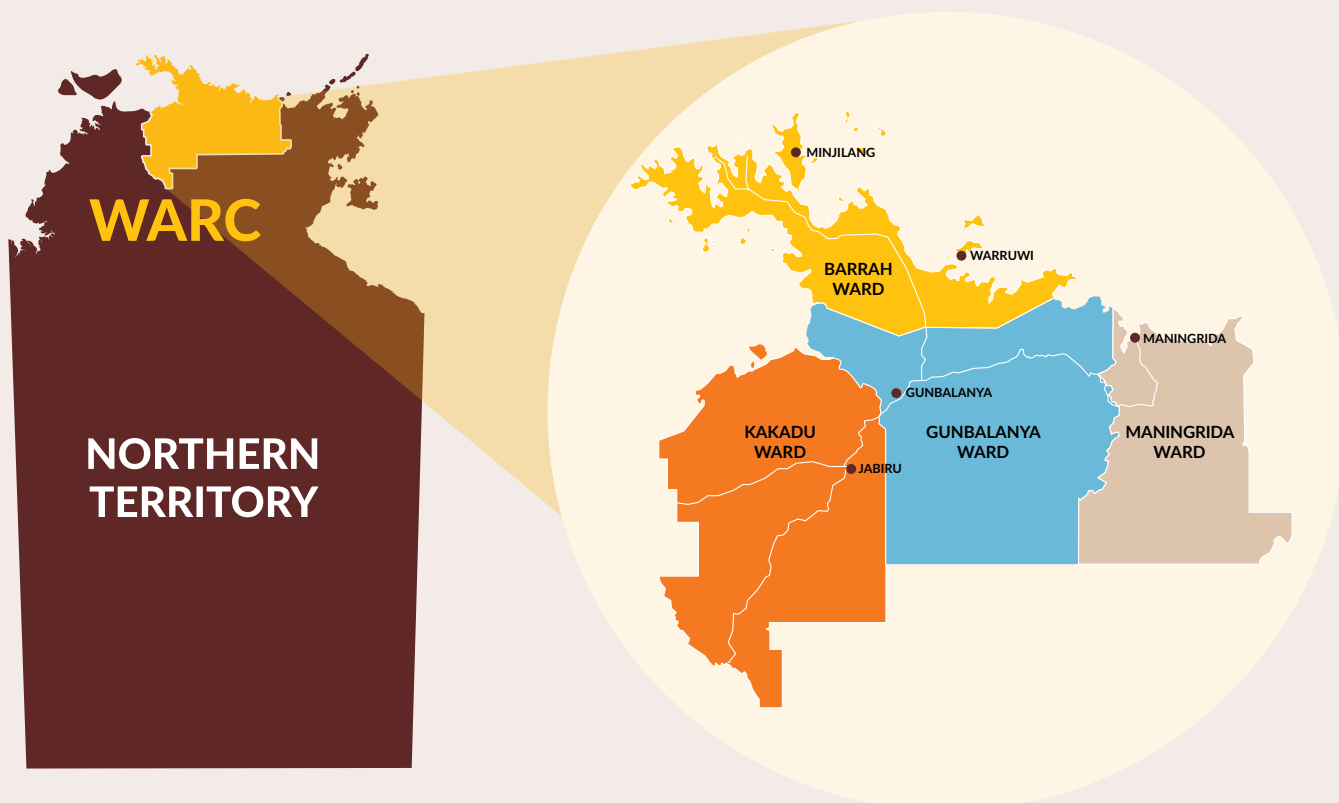
**West Arnhem Regional Council covers an area of almost 50,000 square kilometres across West Arnhem Land, encompassing five remote communities, including two islands and more than 100 homelands.**

Our communities are all uniquely different and are rich in natural landscapes scattered across salt and fresh water, stone country and within the World Heritage listed Kakadu National Park. Situated on Aboriginal-owned lands, the West Arnhem region is culturally important where art, language, ceremonies, customs, kinship and caring for Country are fundamental parts of everyday life. It is also an environmentally significant part of the Northern Territory, which attracts residents and tourists alike to Kakadu and Garig Gunak Barlu National Parks and deep into Arnhem Land.

**West Arnhem Regional Council incorporates:**

- Jabiru, situated in Kakadu National Park, 1081 people
- Gunbalanya (Oenpelli), 1116 people
- Warruwi, South Goulburn Island, 389 people
- Minjilang, Croker Island, 247 people
- Maningrida, 2308 people

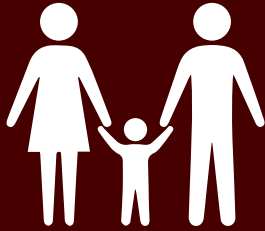
Our organisation has a large operational footprint providing local government services, including community well-being, corporate and core services to the communities. It is also one of the largest employers in the region. Through the 12 Elected Members, who represent Kakadu, Gunbalanya, Maningrida, Warruwi and Minjilang wards, Council plays a large role in advocacy and representation for the people residing in our communities.



# STATISTICS

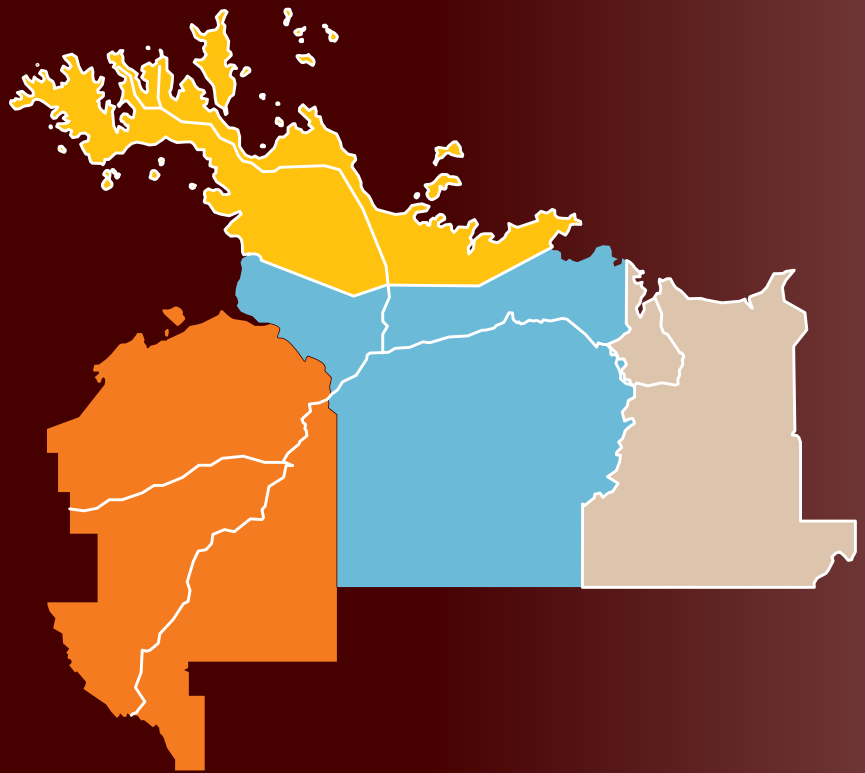
## 6188

POPULATION



## 28

MEDIAN AGE



## 1,313

FAMILIES



## 49%

FEMALE



## 51%

MALE



## 4,792

ABORIGINAL AND/TORRES STRAIT ISLANDER PEOPLES



## 77.4%



## 4.2

AVERAGE PEOPLE PER HOUSEHOLD

PRIVATE DWELLINGS

## 2,002

## \$1,467

HOUSEHOLD MEDIUM WEEKLY INCOME



## 18.9%

ONLY SPEAK ENGLISH AT HOME

Source: 2016 ABS Census data Code LGA74660 (LGA)









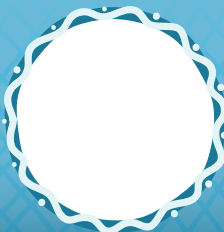


# OUR COUNCIL



# Our Councillors

**GUNBALANYA WARD**

Cr Otto Dann      Cr Karl Srdinsek      Vacant

**KAKADU WARD**





Cr Elizabeth Williams      Cr Ralph Blyth      Vacant



**MANINGRIDA WARD**






Cr Matthew Ryan      Cr Julius Don Kernan      Cr Valda Bokmakarray      Cr David Jones

**BARRAH WARD**

Cr James Marrawal      Cr Philip Wasaga

In 2021, the Barrah Ward was abolished and the **Warruwi Ward** and **Minjilang Ward** were established.

*Due to cultural sensitivities, this section does not mention names of Elected Members who have passed away.*



# Councillor attendance 2020-21

Councillor	Ward <sup>1</sup>	Council Meetings	Special Finance Committee Meetings <sup>2</sup>	Risk Management and Audit Committee Meetings <sup>3</sup>	Attendance Summary		
					Eligible to Attend	Attended	
Matthew Ryan (Mayor)	Maningrida	8	1	1	16	10	62%
Anna Egerton (Deputy Mayor) <sup>4</sup>	Kakadu	5	-	2	7	7	100%
Elizabeth Williams (Deputy Mayor) <sup>5</sup>	Kakadu	9	2	4	16	15	93%
Ralph Blyth	Kakadu	8	-	-	10	8	80%
Otto Dann	Gunbalanya	10	-	-	10	10	100%
Karl Srdinsek	Gunbalanya	10	2	-	12	12	100%
Phillip Wasaga	Barrah	8	2	4	16	14	87%
James Marrawal	Barrah	8	-	-	10	8	80%
Valda Bokmakarray	Maningrida	4	1	-	12	5	41%
Julius Don Kernan	Maningrida	9	-	-	10	9	90%
David Jones	Maningrida	7	-	-	10	7	70%

1. On 16 December 2020, Council received notification that its request to create the Minjilang and Warruwi Wards and dissolve the Barrah Ward had been gazetted. The new changes were implemented during the 2021 Local Government election.
2. The Special Finance Committee was established under section 83(4) of the *Local Government Act 2019*. The Committee meets during the months that an Ordinary Council meeting does not take place. Committee members are Mayor Ryan, Deputy Mayor Williams, Councillor Wasaga, Councillor Bokmakarray and Councillor Srdinsek.
3. Committee members are Mayor Ryan, Deputy Mayor Williams and Councillor Wasaga.
4. Deputy Mayor Anna Egerton resigned from Council on 9 December 2020.
5. Elizabeth Williams was elected to the position of Deputy Mayor on 16 December 2020.

# Councillor allowances 2020-21

Councillor	Total Payments	Base Allowance	Electoral Allowance	Extra Meeting Allowance	Professional Development
Matthew Ryan (Mayor)	94,887.78	75,116.49	19,771.29	-	-
Anna Egerton (Former Deputy Mayor) <sup>6</sup>	28,476.61	25,142.57	2,499.04	-	835.00
Elizabeth Williams (Deputy Mayor) <sup>7</sup>	25,976.34	20,307.61	4,943.73	725.00	-
Ralph Blyth	18,453.76	13,510.03	4,943.73	-	-
Otto Dann	18,888.76	13,510.03	4,943.73	435.00	-
Karl Srdinsek	19,178.76	13,510.03	4,943.73	725.00	-
Phillip Wasaga	19,758.76	13,510.03	4,943.73	1,305.00	-
James Marrawal	19,178.76	13,510.03	4,943.73	725.00	-
Valda Bokmakarray	18,743.76	13,510.03	4,943.73	290.00	-
Julius Don Kernan	18,598.76	13,510.03	4,943.73	145.00	-
David Jones	18,453.76	13,510.03	4,943.73	-	-
Councillor from Gunbalanya <sup>8</sup>	15,759.72	11,431.64	4,183.08	145.00	-

# Unelected Committee Members Allowances 2020-2021

Unelected Committee Member	Total Payments	Meeting Allowance	Travel
Iain Summers <sup>9</sup>	5,244.00	4,224.00	1,020.00
Carolyn Eagle <sup>10</sup>	790.90	790.90	-

6. Deputy Mayor Anna Egerton resigned from Council on 9 December 2020

7. Elizabeth Williams was elected to the position of Deputy Mayor on 16 December 2020.

8. One of the Councillor's from Gunbalanya passed away in April 2021. His name has not been included in this report out of respect for his family and due to cultural reasons.

9. Iain Summers was the Chairperson of the Risk Management and Audit Committee until July 2021.

10. Carolyn Eagle served as an Independent Member of the Risk Management and Audit Committee from March 2021 to July 2021. She started her term as the Chairperson of the Committee in August 2021.

# Committees

## RISK MANAGEMENT AND AUDIT COMMITTEE

### Members

- Iain Summers (Outgoing Independent Chairperson)
- Carolyn Eagle (Independent Member and Incoming Chairperson)
- Mayor Matthew Ryan
- Deputy Mayor Elizabeth Williams
- Councillor Phillip Wasaga

West Arnhem Regional Council's Risk Management and Audit Committee is a key component of Council's governance framework. The Committee is an independent advisory body that monitors the compliance of Council's financial policies and procedures with relevant statutory provisions, regulations and ministerial guidelines. These include Part 5.3 of the *Local Government Act 2019* and Audit Committees: General Instruction No. 3 2015.

The Committee works within the framework of the Risk Management and Audit Committee Charter and the Risk Management and Audit Committee Terms of Reference.

The Committee meets four times a year, and held meetings on the following dates during the 2020-2021 financial year:

1. 15.09.2020
2. 28.10.2020
3. 09.03.2021
4. 26.05.2021

## SPECIAL FINANCE COMMITTEE

### Members

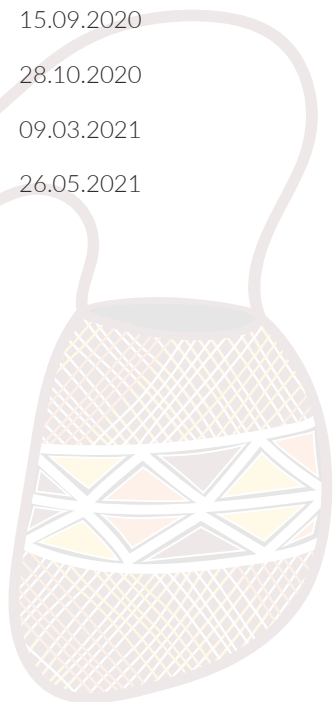
- Mayor Matthew Ryan
- Deputy Mayor Elizabeth Williams
- Councillor Valda Bokmakarray
- Councillor Philip Wasaga
- Councillor Karl Srdinsek

West Arnhem Regional Council established the Special Finance Committee on 16 December 2020 to convene meetings during the months that an Ordinary Council meeting does not take place. The Committee is constituted as an executive committee with all the necessary powers to carry out Council's financial functions, and approve any other urgent matters as required.

The Committee operates under a Terms of Reference as per section 83(4) of the *Local Government Act 2019*.

During the 2020-2021 financial year, the Committee held two meetings on the following dates:

1. 27.01.2021
2. 14.04.2021





## LOCAL AUTHORITY MEMBERS

Gunbalanya	Maningrida	Minjilang	Warruwi
Andy Garnarradj (Chairperson)	James Woods (Chairperson)	Matthew Nagarlbin (Chairperson)	Jason Mayinaj (Chairperson)
Connie Nayinggul	Manual Brown	Charles Yirrawala	Alfred Gawaraidjt
Evonne Gumurdul	Jessica Phillips	Isobel Lami Lami	Ida Waianga
Henry Yates	Jaqueline Phillips	Jimmy Cooper	Nicholas Hunter
Kenneth Mangiru	Shane Namanurki	Lachlan Nagegeyo	Richard Nawirr
Maxwell Garnarradj		Shane Wauchope	

## ELECTED MEMBERS

Gunbalanya	Maningrida	Minjilang and Warruwi
Cr Karl Srdinsek	Mayor Matthew Ryan	Cr James Marrawal
Cr Otto Dann	Cr Valda Bokmakarray	Cr Philip Wasaga
	Cr David Jones	
	Cr Julius Don Kernan	

## LOCAL AUTHORITY MEETINGS IN 2020-2021

Local Authority	Meeting Dates	Local Authority	Meeting Dates
Gunbalanya	08.09.2020	Maningrida	27.08.2020
	22.10.2020		25.11.2020
	25.02.2021		04.03.2021
	29.07.2021 <sup>11</sup>		03.06.2021
Minjilang	09.07.2020	Warruwi	20.08.2020
	05.11.2020		20.10.2020
	11.02.2021		18.02.2021
	10.06.2021		20.05.2021

Black = meeting held

Blue = quorum not reached

11. The meeting was scheduled to take place during the 2020-2021 financial year on 27.05.2021 but was rescheduled to 29.07.2021 because of sorry business.

# West Arnhem Regional Council Shared Agreements

## LOCAL GOVERNMENT ASSOCIATION OF THE NORTHERN TERRITORY

West Arnhem Regional Council (WARC) is a member of the Local Government Association of the Northern Territory (LGANT), which conducts broad-based research on various topics that are of interest to councils in the Northern Territory. During the 2020-2021 financial year, WARC worked with LGANT in three key areas. Within the area of waste management, WARC's Council Services Managers attended various forums on waste management where they brainstormed on various topics including the waste export ban, climate change, and regional collaboration in waste management. They also listened to various presenters who spoke about plastic recycling and solar panel disposal among other topics.

In governance, WARC staff attended meetings alongside governance staff from other councils and stakeholders from the Department of the Chief Minister and Cabinet. The meetings focused on discussions about newly enacted Local Government legislation and changes that were required for councils to comply with the new legislation. LGANT also worked closely with WARC to publicize the 2021 NT Local Government elections. This included the provision of material on how to nominate as a candidate and register as a voter.

Human resources is the third area where WARC and LGANT worked collaboratively in 2020-2021. Staff from WARC's People and Learning team attended LGANT's Governance and Human Resource Reference Group meetings, which were also attended by representatives from the Industry Skills Advisory Council NT and the Western Australian Local Government Association (WALGA). Some of the key topics discussed during the meetings included the review and alignment of accredited training packages within the Local Government sector and the review of Federal workplace industrial reforms. The working group also had discussions about careers in Council and how to attract highly skilled candidates to the Local Government sector.

## COUNCILBIZ

WARC has an agreement with CouncilBIZ, a Local Government subsidiary that manages Council's information technology support system. This includes WARC's financial system as well as its document management and storage system. In February 2021, Council's CEO was appointed as Council's representative on the CouncilBIZ Board. In June 2021, the CEO was nominated and voted in as the Chair of the Board.

## OTHER AGREEMENTS

Throughout the 2020-2021 financial year, WARC entered into other agreements with various government agencies in efforts to improve its service delivery especially through its social welfare programs. These include:

1. The delivery of Home Care Packages (HCP) and Commonwealth Home Support Program (CHSP) that enable clients, within the aged care sector, to live in their own homes.
2. The delivery of disability support services as a registered National Disability Insurance Agency (NDIA) provider.
3. The provision of Centerlink services in Gunbalanya, Jabiru, Minjilang and Warruwi.
4. The delivery of post office services in Jabiru, Maningrida, Warruwi, Minjilang and Gunbalanya.
5. The delivery of tenancy management services in Jabiru.
6. The maintenance of airstrip services contracts in Gunbalanya, Maningrida, Warruwi and Minjilang.
7. The maintenance of power, water and sewerage systems contracts in Gunbalanya, Maningrida, Minjilang and Warruwi.

# Council Delegations

## DELEGATION OF COUNCIL FUNCTIONS AND POWERS TO COMMITTEES AND LOCAL AUTHORITIES

The *Local Government Act 2019* contains several provisions that allow Council to delegate some of its functions and powers to Committees and Local Authorities. By delegating its powers and functions, Council provides an opportunity for community members to contribute to ideas about various community projects through their local representatives, and have greater input in Council's decision-making process. Delegation also enables Council to consider expert advice from professionals and specialists appointed to Council Committees. During the 2020-2021 financial year, Council delegated some of its functions and powers to the following Local Authorities and Committees:

### LOCAL AUTHORITIES IN MINJILANG, WARRUWI, GUNBALANYA AND MANINGRIDA

Council worked closely with Local Authority members in all its communities, and received advice and recommendations on the following key matters:

1. The Council's 2021-2022 budget;
2. The Council's priorities for expenditure within each Local Authority area, including projects funded by the Local Authorities;
3. The Council's service delivery for communities in each Local Authority;
4. The Council's 2021-2022 regional plan; and
5. The Council's strategic directions in each Local Authority.

## RISK MANAGEMENT AND AUDIT COMMITTEE

During the 2020-2021 financial year, Council delegated two key functions to its Risk Management and Audit Committee. These were:

1. Monitoring and reviewing the integrity of Council's financial management; and
2. Monitoring and reviewing Council's internal controls which include systems and procedures that ensure that Council meets its goals and objectives;

## SPECIAL FINANCE COMMITTEE

The Special Finance Committee is an Executive Committee with all the necessary powers to carry out Council's financial functions. The Committee has delegated authority from Council to carry out the following functions during the months that an Ordinary Council meeting is not convened:

1. Review and approve Council's monthly financial reports.
2. Review and approve reports on Council budgets that are presented during the Committee's meeting.
3. Review reports about Council's immediate and long term financial plans.
4. Consider the financial implications of Council's financial plans to ensure that they meet the needs of West Arnhem communities.
5. Review the financial status and progress of major projects and recommend changes or revisions to projects, if necessary.
6. Review the debtor and creditor lists, and ensure sufficient funds are available to pay forthcoming debts.
7. Review and approve any other urgent matters as required.





# OUR PEOPLE



# Our Organisational Structure

## COUNCIL DIRECTORATE AND SUPPORT SERVICES



# Staff snapshot

West Arnhem Regional Council continues to have a strong emphasis on local employment, and as such, continues to be one of the largest employers in the region. Council is also committed to providing apprenticeships, professional development and formal qualification opportunities for all of our employees and maintains a workplace culture which is diverse and inclusive.

As a result, Council has seen a 12% reduction to annual staff turnover in the 2020-21 financial year, following a substantial decrease from 57% in 2019 to 32% in 2021.

Council have also increased employment of Aboriginal and Torres Islanders Peoples by 3%.

Below figures and statistics are taken as of 30 June 2021



**72% of employees**  
PARTICIPATED IN AT LEAST ONE TRAINING ACTIVITY IN THE LAST 6 MONTHS



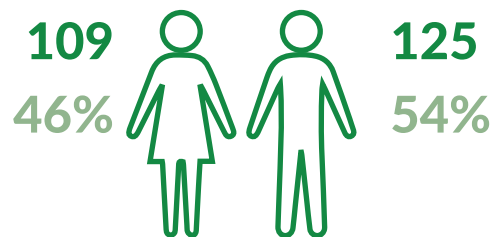
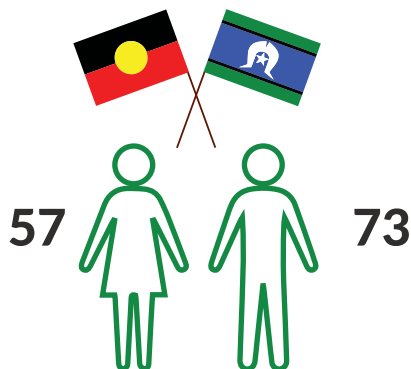
**15% of employees**  
ARE COMPLETING AN APPRENTICESHIP SINCE THE LAST REPORT



**69% of employees**  
PARTICIPATED IN MANDATORY WORK, HEALTH AND SAFETY TRAINING RELATED TO THEIR POSITION

	30 June 2021	30 June 2020
--	--------------	--------------

Total Employees	234	226
ATSI Employees	56%	53%
Staff turnover	32%	40%





Work Location	TOTAL	ATSI
Darwin	20	2
Jabiru	62	15
Gunbalanya	55	44
Maningrida	28	18
Minjilang	26	18
Waruwi	38	33
Employment Class	TOTAL	ATSI
Casual	37	29
Full Time	159	70
Part Time	38	31
Employment Type	TOTAL	ATSI
Fixed Term	75	56
Casual	36	30
Permanent (Ongoing)	122	44
Age	TOTAL	ATSI
Under 20	7	6
20-29	51	37
30-39	60	29
40-49	51	31
50-59	37	19
60-69	24	6
Over 70	3	2







# OUR JOURNEY & ACHIEVEMENTS



# Our Achievements in 2020-21

## GOAL 1 ENGAGEMENT IN THE AFFAIRS OF THE REGION

### Strengthening Local Decision Making

Despite the limitations of 2020, Local Authorities in the West Arnhem region made great strides in presenting ideas to Council and funding projects that contribute to the well-being of our communities.

WARC also held information days following Local Authority meetings between July and August, to provide an opportunity for community and Local Authority members to 'have their say' on the 2021-22 Regional Plan. It also offered a platform to meet Elected Members and Local Authority members.



### Change To WARC Ward Boundaries

Council was successful in the request to change the WARC ward boundaries which includes the creation of a Minjilang and Warruwi Ward, and dissolving the Barrah ward. On 16 December 2020, Council was notified that the request was accepted by the Minister for Local Government through a Government Gazette notice.

*This important change will ensure adequate representation of the Minjilang and Warruwi communities with fair and reasonable representation of the electors going forward.*



## GOAL 2 EFFECTIVE AND SUPPORTIVE LOCAL GOVERNMENT ADMINISTRATION

### Recognising Commitment of Staff

Council rolled out a new staff reward and recognition program to promote appreciation and acknowledgement of work.

Council also implemented a well-being program to support and recognise the commitment of staff during COVID-19 restrictions period. The program included:

- Well-being packs for all staff
- Community experience program
- WARC awards



STAFF TURNOVER  
REDUCED FROM  
**57% in 2019**  
↓  
**32% 2021**

*Because of this, Council were able to continue to provide vital services and keep our communities safe.*

### Implementation of New Policies

Council placed a significant focus on updating and introducing new policies which was a requirement as per the provisions of the new *Local Government Act* and subordinate regulations. As a result, 22 policies were approved by Council and 26 were approved by the CEO during 2020-21. Thirty-seven of these were revisions of existing policies and 11 new policies were introduced.



**22 policies**  
APPROVED  
BY COUNCIL ✓

**26 policies**  
APPROVED  
BY CEO ✓

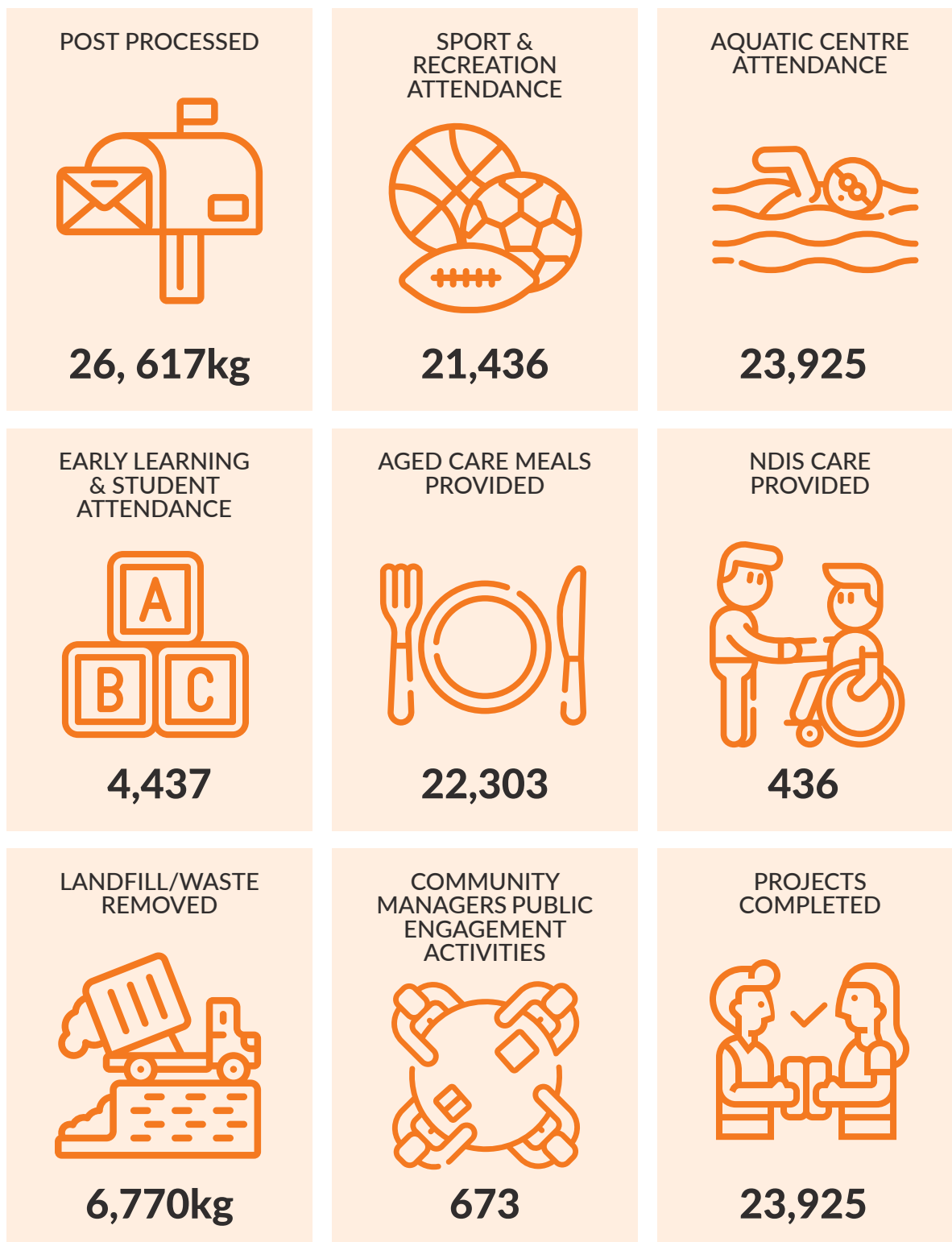




## Operations Reports to Council

The introduction of operations reports to Council provide a detailed synopsis of the core and community well-being service delivery for each community. These reports are presented to Council monthly and at the end of each financial year.

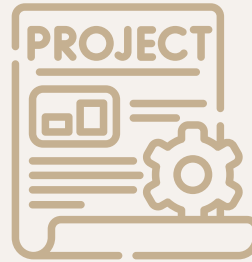
### Operations Report for year ending 30 June 2021



## GOAL 3 LOCAL INFRASTRUCTURE WHICH IS FIT FOR PURPOSE

### Capital Program And Budget

Council made a significant effort to undertake major works across all communities and are proud to announce that all of these projects were completed on time and on budget. With one of the biggest capital budgets for Council in recent history, WARC doubled the delivery of improvements to constituents with a two-fold increase on the projects delivered in the 2020-21 period versus 2019-20 year.



**100% more projects**  
DELIVERED IN  
2020-2021

### Jabiru Beautification Project

Council successfully rolled out multiple projects as part of the Jabiru beautification following community consultation. Funded by the Director of National Parks and Northern Territory Government, the projects will support local tourism and enhance the visitor experience as Jabiru transitions to a tourism economy.

The projects include:

- Painting of the water tower mural
- Painting and decorating garden beds around the Town Plaza
- Upgrades to the Jabiru Lake park
- Landscaping around the Bininj Kunwok Centre
- Construction of shared facilities carpark located near Marrawuddi Gallery and Bininj Kunwok Centre
- Renovations at the Jabiru Swimming Pool including the installation of a retractable shade structure, splash pad and more

*“We are thrilled that local residents have had their say as part of our future as a town and a community.”*  
*Daniel Findley, CEO*

### Swimming Pool Upgrades

Council completed major upgrades at the Jabiru and Maningrida swimming pools during the reporting period. Major infrastructure works at Jabiru Swimming Pool included upgrades to the plant room, a new retractable shade sail and many other new family-orientated pieces of infrastructure which will be enjoyed by the greater region for years to come.







## GOAL 4 INITIATIVES WHICH IMPROVE LOCAL ENVIRONMENT HEALTH

### New Plant and Equipment

Council purchased a new Isuzu FRR garbage compactor, Vermeer VX30 - 250 suction excavator and Azura street sweeper to assist in maintaining the local environmental health and waste management practices for the Jabiru community.



### Maningrida Skip Bin Initiative

In April 2021, Council partnered with Maningrida Progress Association and Stedman's Constructions to provide skip bins for the Maningrida community to dump unwanted rubbish. The bins have been placed at strategic locations in the community.



## GOAL 5 LOCAL CIVIC SERVICES WHICH RESPECT CULTURE AND HERITAGE

### West Arnhem Regional Council's Innovate Reconciliation Action Plan

In June 2020, West Arnhem Regional Council embarked on its reconciliation journey. Reconciliation is an ongoing process that not only recognises the impact that historic and current policies have had on Aboriginal and Torres Strait Islander Peoples, but also seeks to bring about meaningful changes that will promote trust and respect between Aboriginal and Torres Strait Islander Peoples, and the wider Australian community.

On 5 July 2021, Council marked a significant milestone in this journey by launching its 'Innovate' Reconciliation Action Plan July 2021 – July 2023. In addition to celebrating various aspects of the rich cultures of Aboriginal and Torres Strait Islander peoples in West Arnhem, the document outlines important deliverables on how Council will contribute to reconciliation. The deliverables were developed through extensive consultations, known as 'Sharing Stories' sessions, with Council staff and community members in Warruwi, Minjilang, Jabiru, Gunbalanya, Maningrida and Darwin.



*“With a renewed outlook through our refreshed ‘vision, purpose and values’, this is a significant plan which will support our Council staff walking in both worlds.”*  
**Matthew Ryan, Mayor**



Above: Executive Manager – Office of the CEO Brooke Darmanin leading a workshop with the RAP working group.



### Both-Ways Learning

Council’s Well-being staff have worked with Warruwi School to develop ‘both ways learning’, which is a culturally appropriate program designed to help children go to school every day.

*The key objective of this program is to improve the education, employment and well-being outcomes of children in Warruwi.*



## GOAL 6 COMMUNITY SOCIAL PROGRAMMES AND COMMERCIAL SERVICES THAT CONTRIBUTE TO THE COMMUNITY

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### Community Safety Initiative in Minjilang and Warruwi

Community Safety Day service has been operating in Warruwi and Minjilang since the end of 2020. The service works complementary to the Night Safety Service and operates closely with the local community to address identified community needs of safety.

Council also worked with National Indigenous Australians Agency to purchase two new Night Patrol vehicles for Minjilang and Warruwi.

With these new vehicles, Council is working to strengthen Night Patrol's role as a community safety initiative that also participates in prevention and early intervention engagement.

The vehicles feature incredible artwork, which is very specific to the community, make them unique and stand out to local residents.

*Below: The new Night Patrol vehicle.*





## Gunbalanya Post Office Transition

The Gunbalanya Post Office transitioned into a Licensed Post Office and to mark the occasion, a community celebration was held in December. With this change, the Licensed Post Office can provide additional services to the community with access to a range of new goods to purchase, bill payments facilities, a range of banking services, money orders, basic ID checks and sale of phone credits.

*With all of this, the community will have full access to all services that a metropolitan Post Office outlet provides but in Gunbalanya, so there is no need to travel to Jabiru or Darwin for these essential services.*



Below: Council staff members Sasha Keresztes and Mikaela Channells working at the Post Office, and (right) Yvonne Gumurrudul officially opening the Post Office.



# Keeping Our Communities Safe

West Arnhem Regional Council staff and communities have undoubtedly been affected by the COVID-19 pandemic in many ways. Council can report that the organisation has been resilient and proactive in responding to the needs of employees and residents.

With a number of staff working on the frontline and Council communities impacted by imposed closures to protect remote Aboriginal communities, Council have adjusted, responded to and implemented measures to adapt to the new way of life.

Some of the initiatives have included:

- ✔ A new Employee Assistance Program was introduced to support the wellbeing of staff and immediate family
- ✔ Community Care COVID-19 packs placed in all vehicles and aged care centres
- ✔ Council have been sharing important COVID safety and vaccination messages via the portable LED screen in Maningrida
- ✔ Installation of a LED display screen outside of the Jabiru Council Office which features COVID safety messages
- ✔ A short form video 'Keeping Minjilang safe from COVID' was created in language with children and was supported by the Minjilang Local Authority
- ✔ Warruwi staff worked with the local clinic to distribute health packs to all residents in the community
- ✔ 100 per cent of Community Care staff in Warruwi and Jabiru received flu and COVID vaccinations as of 30 June 2021









# Our Engagement



Above: Cross Cultural Consultants facilitating the 'Sharing Stories' session in Waruwi with Council staff, Elected Members and the community.

## Sharing Stories Sessions

'Sharing Stories' sessions were held for Council staff and community members to assist in the development of the organisation's first Reconciliation Action Plan. The consultative sessions, which were facilitated by Cross Cultural Consultants, focused on 'Relationships - Respect - Opportunities' and were fundamental to the progress of the document.

## The Jabiru Beautification Project

In 2020, Director of National Parks and Northern Territory Government awarded Council funding to implement tourism-focused projects within the Jabiru township. The projects are designed to enhance visitors' experiences and contribute to the beautification of the town as it transitions from a mining economy to a tourism economy.

An integral component of the Jabiru Beautification Project was community consultation which began on Friday, 23 October 2020. After 21 days of consultation, the community identified several priority projects, which have been finalised or are almost complete.



Right: Jesse Evans and Heidi Walton speaking to community members about the Jabiru beautification.

**120**  
COMMUNITY  
SUBMISSIONS  
RECEIVED



## The 2021-2022 Regional Plan and Budget

The Regional Plan and Budget 2021-2022 was reviewed and accepted during the West Arnhem Regional Council's Special Finance Committee meeting held on 14 April 2021. On 12 May 2021, Council reviewed the minutes of the Special Finance Committee meeting that was held on 14 April 2021, and adopted all resolutions contained therein, including the acceptance of the draft Regional Plan and Budget 2021-2022.

The draft plan was then made available for public comment from 22 April 2021 to 6 June 2021 through publication on the Council's website, available hard copies at Council's offices, presentations at Local Authority meetings and an advertisement in the NT News. By the end of the consultation period, no submissions had been received from the public and Council approved the final draft of the Regional Plan on 9 June 2021. The Regional Plan can be downloaded from Council's website [www.westarnhem.nt.gov.au](http://www.westarnhem.nt.gov.au). Hard copies are also available at Council's offices in Jabiru, Minjilang, Waruwi, Maningrida and Gunbalanya.

## Local Decision Making Meeting

Community leaders in Maningrida met with representatives from the Northern Territory Government to progress Local Decision Making for the Maningrida region on February 3, 2021.

Representatives from Bawinanga Aboriginal Corporation, Maningrida Progress Association, Dhukurrdji Aboriginal Corporation, Mala'la Health Service Aboriginal Corporation, West Arnhem Regional Council and Maningrida College attended.







# OUR PERFORMANCE Objectives and Results





# Our Objectives

West Arnhem Regional Council's 2020-21 Regional Plan outlined the organisation's strategic plan and goals required to achieve the Vision, Purpose and Values.

These six specific goals represent the **priorities, interests, aspirations** and **needs** of the people and communities of our region.

## GOAL 1: COMMUNITY ENGAGEMENT

*Community members and stakeholders that are engaged in, connected to and participate in the affairs of the region.*

**Objective 1.1** Communication that engages the community.

**Objective 1.2** Enthusiastic participation in civic and community events.

**Objective 1.3** Efficient and effective community service delivery.

**Objective 1.4** Strong governance and leadership.

## GOAL 2: LOCAL GOVERNMENT ADMINISTRATION

*Systems and processes that support the effective and efficient use of financial and human resources.*

**Objective 2.1** An effective, efficient and accountable Regional Council.

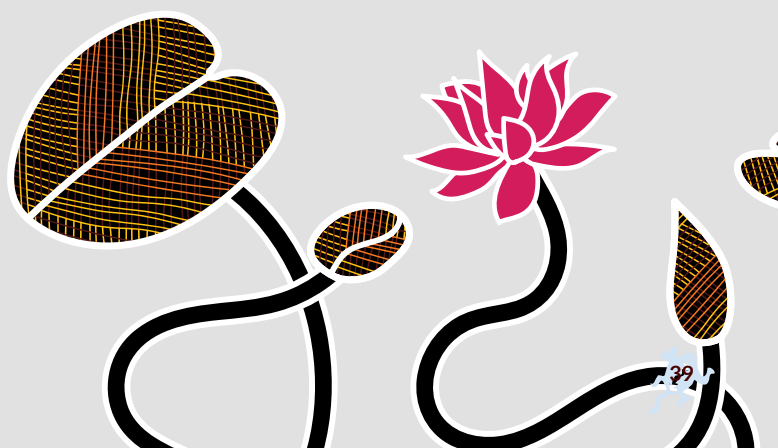
**Objective 2.2** A professional, skilled, safe and stable workforce.

**Objective 2.3** Storage and retrieval of records processes which support efficient administration.

**Objective 2.4** Planning and reporting that informs Council's decision-making processes.

**Objective 2.5** Effective and innovative Information Technology Solutions which maximise service delivery.

**Objective 2.6** The minimisation of risks associated with the operations of Council.



### GOAL 3: LOCAL INFRASTRUCTURE

*Well maintained and enhanced built and natural environment.*

- Objective 3.1** Infrastructure and asset management strategies appropriate to the needs of Council.
- Objective 3.2** Safe and reliable roads, footpaths and street lighting.
- Objective 3.3** Attractive parks, gardens, streetscapes and open spaces.
- Objective 3.4** Modern and well maintained fleet, plant and equipment capable of meeting service delivery requirements.
- Objective 3.5** Buildings, facilities and infrastructure assets that are fit for purpose and sufficient to service operational requirements.
- Objective 3.6** The development and enforcement of laws that enhance economic development and community safety.

### GOAL 4: LOCAL ENVIRONMENT HEALTH

*Initiations which promote healthy, clean living conditions to improve health outcomes.*

- Objective 4.1** The provision of an environmentally and economically sound solid waste, water and sewerage services.
- Objective 4.2** Implementation of sustainable dog management programmes which improve the overall health and wellbeing of remote communities.

### GOAL 5: LOCAL CIVIC SERVICES

*A Council that respects, protects and nurtures the diversity of our culture and heritage.*

- Objective 5.1** Facilitate the delivery of library and cultural heritage services.

### GOAL 6: COMMUNITY SOCIAL PROGRAMMES AND COMMERCIAL SERVICES

*A Council which provides programmes and services that support and contribute to the wellbeing of its community members.*

- Objective 6.1** Social programmes that support the safety and wellbeing of community members.
- Objective 6.2** The provision of Commercial Services which contribute to the economic functionality of Council's communities.



# Service Delivery Plans

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*This following section of the Annual Report is an assessment of the organisation's performance against the goal objectives stated in the 2020-21 Regional Plan. This allows the organisation to track its performance against fulfilling the six priority goals and deliver greater outcomes for our region.*







# GOAL 1: COMMUNITY ENGAGEMENT

COMMUNITY MEMBERS AND STAKEHOLDERS THAT ARE ENGAGED IN, CONNECTED TO AND PARTICIPATE IN THE AFFAIRS OF THE REGION.







## MEETING WITH OPPOSITION LEADER

West Arnhem Regional Council Mayor Matthew Ryan, Chief Executive Officer Daniel Findley and Executive Manager Brooke Darmanin met with Lia Finocchiaro MLA in August to discuss some of the challenges as well as the opportunities for the West Arnhem region.

This included in-depth conversations for:

- improved health and education services
- local employment opportunities for local people

Mayor Ryan thanked Ms Finocchiaro MLA for the opportunity and looks forward to working together.

## HEALTH CENTRE HANDED OVER TO MALA'LA

Manyingkarirra Primary Health Centre in Maningrida has been handed over to Aboriginal control, as part of the Territory Labor Government's commitment to local decision making.

Mala'la Health Service Aboriginal Corporation are now overseeing the delivery of health care services for the community, and surrounding homelands in Central Arnhem Land. Maningrida is one of the Territory's busiest remote health centres. It carries out 4,000 consultations per month for more than 2,700 residents.



Special guests including Malala staff, Charlie Gunabarra, Hon Natasha Fyles, Hon Warren Snowdon MP, Lawrence Costa MLA and Mayor Matthew Ryan. Photo credit: Malala Health Service.





*(back row) District Manager West Arnhem & Maningrida William Costigan (Department of Health), Member for Arafura Lawrence Costa MLA, Cr Karl Srdinsek, Hon Warren Snowdon MP, (front) WARC Deputy Mayor Anna Egerton, Cr Otto Dann, NT Chief Minister Michael Gunner, Gunbalanya Local Authority Chair Andy Garnarradj and WARC Chief Executive Officer Daniel Findley at the Gunbalanya Health Centre.*

## NEW HEALTH CLINICS COMMITTED

Northern Territory Chief Minister Michael Gunner visited Gunbalanya on August 5 to deliver a very significant election commitment – a new health clinic and morgue for the community.

With the current facility not meeting the needs for Gunbalanya, this is an important commitment to the community and healthcare for the wider region. It is also something which had been strongly advocated for by numerous community stakeholders for some time, including West Arnhem Regional Council Mayor Matthew Ryan, Deputy Mayor Anna Egerton and Gunbalanya Local Authority Chair Andy Garnarradj.

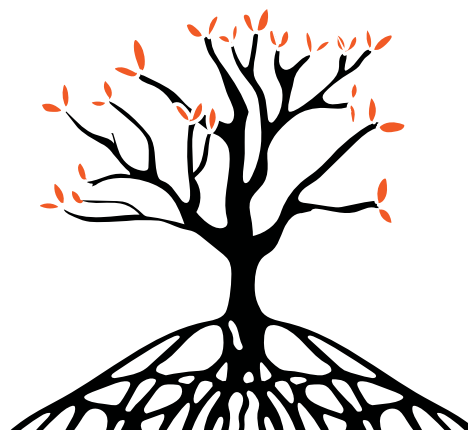
While making the announcement at the clinic with Hon Warren Snowdon MP and Member for Arafura Lawrence Costa MLA and in front of local healthcare workers and stakeholders, Chief Minister Gunner acknowledged that Gunbalanya is a large community with important needs, particularly because it is extremely remote.

A new clinic is significant for the region as well as an upgraded health centre which has also been promised for Jabiru.

“

*It is also something which had been strongly advocated for by numerous community stakeholders for some time.*

”







## GUNBALANYA RADIO BACK ON THE AIR

TEABBA and West Arnhem Regional Council are delighted to be running TEABBA radio live from Gunbalanya again.

Dallas Kelly has stepped up to play songs and make local announcements, with a bit of help from Kellum Steele, Council's Youth, Sport and Recreation Team Leader.

“

*It is terrific to have announcements in local language and playing local bands once again for the community.*

”

## LARGEST CITIZENSHIP CEREMONY FOR WEST ARNHEM

It was a happy day for six Jabiru residents who made the official pledge of Australian Citizenship on 1 February.

Rosemarie Ellaine Asilo, Francis Dela Cruz, Daniel Kulu, Ezra Kulu, Natasha Kulu and Sharon Kulu all made the pledge in front of family and friends in what was the largest citizenship ceremony to date for West Arnhem Regional Council.

West Arnhem Regional Council Deputy Mayor Elizabeth Williams officiated the ceremony which was a joyous occasion to welcome the new Australian citizens in the West Arnhem region. Council wishes the new Australian citizens all the best in their future endeavours.



## Public and Corporate Relations

Definition	Outcomes	Measures	Results
Council aims to engage in effective communications with its constituents and stakeholders and to provide support for a range of civic and cultural events within each of its communities.	<p>Media support (promotion and reporting) for community events</p> <p>Promote, support and conduct cultural and civic events such as Australia Day and ANZAC Day</p> <p>Information about events regularly made available in Council communications including notice boards, social media, The Wire and website</p>	<p>Number of community events held in each community hosted by the Council – target 3 times per year in each community</p> <p>Number of articles and photos contributed to The Wire by community members – target of 4 per edition</p> <p>Number of website 'hits' per annum – target 10% increase on 2019/2020 numbers</p>	<p>✔ <b>Target Achieved:</b> Council facilitated a minimum of 3 events in each community</p> <p>✔ <b>Target Achieved:</b> The Wire consistently features a minimum of 4 contributed articles</p> <p>✔ <b>Target Achieved:</b> The website received a 19% increase in traffic compared to last year</p>

## Customer Relationship Management & Administration of Local Laws

Definition	Outcomes	Measures	Results
The aim of each of Council's administrative offices is to manage relationships, especially as a conduit between Council, Local Authorities and its community members. Each office ensures effective and efficient management of Council business and service delivery and respond to complaints.	<p>Effective, efficient, accountable and transparent leadership on behalf of the communities</p> <p>Strong connectedness to Local Authorities</p> <p>Sound grasp of community issues</p>	<p>Complaints and positive feedback are reported to the administration – target 100%</p> <p>Complaints are acknowledged within 5 working days – target 90%</p> <p>Complaints are finalised within 15 working days – target 100%</p> <p>Local Authority Projects completed on budget - target 90%</p>	<p>✔ <b>Target Achieved:</b> All complaints and positive feedback reported to administration</p> <p>✔ <b>Target Achieved:</b> All complaints acknowledged within 5 working days</p> <p>✔ <b>Target Achieved:</b> All complaints finalised within 15 working days</p> <p>✔ <b>Target Achieved:</b> All Local Authority projects completed on budget</p>





## Governance & Administration of Council

Definition	Outcomes	Measures	Results
Governance is the function fulfilled by the Councillors of the West Arnhem Regional Council and Council representation on other organisations or Council subsidiaries. Executive support is provided to enable councillors to discharge their duties and responsibilities.	<p>Effective, efficient, accountable and transparent leadership on behalf of the communities</p> <p>Well-developed strategic and corporate planning based on consultation</p>	<p>Council and Committee Meetings achieve a quorum – target 100%</p> <p>Council and Committee non-confidential Agendas and Minutes are publicly available three working days before a meeting (Agendas) and 10 working days after a meeting (Minutes) – target 100%</p>	<p>✔ <b>Target Achieved:</b> All Council and committee meetings held during the 2020-2021 financial year achieved a quorum</p> <p>✔ <b>Target Achieved:</b> All non-confidential agendas and minutes of Council and committee meetings were publicly available within the targeted timeframes</p>

## Administration of Local Authorities and Committees

Definition	Outcomes	Measures	Results
The provision of administrative services, training and relevant governance support for Committees and within the communities through Local Authorities.	<p>Governance and Local Authority support</p> <p>Reports and recommendations to Council</p> <p>Review of budgets and plans relevant to each community</p>	<p>Four meetings of each Local Authority are held each financial year – target 100%</p> <p>Local Authority meetings are attended by at least one relevant councillor and at least one manager – target 100%</p>	<p>✔ <b>Target Achieved:</b> Maningrida and Warruwi had four Local Authority meetings during the 2020-2021 financial year. Gunbalanya and Minjilang had one provisional meeting each and three Local Authority meetings for the 2020-2021 financial year</p> <p>✔ <b>Target Achieved:</b> Each Local Authority meeting was attended by at least one relevant councillor and one manager</p>

## Advocacy and Representation

Definition	Outcomes	Measures	Results
The Office of the Chief Executive provides the direction for the organisation in the areas of advocacy and representation.	Advocacy and Representation on local and regional issues	Jabiru Masterplan meetings are attended by CEO and Executive Manager – 100%	✔ <b>Target Achieved:</b> 100% of meetings related to the Jabiru Masterplan were attended by CEO



# GOAL 2: LOCAL GOVERNMENT ADMINISTRATION

SYSTEMS AND PROCESSES THAT SUPPORT THE EFFECTIVE AND  
EFFICIENT USE OF FINANCIAL AND HUMAN RESOURCES





## COUNCIL CELEBRATES SUPPORTING FIRST APPRENTICE

West Arnhem Regional Council recognise the importance of training and developing their staff and supporting apprentices and trainees was a fundamental step the organisation was looking forward to taking. That's why when Craig Burke requested the organisation's support to continue his studies to obtain a Certificate III in Light Vehicle Mechanical, Council was excited and supportive, which resulted in Craig becoming our first apprentice.

“

*I'm so glad that WARC supports me continuing my apprenticeship, including my trade training based in Alice Springs.*

*Craig Burke, Council apprentice*



GOAL 2: LOCAL GOVERNMENT ADMINISTRATION

”

## SUCCESSFUL PARTICIPATION IN CDU TRAINING

Twenty Council employees participated in the Ranger Ready Program offered by CDU, encompassing everything from operating and maintaining machinery, driving side-by-side vehicles and 4WDs, to handling chemicals and treating weeds.

Gavin Yirrawala, Works Assistant from Maningrida, has said, "The chainsaws course was great. I enjoyed cutting up stuff!"





## 'LET'S TALK!' SESSIONS FROM THE PEOPLE & CAPABILITY TEAM

The end of November saw the final 'Let's Talk!' session from Council's People & Capability team for 2020.

The team at the Warruwi Crèche and Community Care Centre welcomed all staff to have a chat about Council's values and vision, and to receive some well-deserved Council awards.

Everyone listened as Health & Safety Coordinator Linda Veugen-Yong talked through the health and safety strategy and tools moving into the future.

The People & Learning Payroll and HR Team, Sonja, Malinda and Lisa also ventured out to Jabiru and Gunbalanya to talk all things payroll, superannuation and HR.







## NEW AERODROME REPORTING OFFICERS AT WARC

Mark Jones from Maningrida and Taps Tapera from Minjilang attended the Aerodrome Reporting

Officer course last week, providing them with the skills to work at the aerodromes in our communities.

Mark really enjoyed this training opportunity and said that, "the course was informative, in-depth and certainly more comprehensive than expected. The trainer presented it really well and the interaction with the other participants was great too".

## DEVELOPING CAREERS IN EARLY CHILDHOOD

West Arnhem Regional Council is very proud of Minjilang Crèche staff Belina Jackson and Audrey Lee who have graduated at Batchelor Institute in their respective studies within early childhood education.

Belina is Crèche Childcare Senior Leader in Minjilang and successfully graduated in a Diploma of Early Childhood education. Childcare Officer Audrey also graduated in Cert 3 Early Childhood Education and Carer.

It was a lovely day starting with photos and lunch then the ceremony. Minjilang Council Services Manager Cathy Makings also attended the day to show her support.

Council continues to be dedicated to upskilling staff and supporting career pathways.



## Financial Management

Definition	Outcomes	Measures	Results
Provide sound financial management to assist Council to make informed decision on the allocation of resources to meet Council objectives.	<p>Annual budgets and long term financial plans</p> <p>Financial performance and management reports</p> <p>Annual Report (annual financial statements and audits)</p> <p>Statutory returns</p> <p>Implement, review, update and report on Council Financial Management</p> <p>Efficient and effective implementation of policies, processes and control systems for the financial management of Council</p>	<p>Completion of end-of-month processes within 10 working days – target 100%</p> <p>Full compliance with statutory requirements – target 100%</p> <p>Audit qualifications – target 0</p>	<p>❗ <b>Target Not Achieved:</b> Increased level of reporting and financial mentoring of managers has caused delays to end-of-month process completion this year, while still meeting reporting deadlines</p> <p>✅ <b>Target Achieved:</b> 100% compliance</p> <p>✅ <b>Target Achieved:</b> Nil qualifications</p>

## Rates, Charges and Investments

Definition	Outcomes	Measures	Results
The generation of rates and charges is the single most important source of internally generated revenue for Council. Coupled with this is the management of Council's scarce financial resources including the return on investments.	<p>Monthly report on rates debtors</p> <p>Reports to the Executive on determining exempt land</p> <p>Property rates and charges notices</p> <p>Monthly reports on the return on investments</p>	<p>Full compliance with statutory requirements</p> <p>Percentage of Rates Debtors outstanding – target less than 5%</p> <p>Interest on Investments – target ≥\$150,00.00 in 2019/2020</p>	<p>✅ <b>Target Achieved:</b> 100% compliant</p> <p>✅ <b>Target Achieved:</b> Rates outstanding 3.23% at year end</p> <p>✅ <b>Target Achieved:</b> Interest on investments \$87.5k and above target, but a lower target number was set due to reduced market rates</p>



## Human Resources

Definition	Outcomes	Measures	Results
The provision of human resource management services to all areas of the organisation to ensure that the organisation and employees meet their obligations of conditions of employment, training, and performance.	<p>Ensure high standards of professionalism and support for Council staff through appropriate human resource policies, plans and procedures</p> <p>Implement a recruitment and retention program with emphasis on local employment</p> <p>Develop appropriate internal organisational learning and development programs</p> <p>Support Indigenous employment opportunities through more effective use of training and employment schemes</p> <p>Staff performance management</p> <p>Employee counselling and dispute resolution</p>	<p>Policies and procedures are reviewed in accordance with the required timelines - target 100%</p> <p>Performance reviews completed within 30 days - target 90%</p>	<p>✔ <b>Target Achieved:</b> 100% of policies reviewed during 2020-21</p> <p>✔ <b>Target Achieved:</b> Over 90% of performance reviews were completed within 30 days</p>

## Records Management

Definition	Outcomes	Measures	Results
Provide services to effectively manage Council's current and historic records and information in accordance with statutory requirements including Freedom of Information and Privacy.	<p>Develop and implement archiving and records management processes, policies and procedures</p> <p>Manage Council's requests and compliance for Records Management</p> <p>Provide training and development for staff and management regarding Records Management</p>	<p>All new staff using Magiq receive training during their probation period - target 75%</p> <p>Increase in emails saved to Magiq by Manager level and above – target 10% increase on prior year</p> <p>Number of queries/requests telephoned or sent to records@ for support and responded to within 1 day – target 75%</p> <p>Sentence 50% of paper records in secondary storage</p>	<p>✔ <b>Target Achieved:</b> 86% of new users received Magiq training during induction</p> <p>✔ <b>Target Achieved:</b> 20% increase in Manager's emails saved to Magiq</p> <p>✔ <b>Target Achieved:</b> 90% of records help desk requests are answered within 24 hours</p> <p>✔ <b>Target Achieved:</b> 51% of paper records have been sentenced</p>

## Risk Management

Definition	Outcomes	Measures	Results
The provision of strategic and corporate management plans to reduce risk to the organisation resulting from the act of providing services, management of assets and infrastructure and administrative functions.	<p>Risk management plan and risk register</p> <p>Administrative policies and procedures</p> <p>Internal and external audit recommendations</p> <p>Insurance policies</p> <p>Reports to the Audit Committee</p>	<p>Internal audits completed as per adopted audit plan – target 100%</p> <p>Overall reduction of risk rating within the risk register – target 10% reduction</p>	<p>✔ <b>Target Achieved:</b> An internal audit of payroll policies, procedures and records and an internal audit of existing controls related to Council's procurement policies and procedures were completed in May 2021</p> <p>✔ <b>Target Achieved:</b> The Internal Strategic and Operational Risk Register was reviewed during the 2020-2021 financial year, and the risk ratings for all objectives in the Register were aligned to the risk ratings in the Strategic Internal Audit Plan 2020-2022</p>

## Council Strategic Planning and Reporting

Definition	Outcomes	Measures	Results
Provide strategic leadership, planning, direction and management of Council's corporate programs and activities ensuring efficient and effective service delivery.	<p>Regular reporting against Council's strategic plans</p> <p>Development and implementation of Council plans, policy and decisions</p> <p>Regional Plan</p> <p>Annual Report</p> <p>Statutory returns</p>	<p>Compliance with statutory requirements – target 100%</p> <p>Develop and implement a strategic approach to seeking external grants – target by 30.12.2020</p>	<p>✔ <b>Target Achieved:</b> All statutory reporting completed</p> <p>✔ <b>Target Achieved:</b> Business Development Manager appointed and structure of team reviewed</p>



## IT and Communications

Definition	Outcomes	Measures	Results
Provide efficient/ functional/reliable and cost effective information and communication technology to enable the organisation to achieve its strategic goals.	<p>Staff proficient and confident in the use of information technology resources</p> <p>Provision of a reliable and modern information technology infrastructure</p> <p>Provision of a relevant and effective information technology solution backed by a high level of availability, support and systems expertise</p> <p>Provision of modern Information technology solutions to maximise service delivery and attract forward thinking and progress staff to our organisation by providing them with an effective and relevant information technology solution</p> <p>Provision of new and innovative strategic business systems such as project management, program delivery, time management and workflow solutions with an emphasis on business analysis and an effective implementation and related support services</p>	<p>Compliance with industry standard hardware maintenance and replacement schedule – target 90%</p> <p>Compliance with industry standard service availability schedules</p> <p>Publication of ICT Strategic Plan – target by 31.12.2020</p>	<p>✔ <b>Target Achieved:</b> 100% of hardware has been updated and/or replaced when required</p> <p>✔ <b>Target Achieved:</b> 80% compliance was reached with the schedules due to COVID-19 causing lengthy delays in receiving equipment. The Wireless Bridge for Gunbalanya Night Patrol and Warruwi Crèche, plus Security Alarm System installation for Gunbalanya and Maningrida remain outstanding</p> <p>❗ <b>Target Not Achieved:</b> ICT Strategic Plan has been deferred into 2021-22 as per revised internal audit plan</p>





## GOAL 3:

# LOCAL INFRASTRUCTURE

WELL MAINTAINED AND ENHANCED BUILT AND NATURAL ENVIRONMENT





## NEW COMMUNITY PICNIC AREA

The Minjilang Local Authority have supported the installation of a new community picnic and barbecue area situated outside the Council building.

The new community facility features a public barbecue and shelter, a bin shroud, and shelters over the existing picnic tables.

West Arnhem Regional Council's technical services team coordinated the planning and delivery of this project which was carried out by Flash One Energy Solutions.

With the installation complete, the Minjilang community can now enjoy the lovely shaded area as a central meeting area to socialise and mingle

“

*It looks great and I need to thank you all for your hard work creating this lovely area for the Minjilang community.*

*Cathy Makings, Minjilang Council Service Manager*

”

## MINJILANG BASKETBALL COURT UPGRADES

West Arnhem Regional Council has been carrying out various upgrades to the Minjilang community basketball court.

The upgrades, which have been funded by the Minjilang Local Authority and NIAA, include a variety of civil works including:

- resurfacing
- electrical and drainage works
- fencing

This also included new light towers and backboard towers for new hoops which will be put to great use when the works are complete. With the game of basketball continuing to grow in popularity, it is hoped this community facility will be accessed regularly, and the upgraded lighting will also extend the hours it can be used.







## NEW PLAYGROUND FOR WARRUWI COMMUNITY

Northern Territory Chief Minister Michael Gunner Through the support and strong advocacy by the Warruwi Local Authority, West Arnhem Regional Council (WARC) has installed a new and exciting playground for the Warruwi Community to enjoy.

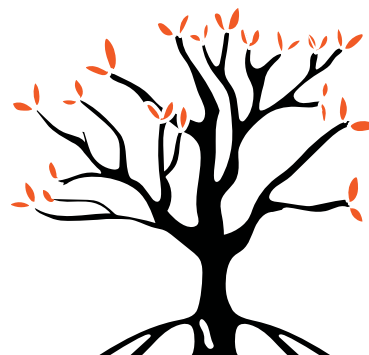
Play is an important factor in children's development, acting much like a workout for their developing brains. With this in mind, Council worked alongside the successful tenderer to ensure a range of engaging and all-abilities equipment was included in the space.

Council wishes to thank members of the Warruwi Local Authority and the ABA for the great support of this important project.

“

*Community consultation was at the heart of the design plans for the playground and UV resistant shade structure, and the facility is packed with a range of challenging activities where adventure and fun await the kids of Warruwi.*

”



## UPGRADES TO IMPORTANT SUPPORT SERVICE FACILITY

West Arnhem Regional Council continues to provide important support services in Gunbalanya through the Women's Safe House.

In order to continue to support the community with this service, Council completed some much-needed internal refurbishments to the facility.

Greenspace undertook the refurbishment work, and in conjunction with community support, completed the work within a week. This included painting, replacing the ceiling lining and installing new fans and light fixtures.

This project was funded in response to a business case to direct surplus grant funding towards upgrading the Safe House.



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*Council recognises the importance of providing a safe and secure place for families and this refurbishment further ensures they get the care they need in an environment that is comfortable.*

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## Asset Management

Definition	Outcomes	Measures	Results
Manage and implement a Council-wide framework for sustainable whole of life asset management to provide the desired level of service to the community.	<p>Develop, implement and maintain a corporate asset register</p> <p>Undertake cyclic condition assessments</p> <p>Collection and maintenance of asset information</p> <p>Forward works planning</p>	<p>Implementation of the tracking system for identifying and capturing operations maintenance costs – target by 31.12.2020</p> <p>Identify a new asset maintenance planning system - target by 30.06.2021</p>	<p>✔ <b>Target Achieved:</b> All operational maintenance costs were identified and tracked</p> <p>✔ <b>Target Achieved:</b> A new asset maintenance planning system was identified and is currently being reviewed</p>

## Lighting For Public Safety, Including Street Lighting

Definition	Outcomes	Measures	Results
Upgrade street signs and traffic management infrastructure.	<p>Community street lighting is in a fit-for-purpose condition</p> <p>Asset management plans and policies</p> <p>Street lighting upgrade programs</p>	<p>All non-functioning streetlights repaired bi-annually as per set program - target 100%</p> <p>Repairs and maintenance system implemented and records maintained for each community - target 100%</p> <p>Monthly audits conducted on street lights documented, recorded and filed - target 100%</p> <p>Functioning street lights per audit per community - target 80%</p>	<p>✔ <b>Target Achieved:</b> All non-functioning street lights have been repaired bi-annually</p> <p>✔ <b>Target Achieved:</b> Repairs and maintenance system implemented and records maintained for each community</p> <p>✔ <b>Target Achieved:</b> Monthly audits conducted on street lights</p> <p>✔ <b>Target Achieved:</b> 80% or more of street lights are functioning within each community</p>

Looking Forward →

Council acknowledges the importance of public safety and lighting, and as a result have developed succinct KPIs for all senior managers within operations.

## Local Road Management and Maintenance

Definition	Outcomes	Measures	Results
The provision of serviceable and safe roads, footpaths and street furniture within the communities	Roads, footpaths and stormwater asset maintenance programs	Maintenance activities are carried out in accordance with the programs – target 100%	<p>✔ <b>Target Achieved:</b> Maintenance activities are carried out in accordance with the programs</p>
	Road and footpath construction project programs	Inspections and works required entered in asset database in all communities – target 100%	<p>✔ <b>Target Achieved:</b> Inspections and works required carried out in all communities</p>
	Stormwater network upgrade programs	Traffic Management Plan implemented and maintained for each community - target by 30.12.2020 <i>Extension of the completion date due to the current travel restrictions added 6 months</i>	<p>✔ <b>Target Achieved:</b> Each communities Traffic Management Plan has been identified for review by WARC’s Civil Engineer prior to implementation</p>
	Upgrade street signs and traffic management infrastructure		

### Looking Forward



Council has undertaken several major road works projects throughout the reporting period and have also developed a road maintenance schedule which will be reviewed in line with available funding for the forthcoming year. Council is also extremely excited with the prospect of confirmed major projects soon to be announced.





### Maintenance Parks, Reserves, Open Spaces

Definition	Outcomes	Measures	Results
The provision of community amenity through aesthetically pleasing parks, ovals, public open spaces and gazetted cemeteries.	Mowing and slashing programs	Maintenance activities are carried out in accordance with the program budget – target 100%	<p>✔ <b>Target Achieved:</b> All maintenance activities carried out in accordance with allocated budgets</p>
	Watering of grassed areas		
	Maintenance of cemeteries	Percentage of known footpaths hazards made safe within 24 hours – target 85%	<p>✔ <b>Target Achieved:</b> All known footpaths hazards made safe</p>
	Parks and open spaces with established shade areas	Maintenance programme maintained with all assets kept in a safe condition – target 100%	<p>✔ <b>Target Achieved:</b> Maintenance program maintained with all assets kept in a safe condition</p>
	Well-maintained playgrounds	Safety audits conducted on trees throughout the community that Council is responsible for – target 100% inspections performed as per the program	<p>✔ <b>Target Achieved:</b> Safety audits conducted on all trees Council is responsible for within each community</p>
		Community consultation in Warruwi and Gunbalanya regarding new cemetery location - target by 30.06.2021	<p>✔ <b>Target Achieved:</b> Ongoing community consultation has occurred in Warruwi and Gunbalanya regarding cemeteries</p>



## Fleet, Plant and Equipment Maintenance

Definition	Outcomes	Measures	Results
Management of Council's vehicle, plant and equipment resources.	<p>A well-maintained fleet of plant, vehicles and equipment</p> <p>Development and implementation of a strategic fleet asset management plan</p> <p>Fuel distribution facilities capable of safely meeting Council's service delivery requirements</p>	<p>Vehicles inspected as per the strategic fleet management plan – target 100%</p> <p>Year-on-year comparison of maintenance costs – target 5% reduction</p> <p>Review and monitor stocks purchased and used in community workshops - target 90%</p> <p>Repairs and maintenance requests performed in line with the strategic plan</p>	<p>✔ <b>Target Achieved:</b> All vehicles inspected as per the strategic fleet management plan</p> <p>✔ <b>Target Achieved:</b> All maintenance costs continually monitored to ensure best value for money is being achieved</p> <p>✔ <b>Target Achieved:</b> All stocks within community workshops continually reviewed</p> <p>✔ <b>Target Achieved:</b> Repairs and maintenance requests performed in line with the strategic fleet management plan</p>

## Maintenance & Upgrade of Council-Controlled Buildings

Definition	Outcomes	Measures	Results
Manage and maintain Council controlled buildings, facilities and fixed assets..	<p>Buildings, facilities and fixed assets are in a fit-for-purpose condition</p> <p>Asset management plans and policies</p>	<p>Upgrades/replacement estimates for each asset identified for future funding requirements – target 100%</p> <p>Repairs and maintenance requests performed in line with the strategic plan – target 100%</p> <p>Building maintenance completed within budget – target 90%</p> <p>All repairs and maintenance records maintained for each community – target 100%</p> <p>Inspections carried out as per the asset inspection periods – target 100%</p>	<p>✔ <b>Target Achieved:</b> Cost estimates for maintenance/replacement of each asset has been identified for future funding requirements</p> <p>✔ <b>Target Achieved:</b> Repairs and maintenance requests performed in line with the strategic asset management plan</p> <p>✔ <b>Target Achieved:</b> All building maintenance works completed within budget</p> <p>✔ <b>Target Achieved:</b> All repairs and maintenance records maintained for each community</p> <p>✔ <b>Target Achieved:</b> Inspections carried out on all infrastructure</p>

### Manage Staff Housing Tenancy

Definition	Outcomes	Measures	Results
Manage Council housing, furniture and fittings provided to staff.	<p>Furniture and fittings are in a fit-for-purpose condition</p> <p>Property management plans and policies</p>	<p>Complete tenancy management documentation in place for tenancies – target 100%</p> <p>RTA Tenancy requests responded to within allocated time frame – target 100%</p> <p>Inspection schedule adhered to – target 100%</p> <p>Identify maintenance requirements and enter into the repairs and maintenance system – target 90%</p> <p>Tenant damage is actioned and rectified within specified timeframes following tenancy inspections – target 100%</p>	<p>✔ <b>Target Achieved:</b> New Property Management Software, 'PropertyMe' has been installed this year, ensuring tenancy management documentation is in place for 100% of tenancies</p> <p>✔ <b>Target Achieved:</b> All RTA Tenancy requests have been responded to within allocated time frame</p> <p>⚠ <b>Target Partially Met:</b> COVID biozones and lockdowns has resulted in some delays to the inspection schedule</p> <p>✔ <b>Target Achieved:</b> Maintenance requirements have been recorded and actioned</p> <p>✔ <b>Target Achieved:</b> Damage identified during inspections and caused by tenants has been recorded and rectified within specified timeframes</p>

### Management & Maintenance of Swimming Pools

Definition	Outcomes	Measures	Results
Manage and maintain the community swimming pools in Maningrida and Jabiru for the general benefit and satisfaction of the community.	<p>Swimming pools are maintained and operated in a safe and culturally-appropriate manner</p> <p>Cost efficient maintenance practices</p>	<p>Plant Room kept clean and safe for operational requirements – target 100%</p> <p>Comparison of year-on-year operating costs – target maximum 10% increase</p> <p>Adherence to relevant legislation for pool attendants – target 100%</p> <p>Record daily attendance to ensure compliance with legislation</p>	<p>✔ <b>Target Achieved:</b> Plant Room kept clean and safe for operational requirements</p> <p>✔ <b>Target Achieved:</b> Operating costs reviewed to ensure best value for money is being achieved</p> <p>✔ <b>Target Achieved:</b> Relevant statutory requirements for pool attendants sustained</p> <p>✔ <b>Target Achieved:</b> Daily pool attendance recorded to ensure compliance with legislation</p>



### Management and Administration of Local Laws

Definition	Outcomes	Measures	Results
By-laws are developed by Council to regulate and control activities within the West Arnhem region and in particular the Jabiru community. The development and enforcement of these By-laws ensures that Council's infrastructure and assets are used appropriately so as to attract economic development and ensure community safety.	Development and review of local laws	<p>Conduct a review of Jabiru signage to ensure it is compliant with Jabiru By-Laws - target by 30.12.2020</p> <p><i>Require additional 6 months as signage needs to be rectified awaiting the lifting of the travel restrictions.</i></p> <p>Attend LGANT meetings as required</p>	<p>✔ <b>Target Achieved:</b> Jabiru signage reviewed to ensure compliance with Jabiru By-Laws</p> <p>✔ <b>Target Achieved:</b> All LGANT meetings attended as required</p>

*Looking Forward*



Council's administration is currently working with the Department of the Chief Minister and Cabinet, and the NT Office of Parliamentary Counsel to develop new By-laws for Jabiru. Despite the abrogation of the Jabiru Town Development Authority By-laws after the repeal of the Jabiru Town Development Act 1978, By-laws that affect Council's operations have been retained until the new By-laws are gazetted.





# GOAL 4: LOCAL ENVIRONMENT HEALTH

INITIATIVES WHICH PROMOTE HEALTHY, CLEAN LIVING  
CONDITIONS TO IMPROVE HEALTH OUTCOMES.



## PREPARING WARRUWI LANDFILL FOR WET SEASON

West Arnhem Regional Council staff undertook a major clean up at the Waruwi landfill in early December. The works included cleaning and burying rubbish, stacking car bodies and digging new pits for future rubbish needs.

The clean up was very timely with the beginning of the storm season.

## WASTE MANAGEMENT SYMPOSIUM

A number of Council staff attended the 2021 Waste Management Symposium hosted by LGANT held in Darwin. This year's theme was Remote Possibilities – Going the Distance for Country, with presentations from Federal, Territory and Local Governments.

Council's Chief Operating Officer Chris Kelly chaired a pre-conference workshop and also presented and led a panel discussion on waste in remote communities. Chris represented Council in a positive light, as an organisation focussed on positive outcomes of waste management in remote communities. This was so well received he was requested to be one of the key note speakers at Western Australia Local Government Association's Waste & Recycle Conference in Perth.





## EMULSION SPRAY UNITS PURCHASED

West Arnhem Regional Council has purchased new emulsion spray units for each of the five communities in the region.

The units, which are lightweight and can be fitted on and off the back of a ute tray, are extremely important in maintaining the roads in all communities, including repairs, patching and sealing.

This includes patching of bitumen roads, road edge breaks and also for larger areas to seal or construct new road sections, carparks or footpaths.

While making the surfaces much safer for vehicles and general public use, the road sealing reduces dust on a great scale and provides all-year-round surface protection from rain. The emulsion tack coat use is environmentally-friendly which will also benefit the community.



“

*The emulsion spray unit in Maningrida has already been used to carry out upgrades to the existing Council carpark and sealing of the landfill carpark bays.*

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## KEEPING JABIRU STREETS CLEAN

West Arnhem Regional Council purchased a new, high tech street sweeper to service the Jabiru community’s residential and commercial areas.

The machine has the capability to sweep Jabiru streets, footpaths and carparks to keep the community clean and roads safe.

The director of the tender-awardee Rosmech travelled to Jabiru to deliver the machine and deliver a handover and training on the operation to Council staff Kevin, Ben, Porridge and Dave Ciosmak. The machine has already been put to good use around the township.

## Water & Sewerage Management

Definition	Outcomes	Measures	Results
Management and maintenance of the town water supply and sewerage services in Jabiru.	Management of groundwater bores (Jabiru)	Disruption to Jabiru town water supply – target nil occurrences	✔ <b>Target Achieved:</b> No disruption to Jabiru's main water supply
	Management of water distribution network (Jabiru)	Disruption to Jabiru sewerage network – target nil occurrences	✔ <b>Target Achieved:</b> No disruption to Jabiru sewerage network
	Management of sewerage network (Jabiru)	All potable water testing in Jabiru meets legislated standards – target 100%	✔ <b>Target Achieved:</b> All potable water testing meets legislated standards
		Implementation of the internal audit recommendations relating to water treatment policies and procedures – target by 31.12.2020	✔ <b>Target Achieved:</b> Internal audit recommendations implemented

## Waste Management

Definition	Outcomes	Measures	Results
The provision of domestic waste collection services in each community, and the management and maintenance of landfill sites as per the <i>Northern Territory Protection Authority Act 2021</i> (NTEPA).	Domestic waste collection	Waste collections completed – target 100%	<b>Target Achieved:</b> ✔ Waste collection services completed
	Landfill site management	Landfill sites remain operational – target 100%	<b>Target Achieved:</b> ✔ Landfill sites remained operational
	Licensed landfill sites where required by the Act	Licensed landfills to be achieved - target by 31.12.2020 (dependent upon responsiveness of NLC)	<b>Target Achieved:</b> ✔ Licensed landfill sites remained current

## Companion Animal Control

Definition	Outcomes	Measures	Results
Manage and implement Council's animal control By-laws and animal management plans.	Dog control plan	Community consultation on dog By-Laws – target by 31.12.2020 <i>Deadline extended to June 2021</i>	✔ <b>Target Achieved:</b> By-Laws reviewed for community consultation
	Community dog control By-laws	Ensure compliance with Council By-laws and the NT Animal Welfare Act	✔ <b>Target Achieved:</b> Compliance sustained with Council By-laws and the <i>NT Animal Welfare Act</i>
	Community consultation	Comparison of year-on-year reported dog complaints – target 5% reduction	<b>Target Achieved:</b> All dog complaints reported and actioned in a timely manner

### Looking Forward



Council has also been working hard to establish a veterinarian program for its communities and are pleased to announce that funding was successfully secured during the reporting period and the program should commence in the last half of 2021.





## GOAL 5:

# LOCAL CIVIC SERVICES

A COUNCIL THAT RESPECTS, PROTECTS AND NURTURES THE DIVERSITY OF OUR CULTURE AND HERITAGE





## CELEBRATING NAIDOC WEEK - KAKADU

Jabiru and Kakadu were a part of a magnificent NAIDOC Week which celebrated and recognised Aboriginal culture and heritage with the 2020 theme, 'Always Was Always Will Be'.

The week kicked off with a flag raising ceremony which included Elders and youth from Jabiru Area School and a Welcome to Country by Mirarr representative Corben Mudjandi.

This was followed by:

- a public health expo and barbecue
- health promotion music video launch
- fashion show
- movie screening
- weaving and painting exhibition

## CELEBRATING NAIDOC WEEK - WARRUWI

Stakeholders in Waruwi came together to help celebrate NAIDOC Week with one major event for the entire community to enjoy.

The day's program consisted of traditional body painting at the School with West Arnhem Regional Council's Youth, Sport and Recreation (YSR) staff assisting students and staff.

Those participating in the day were led by a Traditional Owner and marched around community with a banner which represented NAIDOC. The banner was proudly made by students with support from the YSR team.

Following this, the community gathered to enjoy art and crafts, traditional dancing and some bush tucker. Organisers wish to thank Traditional Owners, Elders, the Aged Care staff for bringing the clients to the event and all stakeholders involved.







## INSPIRING MURAL AT JABIRU LIBRARY

Local Jabiru man David Cameron and Larrakeyah artist Shaun Lee have brought the walls of the Jabiru Public Library to life through inspiring artwork.

It was Shaun and David's vision together which really made the art piece magical and unique to the region - the 'Ngalyod' Rainbow Serpent concept.

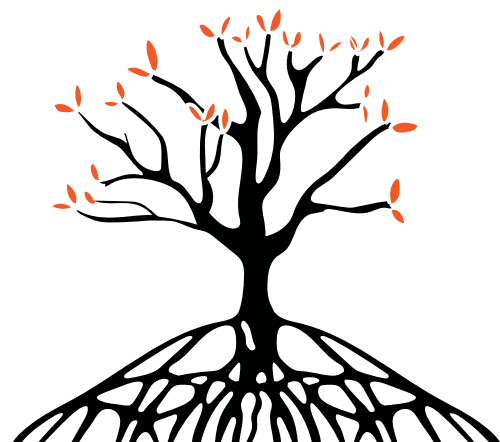
"David quickly suggested Ngalyod the Rainbow Serpent because this ancestral being is the creator of all landscapes, waterways, animals, plants, insects, clans and totems," Shaun said.

Ngalyod represents elements of the surrounding billabongs, floodplains, savannah woodlands and the six seasons of Kakadu. The background of the painted images of the bush tucker in the region during the different seasons are the six elements. Barramundi are created by the Rainbow Serpent as he moves from waterway to waterway creating many fish for all. Cross-hatching style for this region was used in a rainbow pallet to create a beautiful serpent.

“

*The library is the keeper of all the knowledge and shares with everyone so he felt it should be Ngalyod.*

”





## CELEBRATING INDIGENOUS LITERACY DAY

The Jabiru Library and West Arnhem Regional Council's Youth, Sport and Recreation teams celebrated Indigenous Literacy Day with a reading of 'Collecting Colour' on 3 September.

The group gathered under a shady tree to celebrate Indigenous literacy in the community with FaFT, the Jabiru Childcare and the Mums and Bubs group.

Jabiru Library is proud of the inclusive and diverse children's book collection at the library and continues to source Indigenous content books. The Indigenous Literacy Foundation donates books to the library each year. The library is very fortunate to receive this donation and are grateful to have so many wonderful books.

### Library and Cultural Heritage Service

Definition	Outcomes	Measures	Results
The provision of free access to library and information services in Jabiru which assist in meeting the recreational, informational and cultural needs of the community.	<p>Written and spoken word resources</p> <p>Educational audio visual multi media</p> <p>Reference library resources</p> <p>Local history resources, including local languages</p> <p>Internet access/scanning/ photocopying</p>	<p>Arrange the internal library layout according to the principles of Connected Communities: Vision for Northern Territory Public Libraries 2017 – 2023 - target by 30.06.2021</p> <p>Review library outreach support to Gunbalanya - target by 30.06.2021</p>	<p>✔️ <b>Target Achieved:</b> Library layout changes are in accordance with Connected Communities: Vision for Northern Territory Public Libraries 2017 – 2023</p> <p>✔️ <b>Target Achieved:</b> A high level review was completed on outreach support to Gunbalanya and due to COVID lockdowns in the NT this project has been put on hold</p>







WEST ARNHEM REGIONAL COUNCIL | ANNUAL PLAN 2020-2022

# GOAL 6: COMMUNITY SOCIAL PROGRAMMES AND COMMERCIAL SERVICES

A COUNCIL WHICH PROVIDES PROGRAMMES AND SERVICES  
THAT SUPPORT AND CONTRIBUTE TO THE WELLBEING OF ITS  
COMMUNITY MEMBERS







## ACKNOWLEDGING STRENGTHS AND CULTURE OF CHILDREN

Waruwi Crèche went on an excursion to Waruwi Primary school to celebrate National Aboriginal and Torres Strait Islander Children's Day on August 4. This is a national day dedicated to celebrating children around Australia, and the children got to enjoy painting, dancing and enjoyed a delicious barbecue for lunch.

Those who attended acknowledged the strengths and culture of our children. The excursion was a great day and helped establish and maintain ongoing collaborative partnerships with the community and the pre-school.

“

*It was an opportunity to show our support for Aboriginal and Torres Strait Islander children and learn about the crucial impact that culture, family, and community play in the life of every Aboriginal and Torres Strait Islander child.*

”



## COMMUNITY CARE OPEN DAY

Gunbalanya Community Care provided an open day for the community with more than 30 people in attendance.

To rally up local interest, an announcement was made via TEABBA Radio in local language.

At the open day, people were able to look old photos of Gunbalanya, and Andy from the Bininj Kunwok Regional Language Centre was asking about locations in the pictures, memories they have about the photos.

The Community Care staff said it was great to provide social support to the clients like this, and see the Centre so lively.

## POOL SAFETY TRAINING

Steve from Royal Life Saving Society Association NT ran a course in Jabiru covering a First Aid qualification, a Bronze Medallion award and a Lifeguard qualification.

Dain, Josh, Malachi from West Arnhem Regional Council in Jabiru and Nosha and Bec, who are staff in Maningrida, completed the course.

The course enabled employees to learn more about the roles and responsibilities of a lifeguard, risk management, aquatic supervision, aquatic rescue and communication tools.



## WELL-BEING LEADERSHIP FORUM

West Arnhem Regional Council's Community Well-being staff from Jabiru, Gunbalanya, Minjilang, Maningrida and Warruwi came together for a leadership forum focusing on Reconciliation and Two Way Learning.

Each community and program area, including Community Care, Youth, Sport & Recreation, Out of School Hours Care, Night Patrol, Community Safety, Libraries, Childcare and the Women's Safe House were represented.

The forum included:

- community representatives sharing insight into their community and Country
- a presentation from Thomas Mayor on the Uluru Statement of the Heart and the importance of First Nations recognition in the constitution
- a reconciliation session
- Charlie King sharing his story and the 'No More Violence' campaign
- Two Way Learning, First Nations and Balanda-way workshop
- a presentation by guest speaker Suicide Prevention Coordinator Tim Keane, and lots more



## Community Care

Definition	Outcomes	Measures	Results
The provision of services that support and contribute to the safety and wellbeing of the older members of the community, people living with a disability, children and their families.	<p>High quality of care provided to recipients of aged care</p> <p>Support for carers through the delivery of respite activities</p> <p>Employment of Aboriginal staff engaged in aged care services</p> <p>Support for people with disabilities to independently undertake daily living activities</p> <p>Provision of quality child care, early learning and school age care services</p>	<p>Compliance with Home Support Activity Work Plans – target 100%</p> <p>Aboriginal employees engaged as frontline Aged Care workers – target 100%</p>	<p>✔ <b>Target Achieved:</b> 100% compliance with Home Support, Home Care Package and NDIS disability Activity Work Plans</p> <p>✔ <b>Target Achieved:</b> All except one staff member employed as frontline Aged Care workers staff identify as Aboriginal</p>

## Community Safety

Definition	Outcomes	Measures	Results
The Community Safety Program provides community-based intervention initiatives that aim to establish and maintain safety for all community members.	<p>Divert Aboriginal people away from contact with the criminal justice system</p> <p>Increase personal and community safety, particularly for women and children</p> <p>Improve school attendance by ensuring that children are at home or in another safe location at night, with a parent or carer, so they are able to go to school every day</p>	<p>Implement new Community Safety model for Minjilang and Warruwi – target by 30.06.2021</p> <p>Implement digital data collection tool - target by 30.06.2021</p>	<p><b>Target Achieved:</b></p> <p>✔ Community Safety Day service has been operating in Warruwi and Minjilang since the end of 2020</p> <p>✔ <b>Target Achieved:</b> Community Safety Programs across Gunbalanya, Minjilang and Warruwi are all using the community services data collection app to record their activities</p>

### Looking Forward



Work is underway to refine the digital data collection tool for Community Safety to stay in line with performance measures set by funding agencies.

## Gunbalanya Safe House

Definition	Outcomes	Measures	Results
The Gunbalanya Safe House is at the forefront of supporting and advocating for families and individuals who are experiencing domestic and family violence in the community of Gunbalanya.	The Gunbalanya Safe House provides crisis accommodation and support to women and children escaping domestic and family violence	<p>Work with local staff to increase the competency levels in responding to domestic and family violence, specifically intake, case management and safety planning with clients – target to review and report by 30.06.2021</p> <p>Participate in the Specialist Homeless Service Platform (SHIP) by lodging data monthly to the Australian Institute of Health and Welfare (AIHW)</p> <p>Provide statistical profile reports via SHIP - Client Management System - target by 31.12.2020 and 30.06.2021</p> <p>Provide Territory Families with two narrative reports – reporting period 01.07.2020 – target by 31.12.2020 and 01.01.2021 – 30.06.2021</p>	<p>✔ <b>Target Achieved:</b> Building competency and skills in the Safe House team is ongoing. Staff are supported to learn all aspects to provide support to women and children escaping domestic and family violence who are accessing the Safe House. Safe House staff have participated in training specific to working with vulnerable people, restorative practice, assessing risk, understanding obligations with regard to mandatory reporting of children, and under the domestic and family violence act, ongoing supervision supports this learning and development</p> <p>✔ <b>Target Achieved:</b> The Safe House Coordinator records client data within the AIHW Specialist Homeless Service Platform (SHIP) and submits monthly data reports to the AIHW</p> <p>✔ <b>Target Achieved:</b> Six monthly statistical reports of data drawn from SHIP are provided to the NT Government in line with the schedule outlined in grant contract</p> <p>✔ <b>Target Achieved:</b> The Safe House provide bi-annual narrative performance reports to the NT Government for the periods of 1 January - 30 June and 1 July - 31 December each year as per the schedule outlined in the grant agreement</p>



## Youth and Community Development

Definition	Outcomes	Measures	Results
<p>Delivery of youth, sport and recreation activities that enhance Indigenous people's access to physical, emotional and social wellbeing with a focus on Indigenous recruitment and capacity building.</p> <p>Delivery will be informed by a community development framework to ensure that activities are responsive to local preferences, assets and cultural contexts; are developed in consultation and collaboration with the community; and, build local capacity and foster safety and wellbeing, especially for young people.</p>	<p>Regular sport and recreation activities, including competitions and carnivals that strengthen the safety, health, wellbeing and social inclusion of community members</p> <p>Provision of school holiday programs, Remote Sports Voucher program, community events and specialised workshops that foster interest, skills and capacities in diverse activities</p> <p>Recruitment of local Indigenous staff and providing opportunities for leadership and learning</p> <p>Increased local ownership and capacity for self-organisation of sports and recreation activities</p> <p>Targeted programs for vulnerable groups, especially younger people and children</p> <p>Access to specialised support through referrals and stakeholder collaboration</p>	<p>Implement digital data collection tool – target by 30.06.2021</p> <p>Complete reports for the periods 01.07.2020 to 30.12.2020 and 01.01.2021 to 30.06.2021</p>	<p>✔ <b>Target Achieved:</b> The Youth Sport and Recreation teams across WARC are using the community services digital data collection tool to record activities run and participation numbers data</p> <p>✔ <b>Target Achieved:</b> Youth, Sport and Recreation program funding agencies, including the Australian Government and NT Government, receive reports as set by schedules in the grant agreements</p>

## Community Commercial Services

Definition	Outcomes	Measures	Results
<p>The provision of commercial services that support and contribute to the well-being of community members.</p>	<p>As required by the individual contractual agreement</p> <p>Invoicing for services provided</p> <p>Commercially acceptable returns from contract work</p>	<p>All invoices raised and income received as per contract terms and conditions – target 100%</p> <p>Full compliance with contractual arrangements</p> <p>Review profits of commercial income versus budget monthly</p> <p>Successful in retaining existing and procuring additional contracts – target 10% increase</p>	<p>✔ <b>Target Achieved:</b> 100% of income due has been invoiced and received as per the contract</p> <p>✔ <b>Target Achieved:</b> Contractual arrangements have been met. Any challenges have been quickly identified and addressed in order to achieve excellent contract management.</p> <p>✔ <b>Target Achieved:</b> Commercial income profits align with monthly budgets</p> <p>✔ <b>Target Achieved:</b> Existing contracts retained and new contracts achieved</p>



# OUR FINANCIAL PERFORMANCE



# Financial Analysis of Reports

West Arnhem Regional Council is required to prepare Financial Statements in accordance with Section 207 of the *Local Government Act 2019* (the Act), the *Local Government (General) Regulations 2021*, the Australian Accounting Standards and Interpretations and other authoritative pronouncements of the Australian Accounting Standards Board. When completed, Section 208 of the Act requires that the Financial Statements must be externally audited.

The financial report provides information about the financial performance and financial position of Council. It is one means by which the Elected Members of Council advise interested parties on how the finances of Council have performed during the year.

The Audited Financial Statements for 2020-2021 consist of four primary financial statements for the current financial period with comparative information for the previous financial period, as well as notes to the financial statements.

The four primary financial statements are:

- the Statement of Profit or Loss and Other Comprehensive Income
- the Statement of Financial Position
- the Statement of Changes in Equity
- the Statement of Cash Flows

The notes following those statements explain the accounting policies used in its preparation, and provide additional information on many of the amounts. The notes also provide financial information which is not contained in the primary financial statements.

In previous sections of this 2020-2021 Annual Report, West Arnhem Regional Council's key achievements in striving to meet its Strategic Objectives have been celebrated. Sound financial management also plays a key role in meeting Council's Strategic Objectives, in particular Goal 2 – Systems and processes that support the effective and efficient use of financial and human resources. For 2020-2021 Council's performance in the area of financial management is a "good news" story about:

- Increasing grant income for operational purposes of \$13.706 million;
- Maintaining sufficient cash held at 30 June 2021 to meet externally restricted as well as internally restricted grant obligations totaling \$8.660 million;
- additions in fixed assets totaling \$3.305 million;
- Working within budgets that recognise new and carry forward grants as set for 2020-2021.

Again in 2020-2021, Council committed to utilizing its cash-backed asset replacement reserve funds to assist in improving assets throughout the region. As a result, Council's untied cash balance declined from 2019-2020 by \$3.818 million. The total unrestricted cash balance at 30 June 2021 is \$4.679 million. This ensures Council is sustainable in meeting its commitments as and when they become payable. Council has excellent collections on rates, with minimal outstanding by year end. Council has continued to invest strategically following an organisational restructure in April 2020, which includes human resources to support Grants and Business Development opportunities, as well as a focus on Risk and Compliance.



# Figures From Financial Statements - What Do The Four Primary Financial Statements Show?

## ANALYSIS OF THE STATEMENT OF COMPREHENSIVE INCOME

This Statement provides a complete picture of Council's performance by reporting the total monetary measure of all major categories of income and expenditure for the year.

### Total Income

Total income from continuing operations during the financial year was \$26.202 million, an increase of \$2.548 million (10.8%) over the prior year. Rates, annual and user charges totaled \$5.993 million. Operating Grants and Contributions were \$13.706 million. Other Operating Revenue items totaled \$6.503 million in 2020-2021.

Rates, Annual and User Charges and Fees increased 9% over 2019-2020, and represented 22% of total revenues. Most of the increase was due to increased domestic waste charges.

Grants and contributions for operational purposes increased \$1.117 million from the prior year, representing 50% of revenue. Council received \$5.157 million from Commonwealth funding, and \$8.542 million from the Northern Territory Government. This has enabled many programs to continue, and new ones to commence; see Note 3(e) of the financial statements for a detailed breakdown of grants.

The largest Commonwealth funded programs were Night Patrol at \$1.052 million (there was also an additional grant of \$475k for the COVID-19 Night Patrol booster program), the Local Roads & Community Infrastructure Program \$757k, Safety & Well-being - Sport & Recreation \$515k, Aged Care \$704k (there was also an additional grant of \$33k for Aged Care Transitional Support), and the two Crèches (Warruwi and Minjilang) \$826k.

Operational, untied Funding from the Northern Territory (NT) Government totaled \$4.988m in 2020-2021. Other large grants from the NT Government included Indigenous Jobs Development at \$836k, Local Authorities Community Projects at \$627k, and the Women's Safe House in Gunbalanya for \$440k. The NT Grants Commission also provided an advance receipt of General Purpose and Roads funding for the 2021-2022 year, totaling \$1.251 million.

Council acknowledges and thanks the NT and Australian Governments for this ongoing support.

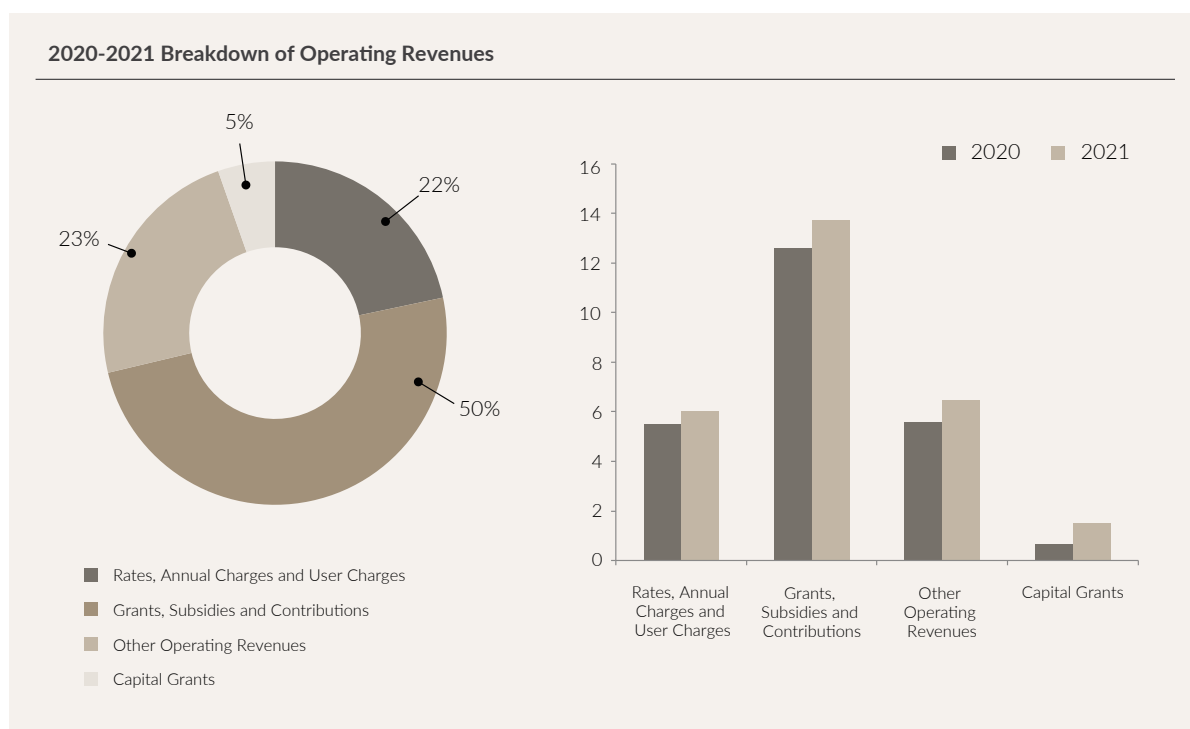
Other Operating Revenue items increased \$924k over 2019-2020, through an increase in sales in the Australia Post businesses of \$128k, an increase of \$187k earned under the contract to provide National Disability Insurance Services (NDIS), increases in visitor accommodation revenue of \$163k, and an increase of \$109k in revenue to inspect and maintain aerodromes. Council made a surplus of \$147k on the disposal of old and obsolete plant and vehicles. Council continues to regularly clear out these assets to auction as they are replaced.

Capital grants funded by Governments increased to \$1.486 million. Capital Grants were received from the Commonwealth Government for a total of \$686k, for Maningrida roadworks and to upgrade the basketball court at Minjilang.

Note 2(a) of the Financial Statements provides a comparison of the actual revenue (including grant income for capital items) from continuing operations, with the budgeted revenue for 2020-2021. It is important to note that the budget for Council includes brought forward amounts from the prior year for unspent operational grants and capital grants, and also brought forward amounts for unspent allocations from the asset replacement reserve funding from the prior year, all of which total \$5.538 million. Budgeted allocations from the asset replacement

reserve for 2020-2021 totaled \$4.347 million, which brings the total of these amounts to \$9.885 million. See also Note 17 Reserves. The comparison shows that total actual revenue was \$10.799 million below the budget amount.

	2021 \$'000	2020 \$'000
<b>Operating Revenues - Continuing Operations</b>		
Rates, Annual Charges and User Charges	5,993	5,486
Operating Grants & Contributions	13,706	12,589
Other Operating Revenues	6,503	5,579
	<b>26,202</b>	<b>23,654</b>
<b>Revenue - Capital Grants &amp; Contribution</b>	1,486	671
<b>TOTAL REVENUE</b>	<b>27,688</b>	<b>24,325</b>



## Total Operating Expenditure

Operating expenses include employee costs, materials and contracts, interest charges and other operating expenses. Council's total operating expenditure from continuing operations in 2020-2021 was \$24.943 million. Overall Council expenditure from continuing operations increased by \$3.101 million (14.2%) this year.

Employee costs were \$937k under budget at \$16.091 million. This represents 65% of total operating expenses (last year 68%), and an increase of \$1.276 million (8.6%) over 2019-2020. During the year there was a 2.5% pay increase. Full time equivalent staffing as at the end of the 2020-2021 year was 189 (prior year was 185).

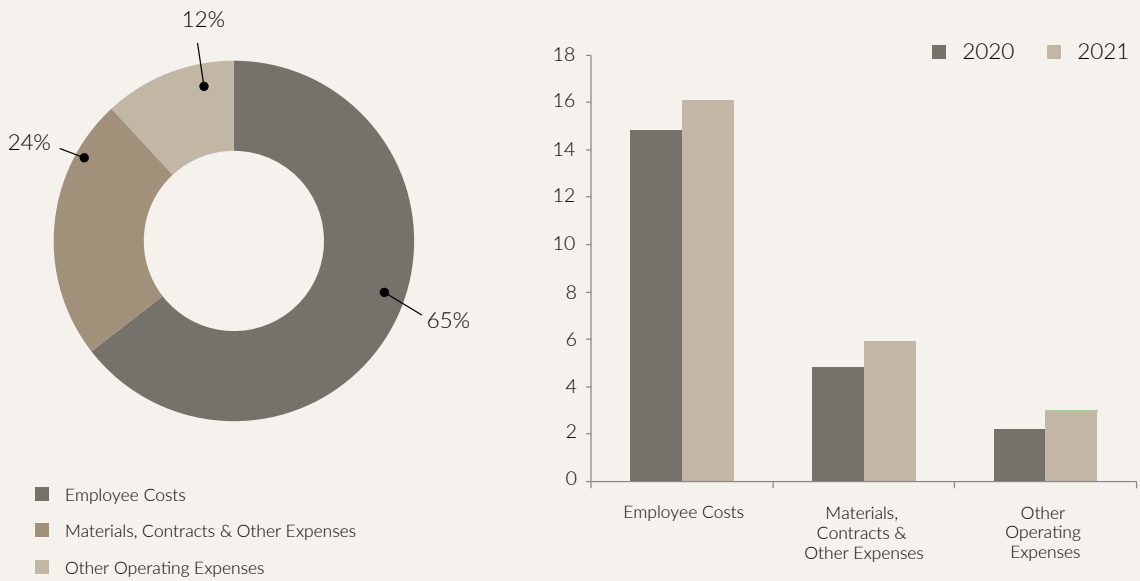
Materials and Contracts expenditure at \$5.732 million is below budget by \$3.030 million, and an increase on the previous year's expenditure of \$1.068 million. Underspending on Local Authority Projects was approximately \$1.350 million and the Jabiru Place-making projects were \$970k underspent as at 30 June 2021; those projects have been continued into 2021-2022.

Other Operating Expenses represent 12% of expenditure, and increased by \$757k (34%) over the prior year. This category includes staff training which increased \$240k, and consultants/professional fees which increased \$317k.

Note 2(a) of the Financial Statements provides a comparison of the actual expenditure from continuing operations with the budgeted expenditure. Total expenditure was 95% of Operating Revenue (last year: 92%) compared to the budgeted 93% (last year: 88%).

Operating Expenditure – Continuing Operations	2021 \$'000	2020 \$'000
Employee Costs	16,091	14,815
Materials, Contracts and Other Expenses	5,732	4,822
Interest Charges	158	158
Other Operating Expenses	2,962	2,205
<b>TOTAL EXPENDITURE</b>	<b>24,943</b>	<b>21,842</b>

2020-2021 Breakdown of Operating Expenses





## Depreciation

The Statement of Comprehensive Income includes Depreciation expense. The last asset revaluation occurred in 2015-2016; the next will be undertaken after the 2020-2021 year, after the Jabiru town lease is concluded. This year, depreciation expense reduced \$102k from 2019-2020 to \$5.207 million.

## Net Operating Result

Council has recorded a deficit of \$2.463 million for the financial year 2020-2021. The deficit result is slightly lower, by \$364k, than the \$2.826 million deficit from the 2020-2021 year, as a result of the movements in revenue and expenses discussed above. There has also been an extra \$815k in capital grant income compared to the 2019-2020 year.

West Arnhem Regional Council has a reliance on grant funding to not only create opportunities to undertake significant initiatives but also to achieve economic sustainability.

	2021 \$'000	2020 \$'000
<b>Operating results before depreciation, disposals and capital grants - Continuing Operations</b>	<b>1,110</b>	<b>1,776</b>
<b>Less:</b>		
Depreciation & Impairment - Continuing Operations	(5,207)	(5,309)
<b>Plus:</b>		
Acquisition of Assets (Capital Grants)	1,486	671
Net Gain on Disposal of Property, Plant & Equipment	148	36
<b>(DEFICIT)/SURPLUS</b>	<b>(2,463)</b>	<b>(2,826)</b>

Council achieved a surplus of \$1.110 million for the financial year 2020-2021 before taking depreciation and capital grants into account. After including these items Council recorded a deficit of \$2.463 million. Also see below a comparison to the 2020-2021 Budget, after removing depreciation and capital items:

	Actual 2021 \$'000	Budget 2021 \$'000
(Deficit)/Surplus for the year for Continuing Operations	(2,463)	9,604
<b>Plus:</b>		
Depreciation & Impairment - Continuing Operations	5,207	-
<b>Less:</b>		
Acquisition of Assets (Capital Grants)	(1,486)	(7,265)
Net Gain on Disposal of Property, Plant & Equipment	(148)	(338)
<b>ADJUSTED (DEFICIT)/SURPLUS</b>	<b>1,110</b>	<b>2,001</b>

## ANALYSIS OF THE STATEMENT OF FINANCIAL POSITION

The Statement of Financial Position shows the monetary measure of all the resources controlled by Council and all the obligations due by Council at one point in time, classified as current or non-current.

### Assets – Current & Non-Current

Total assets consist of current assets and non-current assets. Current assets includes cash, cash equivalents and assets that are expected to convert to cash within a year from the date of the statement of financial position.

Cash and term deposits have both been included as Cash and Cash Equivalents. Cash and Cash Equivalents reduced by \$825k during the financial year. Trade and other receivables remained largely unchanged. There was good ongoing recovery on general rates during the year.

Inventories and prepayments and other current assets increased \$138k, due to an increase in accrued revenue for commercial operations.

Non-current assets are the assets which are expected to be used for more than one accounting period and consist of property, plant and equipment and work in progress.

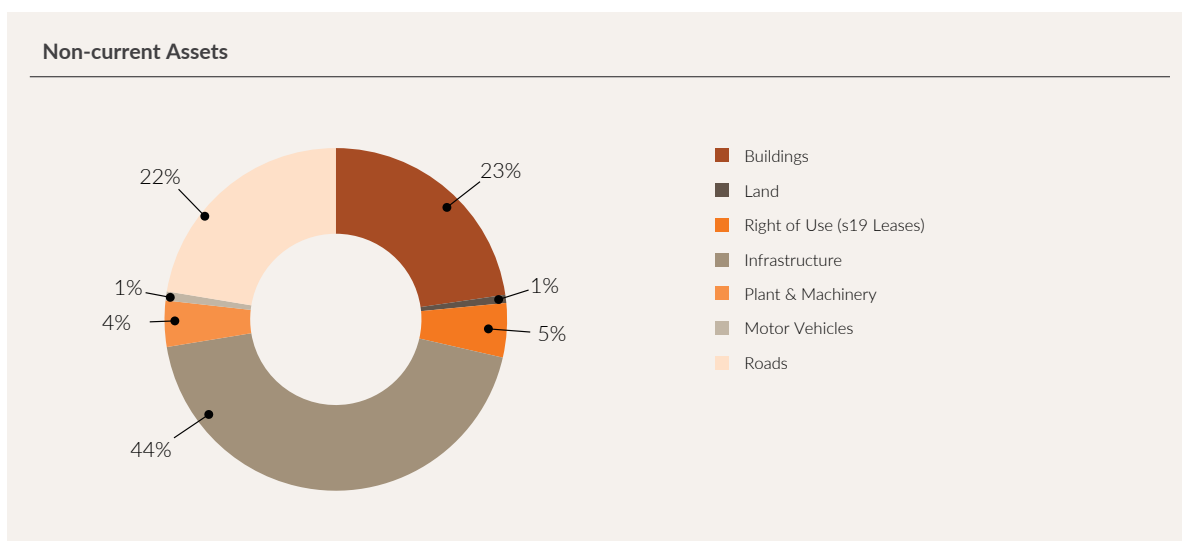
The table below shows a breakdown of Council's assets as at 30 June 2021.

	2021 \$'000	2020 \$'000
<b>Current Assets</b>		
Cash and Cash equivalents	13,339	14,164
Trade and Other Receivables	1,030	1,015
Inventories and Prepayments	425	387
<b>TOTAL CURRENT ASSETS</b>	<b>14,794</b>	<b>15,466</b>
<b>Non-current Assets</b>		
Property, Plant and Equipment	89,863	91,826
Work in Progress	3,456	501
<b>TOTAL NON-CURRENT ASSETS</b>	<b>93,319</b>	<b>92,327</b>
<b>TOTAL ASSETS</b>	<b>108,113</b>	<b>107,793</b>

The carrying value of all Property, Plant and Equipment and work-in-progress increased \$0.992 million during 2020-2021. Asset acquisitions were \$3.305 million, while depreciation was \$5.207 million. Additions included replacement light vehicles and plant & equipment, building renovation work, and road works. Disposal of old or obsolete assets continued in 2020-2021 and a net gain of \$148k eventuated from the sale of these assets. Council was proactive with disposals, selling assets at auction whilst they still had value in order to recover some funds.

The nature of the acquisitions, as disclosed in Note 8 to the Financial Statements, is shown below:

ASSET TYPE	ADDITIONS	CARRYING AMOUNT
Land	-	688,500
Right of Use Assets (s19 Leases)	-	4,592,570
Buildings	1,111,131	20,399,384
Infrastructure	261,541	39,381,404
Roads	653,287	20,108,952
Plant & Machinery	747,967	3,908,497
Motor Vehicles	525,789	764,524
Furniture & Fittings	5,499	19,149
<b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT</b>	<b>3,305,214</b>	<b>89,862,980</b>



## Liabilities – Current & Non-Current

Current Liabilities consist of Trade and other payables, Provisions, Lease liabilities and Other liabilities. Current liabilities are those liabilities that are expected to be paid or settled within one year.

Trade and Other Payables increased by \$1.077 million (88%) compared to 2019-2020, due to invoices for major works being received in June 2021.

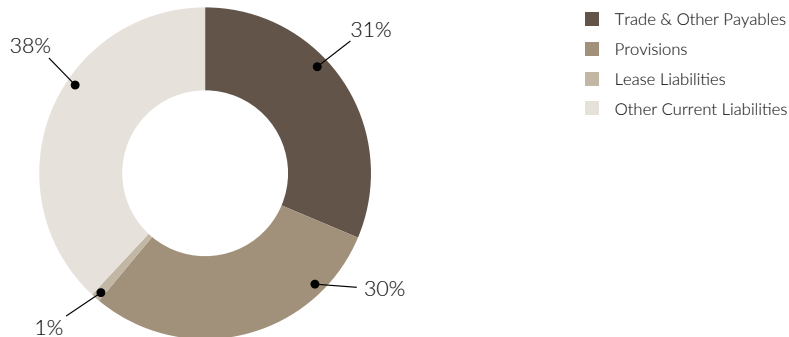
Current provisions are similar to the balance in June in the prior year.

Other current liabilities increased by \$1.818 million (187%): Grants received in advance from the Commonwealth and Northern Territory governments for the next year increased by \$983k, and the retention element of supplier contracts increased by \$481k.

	2021 \$'000	2020 \$'000
<b>Current Liabilities</b>		
Trade and Other Payables	2,295	1,218
Provision	2,176	2,198
Lease Liabilities	66	61
Other Liabilities	2,788	970
<b>TOTAL CURRENT LIABILITIES</b>	<b>7,325</b>	<b>4,447</b>
<b>Non-current Liabilities</b>		
Provisions	369	399
Lease Liabilities	4,730	4,796
<b>TOTAL CURRENT LIABILITIES</b>	<b>5,099</b>	<b>5,195</b>
<b>TOTAL LIABILITIES</b>	<b>12,424</b>	<b>9,642</b>



## Current Liabilities



Non-current liabilities include provisions that are expected to be paid or settled over more than twelve months.

Council's provisions consist of the provision for employee Long Service Leave and the non-current component of Section 19 lease liabilities, both of which remain at similar amounts to the prior year.

## ANALYSIS OF THE STATEMENT OF CHANGES IN EQUITY

The Statement of Equity reports all changes to the book value of the Council during the financial period. Equity represents the net wealth of the Council since it began operations.

Net assets decreased by \$2.463 million over 2020-2021, which is the amount of the operational deficit for the financial year.

The asset revaluation reserve is adjusted every year by the amount of depreciation expense attributable to the original revaluation of the asset.

During the year Council allocated a total of \$4.347 million to the asset replacement reserve and expended \$3.198 million on the existing and new projects, with a resulting net transfer in to the reserve of \$1.149 million for 2020-2021.

All movements in Equity over this financial year are summarised in the table below:

	Accumulated Funds \$	Asset Revaluation Reserve \$	Other Reserves \$	Total \$
<b>Balance at 30 June 2020</b>	<b>65,046,013</b>	<b>31,789,067</b>	<b>1,315,824</b>	<b>98,150,904</b>
<b>Comprehensive Income</b>				
Net Operating result - (Deficit)	(2,462,578)	-	-	(2,462,578)
Depreciation related to revalued assets	3,038,986	(3,038,986)	-	-
Transfers between Equity	(1,149,210)	-	1,149,210	-
<b>Balance at 30 June 2021</b>	<b>64,473,211</b>	<b>28,750,081</b>	<b>2,465,034</b>	<b>95,688,326</b>

## ANALYSIS OF THE STATEMENT OF CASH FLOWS

The Statement of Cash Flows shows the cash inflows and outflows for the financial year from operating, investing and financing activities. Council prepares the financial statements using the accrual basis of accounting. This means the financial effect of a transaction is recorded in the financial statements when the transaction occurs. This may be different from when the cash relating to the transaction is received or paid which explains why the amounts in the Statement of Comprehensive Income are different from the amounts in the Statement of Cash Flows.

### Cash Flows

Cash Flows are classified as those provided by operating activities, investing activities and financing activities. Purchases of Property, Plant and Equipment are included within investing activities.

	2021 \$'000	2020 \$'000
Net Cash Flows provided by operating activities	4,571	3,303
Net Cash Flows used in investing activities	(5,335)	(3,203)
Net Cash Flows provided by financing activities	(61)	(57)
<b>Net (decrease)/Increase in Cash Held</b>	<b>(824)</b>	<b>43</b>
Cash at the beginning of reporting period	14,164	14,121
<b>Cash at the end of reporting period</b>	<b>13,340</b>	<b>14,164</b>
<b>Externally/Internally restricted cash</b>	<b>8,661</b>	<b>5,668</b>
<b>Unrestricted cash</b>	<b>4,679</b>	<b>8,947</b>
<b>TOTAL</b>	<b>13,340</b>	<b>14,164</b>

Cash received for all grants is included in Cash provided by Operating Activities.

Net Cash provided by Operating Activities increased by \$1.268 million compared to 2019-2020. This amount reflects the large increase in grants received during the year (see Note 3 to the financial statements) as well as the increase of \$983k in Grants received in Advance compared to 2019-2020 (see Note 9(e)). The increase in receipts from rates & annual charges reflects the increase in waste charges mentioned above. Income from bank interest declined \$147k from 2019-2020 due to lower interest rates on deposits. Other operating receipts increased \$961k, in line with the increase in Other Operating Revenues mentioned above. Payments of employment costs increased \$1.831 million, as a result of increased employee expenses in 2020-2021 as discussed above and also due to an increase in payments for accrued leave. Payments for materials and contracts increased \$904k over 2019-2020, due to an increase in activity.

Cash used in investing activities was significantly higher than 2019-2020, and is reflected in additional asset acquisitions and increased Work in Progress. Proceeds from sale of assets increased by 60.1% over 2019-2020 to \$209k in 2020-2021.

Externally restricted cash totaled \$4.687 million as at 30 June 2021, an increase of \$1.651 million over the 30 June 2020 balance. See note 13 for more information on the unexpended Grants and Contributions.

Council has Cash and cash equivalents of \$13.340 million as at 30 June 2021, a reduction of 6%, or \$824k since 30 June 2020.

A breakdown of cash and cash equivalents into restricted and unrestricted balances is provided in the below table.

	2021 \$'000	2020 \$'000
<b>Cash and Cash Equivalents at the end of the financial year:</b>	<b>13,340</b>	<b>14,164</b>
Less restricted cash:		
Department of Agriculture, Water & Environment – rent held in trust	27	27
Security Deposits/Bonds	121	103
Unspent Grants - Tied	4,539	2,905
Internal restrictions	3,974	2,631
<b>Total restricted cash</b>	<b>8,661</b>	<b>5,667</b>
<b>Untied operational cash and cash equivalents at year end:</b>	<b>4,679</b>	<b>8,497</b>

## Summary

The key financial data for West Arnhem Regional Council for 2020-2021 is represented in the following chart:

2020-2021 Results Overview - in \$'000	2021	2020	Movement	%
Total Operating Revenues	26.20	23.65	2.55	(10.77%)
Total Operating Expenses	24.94	21.84	3.10	(14.20%)
Surplus before Depreciation, Disposals and Capital Grants	1.11	1.78	(0.67)	(37.50%)
Net Deficit before Asset Revaluation (nil revaluation 2020-21)	(2.46)	(2.52)	0.06	(2.42%)
Total (Deficit)/Surplus for the Year	(2.46)	(2.52)	0.06	(2.42%)
Total Assets	108.11	107.79	0.32	0.30%
Total Liabilities	12.43	9.64	2.78	28.86%
Total Equity	95.69	98.15	(2.46)	(2.51%)
Total Untied Cash and Investments	4.68	8.50	(3.82)	(44.93%)



## KEY PERFORMANCE INDICATORS

The financial performance indicators detailed below inform all interested parties on how well Council is performing compared to industry benchmarks.

### Asset Sustainability Ratio

This ratio helps to show whether Council is replacing assets as their service potential is used up. Some assets are absolutely essential – roads, sewerage and water treatment facilities, etc. This ratio helps to identify whether Council will be able to continue services associated with these assets.

All Northern Territory councils struggle to replace assets as and when this is needed and this has been the subject of several reviews undertaken by the NT Government. Unlike many councils, WARC has adopted an approach of revaluing all of the assets for which it is responsible so that it is aware of the full financial implications of the costs of replacement. This includes Roads. In 2019-2020 this ratio result increased dramatically upon the adoption of AASB16 Leases which required the first-time recognition of right of use assets (s.19 leases) of \$5.441m, but this year it has returned to previous levels.

**The Target Benchmark is greater than 90%.**

Result 2020-2021 = 63% 📉  
Result 2019-2020 = 152%

### Operating Surplus Ratio

This ratio shows whether Council has the ability to cover its operating costs from operating revenues. Like all businesses, Council must ensure that it has sufficient revenue to meet its operating costs. Achieving a positive result means that Council is covering its costs and is able to apply the surplus to capital expenditure.

**The Target Benchmark is between 0% and 10%.**

Result 2020-2021 = 5% 📈  
Result 2019-2020 = 8%

### Current Ratio

The current ratio is a liquidity ratio that measures Council's ability to pay its short-term obligations. To gauge this ability, the current ratio considers the current total assets (both liquid and illiquid) relative to the current total liabilities. Council's current ratio of 1.94 means that it has 1.94 times more current assets than current liabilities.

**The Target Benchmark is greater than 1.**

Result 2020-2021 = 1.94 📈  
Result 2019-2020 = 3.48

### Rate Coverage Ratio

This ratio measures Council's dependence on rate revenue to fund its operations. The higher the ratio the more Council's revenue is sourced from its rating base which in turn means a lower dependency on grant funding. Like many regional councils, WARC is substantially dependent on grant funding which reduces its flexibility and control when it comes to budget options. The challenge for Council is to improve this ratio in the face of ever decreasing alternative funding sources and a very limited rates base.

**The Target Benchmark is greater than 40%.**

Result 2020-2021 = 23% 📉  
Result 2019-2020 = 24%

### Cash Expense Ratio

This ratio provides a guide as to Council's ability to pay its costs within the short term. Council needs to have ready access to money to meet its obligations. The result below shows that Council's readily available cash has tightened since last year, as budgeted.

**The Target Benchmark is greater than 3 months.**

Result 2020-2021 = 2.3 📉  
Result 2019-2020 = 4.7

### Own source Operating Revenue Ratio

Own source revenue measures the degree of reliance on external funding sources (e.g. grants and contributions). This ratio measures fiscal flexibility and robustness. Financial flexibility increases as the level of own source revenue increases. It also gives councils greater ability to manage external shocks or challenges.

Councils with higher own source revenue have greater ability to control or manage their own operating performance and financial sustainability. Most councils in the Northern Territory have limited options in terms of increasing their own source revenue, especially in regional and remote areas.

**The Target Benchmark is greater than 60%.**

Result 2020-2021 = 47% 📉  
Result 2019-2020 = 47%

# Audited Financial Statements

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# WEST ARNHEM



# REGIONAL COUNCIL

**WEST ARNHEM REGIONAL COUNCIL**

**ANNUAL FINANCIAL STATEMENTS**

**YEAR ENDED 30 JUNE 2021**



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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WEST ARNHEM REGIONAL COUNCIL  
REPORT ON THE AUDIT OF THE FINANCIAL REPORT****Opinion**

We have audited the financial report, being a general-purpose financial report, of West Arnhem Regional Council, which comprises the statement of financial position as at 30 June 2021, the statement of profit or loss and comprehensive income, statement of changes in equity, statement of cash flows, a summary of significant accounting policies, other explanatory notes and the Chief Executive Officer's Certificate.

In our opinion, the accompanying financial report of the West Arnhem Regional Council has been prepared in accordance with the *Northern Territory of Australia Local Government Act 2008*, including:

- i. giving a true and fair view of the Council's financial position as at 30 June 2021 and of its performance and its cash flows for the year then ended; and
- ii. Complying with Australian Accounting Standards and the *Local Government (Accounting) Regulations 2008*.

**Basis for Opinion**

We conducted our audit in accordance with the 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 ethical requirements of the *Northern Territory of Australia Local Government Act 2008* and the 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.

**Responsibilities of the Chief Executive Officer for the Financial Report**

The Chief Executive Officer 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 of Australia Local Government Act 2008*, and for such internal control as the Chief Executive Officer 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 Chief Executive Officer is responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Council members either intend to liquidate the Council or to cease operations, or have no realistic alternative but to do so.

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

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WEST ARNHEM REGIONAL COUNCIL  
REPORT ON THE AUDIT OF THE FINANCIAL REPORT (CONTINUED)****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 this financial report.

As part of an audit in accordance with the 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 those charged with governance.
- Conclude on the appropriateness of the Council members' 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 the 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 those charged with governance 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.



Nexia Edwards Marshall NT  
Chartered Accountants



Noel Clifford  
Partner  
Darwin

Date: 2 November 2021



## Chief Executive Officer's Certificate

I, Daniel Findley, the Chief Executive Officer of the West Arnhem Regional Council, do hereby certify that the Annual Financial Statements:

- a) have, to the best of my knowledge, information and belief, 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 the year ended 30 June 2021; and
- b) are in accordance with the accounting and other records of the Council.



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Daniel Findley  
Chief Executive Officer  
Jabiru, NT  
Date: 29 October 2021

## Statement of Profit or Loss and Other Comprehensive Income For the year ended 30 June 2021

	<u>Note</u>	<u>2021</u> \$	<u>2020</u> \$
<b>CONTINUING OPERATIONS</b>			
<b>Operating Revenues</b>			
Rates and Annual Charges	3(a)	5,743,950	5,221,962
User Charges and Fees	3(b)	249,125	263,849
Interest	3(c)	88,556	236,527
Grants provided for operating purposes	3(e)	13,705,857	12,585,772
Contributions and Donations		-	2,784
Net Gain on Disposal of Property Plant & Equipment	8(b)	147,874	35,911
Other Operating Revenues	3(d)	6,266,286	5,306,669
<b>Total Operating Revenues</b>		<b>26,201,648</b>	<b>23,653,474</b>
<b>Operating Expenses</b>			
Employee Costs	4(a)	(16,090,842)	(14,814,480)
Materials and Contracts	4(b)	(5,732,187)	(4,663,700)
Interest Charges	4(c)	(158,129)	(158,383)
Net Loss on Disposal of Property Plant & Equipment	8(c)	-	-
Other Operating Expenses	4(d)	(2,962,104)	(2,205,041)
<b>Total Operating Expenses</b>		<b>(24,943,262)</b>	<b>(21,841,604)</b>
<b>SURPLUS / (DEFICIT) BEFORE DEPRECIATION AND CAPITAL GRANTS</b>		<b>1,258,386</b>	<b>1,811,870</b>
<b>Grants &amp; Contributions provided for:</b>			
- Acquisition of Assets (Capital Grants & Contributions)	3(f)	1,486,294	671,268
<b>OPERATIONAL SURPLUS BEFORE DEPRECIATION</b>		<b>2,744,680</b>	<b>2,483,138</b>
Depreciation	4(e)	(5,207,258)	(5,309,601)
<b>DEFICIT FOR THE YEAR FROM CONTINUING OPERATIONS</b>		<b>(2,462,578)</b>	<b>(2,826,463)</b>
<b>OTHER COMPREHENSIVE INCOME</b>			
Gain on Assets Revaluation		-	-
<b>TOTAL COMPREHENSIVE INCOME (DEFICIT) / SURPLUS FOR THE YEAR</b>		<b>(2,462,578)</b>	<b>(2,826,463)</b>

The above Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the accompanying notes

## Statement of Financial Position As at 30 June 2021

	<u>Note</u>	<u>2021</u> \$	<u>2020</u> \$
<b>CURRENT ASSETS</b>			
Cash at Bank and on Hand	5(a)	2,236,398	1,071,315
Investments and Term Deposits	5(b)	11,103,143	13,092,859
Trade and Other Receivables	6	1,029,221	1,014,836
Inventories	7(a)	115,607	67,856
Other	7(b)	309,213	219,165
<b>TOTAL CURRENT ASSETS</b>		<b>14,793,582</b>	<b>15,466,031</b>
<b>NON-CURRENT ASSETS</b>			
Property, Plant and Equipment	8(a)	93,319,044	92,327,239
<b>TOTAL NON-CURRENT ASSETS</b>		<b>93,319,044</b>	<b>92,327,239</b>
<b>TOTAL ASSETS</b>		<b>108,112,626</b>	<b>107,793,270</b>
<b>CURRENT LIABILITIES</b>			
Trade and Other Payables	9(a)	2,295,642	1,218,105
Provisions	9(b.1)	2,175,809	2,198,732
Lease Liabilities	9(c)	65,883	60,956
Other Liabilities	9(e)	2,788,289	969,631
<b>TOTAL CURRENT LIABILITIES</b>		<b>7,325,623</b>	<b>4,447,424</b>
<b>NON-CURRENT LIABILITIES</b>			
Provisions	9(b.2)	368,948	399,331
Lease Liabilities	9(d)	4,729,729	4,795,611
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>5,098,677</b>	<b>5,194,942</b>
<b>TOTAL LIABILITIES</b>		<b>12,424,300</b>	<b>9,642,366</b>
<b>NET ASSETS</b>		<b>95,688,326</b>	<b>98,150,904</b>
<b>EQUITY</b>			
Accumulated Funds		64,473,211	65,046,013
Assets Revaluation Reserve		28,750,081	31,789,067
Other Reserves	17	2,465,034	1,315,824
<b>TOTAL EQUITY</b>		<b>95,688,326</b>	<b>98,150,904</b>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.



## Statement of Changes in Equity For the year ended 30 June 2021

	Accumulated Funds \$	Asset Revaluation Reserve \$	Other Reserves \$	Total \$
<b>Balance at 1 July 2019</b>	<b>65,614,548</b>	<b>34,840,137</b>	<b>522,682</b>	<b>100,977,367</b>
<b>Comprehensive Income</b>				
Net Operating result - (Deficit)	(2,826,463)	-	-	<b>(2,826,463)</b>
Other Comprehensive Income	-	-	-	-
Disposal of revalued assets	12,084	(12,084)	-	-
Depreciation related to revalued assets	3,038,986	(3,038,986)	-	-
Transfers between equity	(793,142)	-	793,142	-
<b>Balance at 30 June 2020</b>	<b>65,046,013</b>	<b>31,789,067</b>	<b>1,315,824</b>	<b>98,150,904</b>
<b>Comprehensive Income</b>				
Net Operating result - (Deficit)	(2,462,578)	-	-	<b>(2,462,578)</b>
Other Comprehensive Income	-	-	-	-
Disposal of revalued assets	-	-	-	-
Depreciation related to revalued assets	3,038,986	(3,038,986)	-	-
Transfers between equity	(1,149,210)	-	1,149,210	-
<b>Balance at 30 June 2021</b>	<b>64,473,211</b>	<b>28,750,081</b>	<b>2,465,034</b>	<b>95,688,326</b>

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes

## Statement of Cash Flows For the year ended 30 June 2021

	<u>Note</u>	<u>2021</u> \$	<u>2020</u> \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<u>Receipts:</u>			
Receipts from rates & annual charges		5,686,558	5,154,025
Receipts from user charges & fees		249,125	263,849
Interest received		121,663	268,630
Grants & contributions		16,122,304	13,473,823
Other operating receipts		6,183,911	5,223,098
<u>Payments:</u>			
Payments to employees		(16,116,864)	(14,285,604)
Payments for materials & contracts		(3,515,577)	(2,611,788)
Interest paid – s19 leases		(145,697)	(147,388)
Other operating payments		(4,014,420)	(4,035,853)
<b>Net Cash Flows provided by Operating Activities</b>	10(b)	<b><u>4,571,003</u></b>	<b><u>3,302,792</u></b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<u>Receipts:</u>			
Proceeds from sale of assets	8(b)	209,328	101,517
<u>Payments:</u>			
Acquisition of property, plant & equipment		(5,544,009)	(3,304,730)
<b>Net Cash Flows used in Investing Activities</b>		<b><u>(5,334,681)</u></b>	<b><u>(3,203,213)</u></b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<u>Payments:</u>			
Repayment of Section 19 Lease principal amounts		(60,955)	(56,376)
<b>Net Cash Flows used in Financing Activities</b>		<b><u>(60,955)</u></b>	<b><u>(56,376)</u></b>
<b>Net (decrease) / increase in Cash Held</b>		<b><u>(824,633)</u></b>	<b><u>43,203</u></b>
Cash and Cash Equivalents at beginning of reporting period		14,164,170	14,120,967
<b>Cash and Cash Equivalents at end of reporting period</b>	10(a)	<b><u>13,339,537</u></b>	<b><u>14,164,170</u></b>

The above Statement of Cash Flows should be read in conjunction with the accompanying notes

## Notes to the Financial Statements for the year ended 30 June 2021

### 1. Summary of accounting policies (Cont.)

The West Arnhem Regional Council (the Council) was established as a body corporate by a restructuring order under section 114C of the Local Government Act on 16 October 2007. West Arnhem Regional Council came into full operation on 1 July 2008, when it merged with other constituent councils to form the local government authority, also referred to as the West Arnhem Regional Council. The Council incorporates five (5) local government bodies:

1. Jabiru Town Council;
2. Kunbarllanjja Community Government Council;
3. Maningrida Council Inc.
4. Minjilang Community Inc.; and
5. Warruwi Community Inc.

The principal place of business of the Council is Tasman Crescent, Jabiru NT 0886.

The purpose of this financial report is to provide users with information about the stewardship of the Council and accountability for the resources entrusted to it, information about the financial position, performance and cash flows of the Council.

This note sets out the principal accounting policies adopted in the preparation of the financial statements by the Council as set out below.

#### *The Local Government Reporting Entity*

These financial statements include all businesses through which the Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between functional areas and controlled entities have been eliminated. A summary of contributions to the operating result by function is provided at note 2(a).

#### *Basis of Accounting*

#### Statement of Compliance

This financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards and Interpretations, the requirements of the Local Government Act, the Local Government (Accounting) Regulations, and other authoritative pronouncements of the Australian Accounting Standards Board.

#### *Adoption of new and revised accounting standards*

The Council has adopted all of the new, revised or amending accounting standards and interpretations issued by the Australian Accounting Standards Board (AASB) that are relevant to its operations and are mandatory for the current reporting period. Any new, revised or amending Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.



## Notes to the Financial Statements for the year ended 30 June 2021

### 1. Summary of accounting policies (Cont.)

There were no new standards adopted for the year ended 30 June 2021

Other new, revised, interpretations or amending standards issued prior to the sign-off date applicable to the current reporting period did not have a financial impact and are not expected to have any future financial implications on the Council.

#### *Standards and Interpretations issued not yet effective*

The Council has not applied any Australian Accounting Standards and Interpretations that have been issued but are not yet effective.

#### *Significant accounting policies*

Accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported.

The accounting policies adopted for the reporting period are consistent with those of the previous reporting period except where otherwise indicated.

#### *Basis of preparation:*

The financial report has been prepared on the basis of historical cost, except for the revaluation of certain non-current assets and financial instruments. Cost is based on the fair values of the consideration given in exchange for assets. All amounts are presented in Australian dollars, unless otherwise noted.

#### **a) Revenue Recognition:**

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. Revenue is measured on major income categories as follows:

##### *(i). Rates and levies*

Rates are recognised at the commencement of rating period.

Rates are an enforceable debt linked to rateable property that will be recovered when the property is next sold, where receipt is outstanding. The rating period and reporting period for the Council coincide and accordingly, all rates levied for the year are recognised as revenue.

Uncollected rates are recognised as receivables. A provision is recognised when collection in full is no longer probable.

##### *(ii). Grants, donations and other contributions*

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

## Notes to the Financial Statements for the year ended 30 June 2021

### 1. Summary of accounting policies (Cont.)

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

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

Government grants relating to income are recognised as revenue in the period in which they are received.

#### (iii). *User Charges and Service fee revenue*

User Charges and Service Fee revenue is recognised when the outcome of such transactions can be estimated reliably.

#### (iv). *Rendering of Services*

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

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

#### (v). *Disposal of property, plant and equipment*

The gain or loss on disposal of an asset is determined when control of the asset has passed from the Council and can be measured reliably.

#### (vi). *Interest revenue*

Interest is recognised as it accrues, when it is probable that the future economic benefits will flow to the Council and it can be measured reliably.

### b) **Cash and Cash Equivalents:**

Cash and cash equivalents include cash on hand, deposits held at call with financial institutions, other short term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to insignificant risk of changes in value.

## Notes to the Financial Statements for the year ended 30 June 2021

### 1. Summary of accounting policies (Cont.)

#### c) 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.

##### (ii) Subsequent measurement

Financial assets are subsequently measured at:

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

Financial liabilities are subsequently measured at:

- amortised costs; or
- fair value through Statement of Profit or Loss and Other Comprehensive Income.

The Council does not have any financial assets and liabilities 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 Statement of Profit and Loss and Other Comprehensive Income.

##### (iv) Impairment

Impairment on trade and other receivables is reduced through the use of provision accounts, all other impairment losses on financial assets at amortised cost are taken directly to the Statement of Profit or Loss and Other Comprehensive Income.



## Notes to the Financial Statements for the year ended 30 June 2021

### 1. Summary of accounting policies (Cont.)

#### *Impairment Losses*

The Council recognises an allowance for expected credit losses (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 established 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.

The Council considers a trade and other receivables in default when contractual payments are 90 days past due. However, in certain cases, the Council may also consider a financial asset to be in default when internal or external information indicates that the Council is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by the Council. A trade and other receivables is written off when there is no reasonable expectation of recovering the contractual cash flows.

#### **d) Inventory:**

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

#### **e) Property, Plant and Equipment:**

##### *(i). Acquisition of property, plant and equipment (including structural assets)*

Property, plant and equipment is recognised at cost when control of the asset passes to the Council. Cost includes expenditure that is directly attributable to the acquisition. Cost related to property, plant and equipment gifted, donated or granted to the Council is the fair value of the asset, plus costs directly attributable to the acquisition.

The Council recognises assets over the value of \$5,000.

Assets classes of Land and Building, Infrastructure and Roads are valued at fair value with valuations being conducted in accordance with AASB 116 - Property, Plant and Equipment. These classes of the assets were valued by a professional valuer and the Council has adopted the new valuation from 1 July 2015. The other classes of assets are being valued at initial transfer value/cost.

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

## Notes to the Financial Statements for the year ended 30 June 2021

### 1. Summary of accounting policies (Cont.)

#### (ii). Depreciation

Depreciation is provided on property, plant and equipment, including freehold buildings but excluding land. Depreciation is calculated on a straight line basis so as to write off the net cost or other re-valued amount of each asset over its expected useful life to its estimated residual value. The estimated useful lives, residual values and depreciation method are reviewed at the end of each annual reporting period, with the effect of any changes recognised on a prospective basis.

Depreciation is provided for on a straight line method using lives which are reviewed each reporting period.

The following useful lives are used in the calculation of depreciation:

#### (ii) Depreciation (Cont.)

<b>Asset Category</b>	<b>2021</b>	<b>2020</b>
Right of Use Assets – s19 Leases	3 to 40 years	3 to 40 years
Buildings	10 to 60 years	10 to 60 years
Plant and Equipment	1 to 14 years	1 to 14 years
Infrastructure	15 to 100 years	15 to 100 years
Roads	2 to 100 years	2 to 100 years
Motor Vehicles	1 to 4 years	1 to 4 years
Office Furniture and Equipment	1 to 5 years	1 to 5 years
Other Assets	5 years	5 years

It should be noted that the lease for the township of Jabiru expired on 30 June 2021. Past Balance date Sub Leases were put in place effective 1 October 2021. From 1 July to 30 September a licence to operate was in place. Council is of the opinion that it still retains control and enjoys the economic benefits flowing from these assets.

#### (iii). Work In Progress

Initial expenditures incurred for buildings under construction are capitalised as they are incurred and depreciation is commenced once the building is complete and ready for use.

#### (iv). Impairment of assets

Assets that have an indefinite useful life are not subject to amortisation and are tested for impairment annually.

Assets that are subject to amortisation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying value may not be recoverable.

If such an indication exists and where the carrying value exceeds the estimated recoverable amount, the assets are written down to their recoverable amount.

## Notes to the Financial Statements for the year ended 30 June 2021

### 1. Summary of accounting policies (Cont.)

The recoverable amount of plant and equipment is the greater of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset.

For non cash generating assets of the Council such as roads, cycle paths and public buildings, fair value is represented by the depreciated optimised replacement cost. Impairment losses are recognised in the surplus or deficit.

#### (v). *Land under Roads*

The Council has elected not to value or recognise as an asset land under roads acquired prior to 1 July 2008 in accordance with the election available under *AASB 1051 Land under Roads*.

#### f) **Leases:**

##### *Council as a lessee*

The Council has elected to recognise payments for short-term leases and low value leases as expenses on a straight-line basis, instead of recognising a right-of-use asset and lease liability. Short-term leases are leases with a lease term of 12 months or less with no purchase option. Low value assets are assets with a fair value of \$10,000 or less when new and not subject to a sublease arrangement, comprising mainly of photocopiers.

##### *Recognition and measurement*

The Council assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

The Council recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets, except for short-term leases and leases of low-value assets.

The Council recognises right-of-use assets at the commencement date of the lease (the date the underlying asset is available for use). Right-of-use assets are initially measured at the amount of initial measurement of the lease liability, adjusted by any lease payments made at or before the commencement date and lease incentives, any initial direct costs incurred, and estimated costs of dismantling and removing the asset or restoring the site, if any.

Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets, as indicated in Note e(ii).

If ownership of the leased asset transfers to the Council at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

The right-of-use assets are subsequently measured at fair value which approximates costs except for those arising from leases that have significantly below-market terms and conditions principally to enable the Council to further its objectives and are also subject to impairment.

The right-of-use assets are subject to remeasurement principles consistent with the lease liability including indexation and market rent review that approximates fair value and only revalued where a trigger or event may indicate their carrying amount does not equal fair value.



## Notes to the Financial Statements for the year ended 30 June 2021

### 1. Summary of accounting policies (Cont.)

#### g) Lease Liabilities

At the commencement date of the lease where the Council is the lessee, the Council recognises lease liabilities measured at the present value of lease payments to be made over the lease term. Lease payments may include fixed payments (including in substance fixed payments) less any lease incentives receivable and payments of penalties for terminating the lease, if the lease term reflects the entity exercising the option to terminate.

The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, which is generally the case for the Council's leases, the weighted average incremental borrowing rate is used as the incremental borrowing rate.

After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (such as changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

#### h) Employee Benefits:

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave when it is probable that settlement will be required and they are capable of being measured reliably.

(i). *Employee benefits expected to be settled within 12 months*

Provisions in respect of employee benefits expected to be settled within 12 months are measured at their nominal values using the remuneration rate expected to apply at the time of settlement.

(ii). *Employee benefits not expected to be settled within 12 months*

Provisions made in respect of employee benefits which are not expected to be settled within 12 months are measured at the present value of the estimated future cash flows to be made by the Council in respect of services provided by the employees up to reporting date. In determining the present value of future cash outflows, the market yield as at the reporting date on national government bonds, which have terms to maturity approximating the terms of the related liability, are used.

(iii). *Defined contribution plans*

Contributions to defined contribution superannuation plans are expensed when employees have rendered service entitling them to the contributions. The Council contributes in respect of its employees to a defined contribution superannuation plan (Local Government Superannuation Scheme) established in respect of certain municipalities in South Australia and the Northern Territory.

## Notes to the Financial Statements for the year ended 30 June 2021

### 1. Summary of accounting policies (Cont.)

#### i) Provisions:

Provisions are recognised when the Council has a present obligation (legal or constructive) as a result of a past event, it is probable that the Council will be required to settle the obligation, and reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation. Where a provision is measured using the cash flows estimated to settle the present obligation, the carrying amount is the present value of those cash flows.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

#### j) Goods and services tax:

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST), except:

(i). where the amount of GST incurred is not recoverable from the taxation authority, it is recognised as part of the cost of acquisition of an asset or as part of an item of expense;

or

(ii). for receivables and payables which are recognised inclusive of GST, the net amount recoverable from, or payable to, the taxation authority is included as part of receivables or payables.

Cash flows are included in the Statement of Cash Flows on a gross basis. The GST component of cashflows arising from investing and financing activities, which is recoverable from or payable to the taxation authority, is classified as operating cash flows.

#### k) Tax Status:

West Arnhem Regional Council is tax exempt under Sec 50-25 of the *Income Tax Assessment Act 1997*, being a local governing body.

#### l) Budget Information:

Note 2(a) provides budget information of revenues and expenditure of each of the major activities of the Council. Budget figures represented are those approved by the Council at the beginning of the financial year.

#### m) Rounding of amounts:

The financial report is presented in Australian dollars and values are rounded to the nearest dollar unless otherwise specified.

## Notes to the Financial Statements for the year ended 30 June 2021

### 1. Summary of accounting policies (Cont.)

#### n) Key Sources of Estimation Uncertainty:

No accounting assumptions or estimates have been identified that have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next accounting period.

#### o) Impact of COVID 19 Pandemic Crisis

For most of the entities, the COVID-19 crisis which commenced in 2019-20 led to more variability and uncertainty underlying the preparation of the financial statements. As the Council engages in providing essential services to the communities in the West Arnhem region, the COVID 19 has impacted the Council in many ways as follows:

- Adapting to changes of the Council office operations due to quarantine measures imposed by government;
- Some programs, especially the ones related to community services such as Library operations and sports and recreation were suspended and/or postponed over a lockdown period in 2019-20, in line with Federal and Northern Territory directives;
- All of the communities under Council's care in 2019-20 have been closed for periods to all non-essential travel in response to concerns about the spread of coronavirus (COVID-19), some of the Council's essential services and infrastructure and road works were discontinued and deferred to another timeline;
- Given the social distancing regime and the inability for members to travel, all previously organised events have either been postponed, cancelled or conducted via video or teleconferencing;
- Rates for financial year 2021-22 reverted to a modest increase for all commercial operations within the West Arnhem region, in 2019-20 they were held at the same rate.
- Advocacy with Funding Bodies to increase support for communities and people in vulnerable positions;
- Availability of work from home arrangements in place for Council's personnel.
- Forward cash flows projections

The Council has not identified any write-offs, postponements or waivers, or expected credit or impairment losses due to COVID-19.

The Council is also fortunate that it has an excellent working relationship with the Australian and Northern Territory Government and its agencies, which meant greater consultation and collaboration allowing the Council to influence policy direction. This became critical as the Council navigates the response to COVID-19. There are many moving parts with parameters that change daily making decision-making more complex for all concerned but at the heart of what the Council do is what is best for its communities, its individuals, businesses, service providers and the environment.

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





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## Notes to the Financial Statements for the year ended 30 June 2021

### 1. Summary of accounting policies (Cont.)

#### p) Economic Dependence and Going Concern:

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

The Council has made an operational surplus before depreciation and capital grants of \$1,258,386 in the current year (2020: Surplus \$1,811,870) from continuing operations. After depreciation and capital grants, the Council recorded a deficit for the year of \$2,462,578 (2020: Deficit \$2,826,463) from continuing operations. In line with the current year results, the Council recorded positive operating cash flows in 2021, and net working capital of \$7,467,959 in 2021 (2020: \$11,018,607).

In the Council's opinion, this general purpose financial report has been prepared on a going concern basis in the expectation that such funding and support from the Australian and Northern Territory Governments will continue. The Council's future as a going concern is dependent upon grants and subject to compliance conditions attached to the grants received.

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

#### q) Comparatives

When required by Accounting Standards comparative amounts have been adjusted to conform with changes in presentation in the current year.

## West Arnhem Regional Council

### Notes to the Financial Statements for the year ended 30 June 2021

#### 2(a). Revenue, Expenses and Assets by Functions

- Revenues, expenses and assets have been attributed to the following functions/activities. Details of those functions/activities are provided at note 2(b).

Description	General Public Services		Public Order & Safety		Economic Affairs		Environmental Protection		Housing and Comm. Amenities	
	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
<b>OPERATING REVENUE</b>										
Rates and Annual Charges	2,020,559	2,029,914	-	-	-	-	2,012,233	2,012,525	1,711,158	1,700,700
User Charges and Fees	24,995	28,474	1,231	2,520	6,864	3,360	113,022	186,314	78,198	79,313
Interest Income	1,016	1,000	-	-	87,540	74,250	-	-	-	-
Grant Income - Operating Contributions	4,984,599	6,913,304	1,987,539	2,141,838	2,175,145	3,151,142	148,800	223,112	639,782	940,000
Other Revenue	321,814	229,146	541	-	2,060,166	2,324,204	3,030	(3,628)	2,307,497	2,258,286
Net Gain on Disposal of PP&E	147,756	337,639	-	-	-	-	-	-	118	118
Grant Income - Capital	-	1,067,882	-	20,000	840,268	2,504,731	-	681,675	-	1,132,855
<b>TOTAL OPERATING REVENUE</b>	<b>7,500,739</b>	<b>10,607,359</b>	<b>1,989,311</b>	<b>2,164,358</b>	<b>5,169,983</b>	<b>8,057,687</b>	<b>2,277,085</b>	<b>3,099,998</b>	<b>4,736,753</b>	<b>6,110,572</b>
<b>EXPENDITURE</b>										
Employee Costs	(6,331,144)	(6,706,121)	(1,101,705)	(1,199,938)	(2,090,563)	(2,193,017)	(845,795)	(879,567)	(1,938,082)	(1,843,966)
Materials and Contracts	(1,639,503)	(3,053,095)	(85,270)	(287,704)	(1,074,395)	(1,202,167)	(354,866)	(451,938)	(1,455,584)	(2,106,497)
Interest Charges	(31,987)	(5,196)	(5,371)	-	(46,008)	(6,148)	-	-	(65,180)	-
Net Loss on Disposal/Write Off of PP&E	-	-	-	-	-	-	-	-	-	-
Other Operating Expenses	(2,112,809)	(2,113,335)	(57,169)	(76,202)	(141,878)	(92,508)	(24,316)	(35,525)	(160,999)	(147,983)
<b>TOTAL EXPENDITURE</b>	<b>(10,115,443)</b>	<b>(11,877,747)</b>	<b>(1,249,515)</b>	<b>(1,563,844)</b>	<b>(3,352,844)</b>	<b>(3,493,840)</b>	<b>(1,224,977)</b>	<b>(1,367,030)</b>	<b>(3,619,845)</b>	<b>(4,098,446)</b>
<b>SURPLUS/(DEFICIT) BEFORE DEPRECIATION &amp; AMORTISATION</b>	<b>(2,614,704)</b>	<b>(1,270,387)</b>	<b>793,796</b>	<b>600,514</b>	<b>1,817,139</b>	<b>4,563,847</b>	<b>1,052,108</b>	<b>1,732,968</b>	<b>1,116,908</b>	<b>2,012,126</b>
Depreciation Expenses	(2,808,633)	-	-	-	(540,066)	-	-	-	(1,858,559)	-
<b>SURPLUS/(DEFICIT) FOR THE YEAR FOR CONTINUING OPERATIONS</b>	<b>(5,423,337)</b>	<b>(1,270,387)</b>	<b>739,796</b>	<b>600,514</b>	<b>1,277,073</b>	<b>4,563,847</b>	<b>1,052,108</b>	<b>1,732,968</b>	<b>(741,651)</b>	<b>2,012,126</b>
Gain on Revaluation of Assets	-	-	-	-	-	-	-	-	-	-
<b>NET SURPLUS / (DEFICIT):</b>	<b>(5,423,337)</b>	<b>(1,270,387)</b>	<b>739,796</b>	<b>600,514</b>	<b>1,277,073</b>	<b>4,563,847</b>	<b>1,052,108</b>	<b>1,732,968</b>	<b>(741,651)</b>	<b>2,012,126</b>
Carrying Value of Non-Current Assets	6,896,426		637,564		26,943,962		14,740,874		30,630,197	

## West Arnhem Regional Council

### Notes to the Financial Statements for the year ended 30 June 2021

#### 2(a). Revenue, Expenses and Assets by Functions (Cont.)

Description	Health Actual \$	Health Budget \$	Recreation, Culture and Religion Actual \$	Recreation, Culture and Religion Budget \$	Education Actual \$	Education Budget \$	Social Protection Actual \$	Social Protection Budget \$
<b>OPERATING REVENUE</b>								
Rates and Annual Charges	-	-	-	-	-	-	-	-
User Charges and Fees	-	-	24,815	46,017	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Grant Income - Operating	111,000	66,346	1,386,997	2,255,234	-	-	2,271,995	2,357,029
Contributions	-	-	-	-	-	-	-	-
Other Revenue	-	-	35,564	33,087	-	-	1,537,674	1,831,990
Net Gain on Disposal of PP&E	-	-	-	-	-	-	-	-
Grant Income - Capital	-	-	646,026	1,781,422	-	-	-	76,177
<b>TOTAL OPERATING REVENUE</b>	<b>111,000</b>	<b>66,346</b>	<b>2,093,402</b>	<b>4,115,760</b>	<b>-</b>	<b>-</b>	<b>3,809,669</b>	<b>4,265,196</b>
<b>EXPENDITURE</b>								
Employee Costs	-	-	(1,854,227)	(1,946,348)	-	-	(1,929,326)	(2,258,924)
Materials and Contracts	(3,909)	(9,066)	(655,506)	(1,168,289)	-	-	(463,154)	(484,354)
Interest Charges	-	-	-	(12)	-	-	(9,583)	(1,200)
Net Loss on Disposal/Write Off of PP&E	-	-	-	-	-	-	-	-
Other Operating Expenses	(5,121)	(43,840)	(164,189)	(238,286)	-	-	(295,623)	(331,503)
<b>TOTAL EXPENDITURE</b>	<b>(9,030)</b>	<b>(52,906)</b>	<b>(2,673,922)</b>	<b>(3,352,935)</b>	<b>-</b>	<b>-</b>	<b>(2,697,686)</b>	<b>(3,075,981)</b>
<b>SURPLUS/(DEFICIT) BEFORE DEPRECIATION &amp; AMORTISATION</b>	<b>101,970</b>	<b>13,440</b>	<b>(580,520)</b>	<b>762,826</b>	<b>-</b>	<b>-</b>	<b>1,111,983</b>	<b>1,189,216</b>
Depreciation Expenses	-	-	-	-	-	-	-	-
<b>SURPLUS/(DEFICIT) FOR THE YEAR FOR CONTINUING OPERATIONS</b>	<b>101,970</b>	<b>13,440</b>	<b>(580,520)</b>	<b>762,826</b>	<b>-</b>	<b>-</b>	<b>1,111,983</b>	<b>1,189,216</b>
Gain on Revaluation of Assets	-	-	-	-	-	-	-	-
<b>NET SURPLUS / (DEFICIT):</b>	<b>101,970</b>	<b>13,440</b>	<b>(580,520)</b>	<b>762,826</b>	<b>-</b>	<b>-</b>	<b>1,111,983</b>	<b>1,189,216</b>
Carrying Value of Non-Current Assets	-	-	9,332,154	-	-	-	681,803	-



## West Arnhem Regional Council

### Notes to the Financial Statements for the year ended 30 June 2021

#### 2(a). Revenue, Expenses and Assets by Functions (Cont.)

Description	Actual \$	Budget \$	TOTAL
<b>OPERATING REVENUE</b>			
Rates and Annual Charges	5,743,950	5,742,439	
User Charges and Fees	249,125	345,998	
Interest Income	88,556	75,250	
Grant Income - Operating	13,705,857	18,048,005	
Contributions	-	-	
Other Revenue	6,266,286	6,673,085	
Net Gain on Disposal of PP&E	147,874	337,757	
Grant Income - Capital	1,486,294	7,264,742	
<b>TOTAL OPERATING REVENUE</b>	<b>27,687,942</b>	<b>38,487,276</b>	
<b>EXPENDITURE</b>			
Employee Costs	(16,090,842)	(17,027,881)	
Materials and Contracts	(5,732,187)	(8,763,110)	
Interest Charges	(158,129)	(12,556)	
Net Loss on Disposal/Write Off of PP&E	-	-	
Other Operating Expenses	(2,962,104)	(3,079,182)	
<b>TOTAL EXPENDITURE</b>	<b>(24,943,262)</b>	<b>(28,882,730)</b>	
<b>SURPLUS/(DEFICIT) BEFORE DEPRECIATION &amp; AMORTISATION</b>	<b>2,744,680</b>	<b>9,604,546</b>	
Depreciation Expenses	(5,207,258)	-	
<b>SURPLUS/(DEFICIT) FOR THE YEAR FOR CONTINUING OPERATIONS</b>	<b>(2,462,578)</b>	<b>9,604,546</b>	
Gain on Revaluation of Assets	-	-	
<b>NET SURPLUS / (DEFICIT):</b>	<b>(2,462,578)</b>	<b>9,604,546</b>	
Carrying Value of Non-Current Assets		<b>89,862,980</b>	

## Notes to the Financial Statements for the year ended 30 June 2021

### 2(b). Components of Functions

The activities relating to the Council functions reported on in Note 2(a) are as follows:

#### **GENERAL PUBLIC SERVICES**

##### Executive and Legislative Functions

Administration, operation and support of executive and legislative functions and all elements associated with Corporate governance.

##### Financial and Fiscal Affairs

Administration of Council's finances and compliance with legislative provisions of *Local Government (Accounting) Regulations*.

##### General Public Services - including General Admin Corporate Services/Community Services/Works & Infrastructure, Other and Office Personnel Maintenance

Administration, support, regulation, research and operation of general public services including insurance.

#### **PUBLIC ORDER & SAFETY**

##### Public Order & Safety

Control of animals such as dog registration, pounds and the control of stray animals.

#### **HEALTH**

##### Public Health Services

Preventative health programs which have the aim of preventing disease including mosquito control. Conduct health inspections of food premises.

#### **SOCIAL PROTECTION**

##### Childcare Services

Operation of the Jabiru Childcare Centre and Warruwi Jet Crèches, Outside School Hours Care.

##### Other Welfare Services NEC including:

Community Aged Care, Community Capacity Projects, Community Youth Camp, Emergency Relief, Family Safety Program, Endangered Language Programs, Volatile Substance Abuse.

#### **ENVIRONMENTAL PROTECTION**

##### Recycling

Monitoring, reduction, collection, treatment and disposal of all types of solid waste intended for recycling.

##### Solid Waste Management

Collection, disposal and management of waste products including household garbage, trade and industrial waste.

##### Environmental Protection NEC

Protection against and reduction of environmental damage by erosion, pollution, weed and vegetation growth including special rubbish clean-ups and anti-litter enforcement.

## Notes to the Financial Statements for the year ended 30 June 2021

### 2(b). Components of Functions (Cont.)

#### Waste Water Management

Sewerage collection, sewerage treatment and disposal of sewerage. Maintenance of equipment and collection of charges for service.

### **RECREATION, CULTURE & RELIGION**

#### Community Halls and Recreation Centres

Operation and maintenance of community halls and recreation centres for general community and cultural activities.

#### Swimming Pools

Operation and maintenance of the swimming pools and gymnasium.

#### Sport & Recreation Activities

To facilitate and encourage the development of sport and recreational activities in the region.

#### Parks, Gardens & Paths

Administration and maintenance of recreational parks which are green open spaces provided primarily for recreation purposes and playgrounds.

#### Library

Operation of council's library including lending and reference services, provision of books, library archives and support for library research.

#### Community Celebrations

Activities relating to national, regional and local celebrations including Australia Day, Anzac Day, etc.

#### Other Performing Arts

The presentation of artistic performances including funding for the administration, support, provision and operation of festivals which provide a range of predominantly artistic performances.

#### Sports Grounds

Management of purpose built sport grounds that would normally involve turf management including maintenance of facilities attached to the sport ground.

#### Cultural or Arts Services NEC - including Endangered Languages and Song Project

The support, Provision, Operation, etc, of arts or culture related activities that cannot be assigned elsewhere.

### **ECONOMIC AFFAIRS**

#### Public Relations, Tourism and Area Promotion -

Facilitation and encouragement of activities which will promote tourism in Jabiru. Includes council promotion to attract development.

### **HOUSING & COMMUNITY AMENITIES**

#### Community Maintenance and Capital Upgrades

Maintain the housing provided for the indigenous residents, government employees and other tenants of the Council.



## Notes to the Financial Statements for the year ended 30 June 2021

### 2(b). Components of Functions (Cont.)

#### Community Development & Planning

Administering zoning laws, town planning regulations on land use and planning regarding culture and recreation facilities.

#### Water Supply

Maintain the water supply services provided in Jabiru by the Council. Monitor the treatment and supply of town water. Maintain town bores.

#### Public Housing

Under agency agreements with Department of Environment Energy (DoEE) provide administrative support, undertake inspections, arrange repairs and maintenance, etc. of housing accommodation.

#### Cemetery, Street Lighting & Amenities

Administration, regulation, installation, operation and maintenance of street lights.

#### Housing and Community Amenities NEC

Including Sanitation & Garbage, Stormwater, Sewerage anti-litter and Weed Control.

### **EDUCATION**

#### Education NEC

Provision of youth welfare services which are developmental in nature including:

Youth Employment Services

Youth Advisory Committee

### **TRANSPORT & COMMUNICATION (included under ECONOMIC AFFAIRS)**

#### Road Maintenance - Roads

Servicing and operation of the road system, road pavement and footway/cycle paths, shoulder maintenance.

## Notes to the Financial Statements for the year ended 30 June 2021

	<b>2021</b>	<b>2020</b>
	\$	\$
<b>3. OPERATING REVENUES</b>		
<b>(a) Rates and Annual Charges</b>		
<u>Ordinary Rates</u>		
General	2,020,559	1,996,331
<u>Annual Charges</u>		
Water Charges	1,711,158	1,614,087
Waste Charges	1,296,184	895,495
Sewerage Charges	716,049	716,049
<b>Total Rates and Annual Charges</b>	<b>5,743,950</b>	<b>5,221,962</b>
<b>(b) User Charges and Fees</b>		
User Charge Fee Income	51,557	73,369
Equipment Hire Income	79,089	96,008
Property Lease Rental Fee Income	22,577	22,979
Landfill Income	94,972	71,493
Other	930	-
<b>Total User Charges and Fees</b>	<b>249,125</b>	<b>263,849</b>
<b>(c) Interest</b>		
Interest on Investments	88,556	236,527
<b>Total Interests</b>	<b>88,556</b>	<b>236,527</b>
<b>(d) Other Operating Revenues</b>		
Contract Fees	3,262,466	3,050,969
Service Fee Income	1,401,594	1,061,225
Sales Income	539,572	415,338
FAO Childcare Benefit	263,759	273,981
Reimbursements	368,965	136,920
Fuel Tax Credits	50,135	57,552
Other Revenue	379,795	310,684
<b>Total Other Operating Revenues</b>	<b>6,266,286</b>	<b>5,306,669</b>

## Notes to the Financial Statements for the year ended 30 June 2021

	2021 \$	2020 \$
<b>3. OPERATING REVENUES (Cont.)</b>		
<b>(e) Grants provided for operating purposes</b>		
<u>Commonwealth Operational Funding</u>		
Night Patrol	1,052,086	936,008
Local Roads & Community Infrastructure Program	757,086	-
NT Jobs Package - Aged Care	663,120	494,589
Safety and Wellbeing - Sport and Recreation	515,000	515,000
Night Patrol Covid-19 Booster Program	475,000	-
Minjilang Crèche	444,440	445,545
Warruwi Crèche	381,469	382,539
Children and Schooling - Youth, Sport and Rec. Project	300,000	300,000
Commonwealth Home Support Program - E-Tools	208,140	247,795
Jabiru Beautification Project	140,691	-
Outside School Hours Care (OSHC) – Warruwi	95,756	95,756
Remote Indigenous Broadcasting Service	35,000	35,000
Aged Care Transitional Support	32,500	-
COVID-19 Commonwealth Home Support Program	28,488	-
COVID Safe Australia Day LED Screen	20,000	-
Aged Care Workforce Retention	8,160	-
Bininj Gunwok Language Project	-	253,025
<b>Total Commonwealth Operational Funding</b>	<b>5,156,936</b>	<b>3,705,257</b>
<u>NT Operational Funding</u>		
NT Operational Funding	3,696,266	3,696,266
General Purpose Financial Assistance Grant	596,971	1,319,002
Local Roads Financial Assistance Grant	582,150	1,259,133
Beautification & Place Making Initiatives - Jabiru	1,000,000	-
Indigenous Jobs Development Funding	835,909	760,000
Local Authorities Community Projects	626,500	630,170
Women's Safe House - Gunbalanya	440,452	440,452
NT Remote Sports Program	215,067	216,420
WaRM – Waste and Resource Management	148,800	-
Library Service - Jabiru	127,203	127,972
Domestic Family & Sexual Violence Programs	97,197	-
COVID-19 Domestic & Family Response Tranche 1	55,000	-
Commercial Rate Replenishment Funding	46,680	-



## Notes to the Financial Statements for the year ended 30 June 2021

	2021 \$	2020 \$
<b>3. OPERATING REVENUES (Cont.)</b>		
<b>(e) Grants provided for operating purposes (Cont.)</b>		
<u>NT Operational Funding (Cont.)</u>		
Maningrida Youth Strategy	30,000	-
Operate Long Day Care Centre - Jabiru	23,386	27,507
Suicide Prevention Workshops	8,840	-
Strong Women for Healthy Country Network Forum	6,500	-
Remote Sports Voucher Program	5,000	20,000
Special Community Assistance & Local Employment Grant	-	349,500
Domestic Family and Sexual Violence Programs	-	16,027
Worker and Wellbeing Fund	-	9,066
Boundless Possible Instagram Campaign	-	6,000
<b>Total NT Operational Funding</b>	<b>8,541,921</b>	<b>8,877,515</b>
<u>Other Operational Funding</u>		
Australia Day Grant - Australia Day Council NT	3,000	3,000
Australia Day Branding Grant	1,000	-
Territory Day Community Grant	3,000	-
<b>Total Other Operational Funding</b>	<b>7,000</b>	<b>3,000</b>
<b>TOTAL OPERATIONAL GRANTS</b>	<b>13,705,857</b>	<b>12,585,772</b>
<b>(f) Capital Grants &amp; Contributions</b>		
<u>Commonwealth Capital Funding</u>		
Roads To Recovery	540,268	540,268
Upgrade Minjilang Basketball Court	146,026	-
ABA Funding - Warruwi Children's Playground	-	106,000
ABA Funding - Gunbalanya Youth Space Upgrade	-	25,000
<b>Total Commonwealth Capital Funding</b>	<b>686,294</b>	<b>671,268</b>

## Notes to the Financial Statements for the year ended 30 June 2021

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>3. OPERATING REVENUES (Cont.)</b>		
<b>(f) Capital Grants &amp; Contributions (Cont.)</b>		
<u>NT Capital Funding</u>		
Oval Upgrade - Maningrida	500,000	-
Airport Drainage Construction - Warruwi	300,000	-
<b>Total NT Capital Funding</b>	<b>800,000</b>	<b>-</b>
<b>TOTAL CAPITAL GRANTS &amp; CONTRIBUTIONS</b>	<b>1,486,294</b>	<b>671,268</b>
<b>4. OPERATING EXPENSES</b>		
<b>(a) Employee Costs</b>		
Wages and Salaries	10,885,473	10,025,750
Employee Leave Benefits	1,972,811	2,032,306
Superannuation	1,569,104	1,434,076
Locality & Other Allowances	636,137	671,560
Staff Housing / Relocation	420,474	315,077
Worker's Compensation	369,764	273,359
Fringe Benefits Tax	19,753	43,655
Staff Hire	217,326	18,697
<b>Total Employee Costs</b>	<b>16,090,842</b>	<b>14,814,480</b>
<b>(b) Materials and Contracts</b>		
Contractor expenses	1,515,776	1,165,961
Materials Expenditure	2,141,644	1,465,741
Electricity	526,614	520,323
Fuel & Oil Motor Vehicles	373,092	384,621
IT Help Desk & Software Licenses	336,758	319,898
Water & Sewerage	236,389	248,651
Freight	250,997	199,154
Internet & Network Communication	156,339	178,182
Telephone Communication Expenses	59,451	112,499
Operating Lease Expenses	24,022	34,315
Plant & Equipment hire	65,317	12,769
Other – Section 19 Leases	45,788	21,586
<b>Total Materials and Contracts</b>	<b>5,732,187</b>	<b>4,663,700</b>

## Notes to the Financial Statements for the year ended 30 June 2021

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>4. OPERATING EXPENSES (Cont.)</b>		
<b>(c) Interest Charges</b>		
Interest Expenses – Section 19 Leases	145,697	147,388
Bank Fees	12,432	10,995
<b>Total Interest Charges</b>	<b>158,129</b>	<b>158,383</b>
<b>(d) Other Operating Expenses</b>		
Insurance	679,435	656,005
Travel & Accommodation	583,953	306,682
Consultants & Legal Expenses	696,189	378,562
Councillor Allowance Exp.	226,326	246,537
Repayment Prior Year Funding	52,560	159,260
Vehicle Registration Expense	107,672	100,915
Council Chairman's Allowance	94,888	98,004
Training & Seminars	312,813	72,446
Bad Debt Write-Offs	(21,257)	19,281
Other	229,525	167,349
<b>Total Other Operating Expenses</b>	<b>2,962,104</b>	<b>2,205,041</b>
<b>(e) Depreciation and Impairment</b>		
Buildings	1,698,372	1,837,560
Infrastructure	1,510,181	1,466,582
Plant and Machinery	908,768	847,256
Roads	540,066	595,811
Motor Vehicles	362,227	358,782
Leasehold Land	160,187	160,186
Furniture and Fittings	27,457	43,424
<b>Total Depreciation and Impairment</b>	<b>5,207,258</b>	<b>5,309,601</b>



## Notes to the Financial Statements for the year ended 30 June 2021

	<b>2021</b>	<b>2020</b>
	\$	\$
<b>5. CASH AND CASH EQUIVALENTS</b>		
<b>(a) Cash at Bank and on Hand</b>		
Current Operating Accounts & Cash on Hand	2,236,398	1,071,315
<b>Total Cash at Bank and on Hand</b>	<b>2,236,398</b>	<b>1,071,315</b>
Total Cash at Bank and on Hand consists of:		
Current Cash	2,236,398	1,071,315
<b>Total Cash at Bank and on Hand</b>	<b>2,236,398</b>	<b>1,071,315</b>
<b>(b) Investments and Term Deposits</b>		
Short Term Deposits	11,103,139	13,092,855
Credit Union Shares	4	4
<b>Total Investments and Term Deposits</b>	<b>11,103,143</b>	<b>13,092,859</b>

### RESTRICTED CASH SUMMARY

Purpose:

#### External Restrictions

Externally Restricted included in liabilities:

DAWE rent held in trust	26,936	26,728
Bonds	121,370	103,044
<b>Subtotal</b>	<b>148,306</b>	<b>129,772</b>

Externally Restricted Included in Revenue in the Current or Past Years:

Local Authorities Community Projects	1,331,126	1,754,961
Local Roads & Community Infrastructure Program	694,054	-
Beautification & Place-making Initiatives - Jabiru	428,373	-
Night Patrol Covid-19 Booster Program	372,272	-
Airport Road Drainage Construction - Warruwi	300,000	-
Oval Upgrade – Maningrida	298,782	325,638
Safety and Wellbeing - Sport and Recreation	186,654	7,426
WaRM – Waste & Resource Management	148,800	-

## Notes to the Financial Statements for the year ended 30 June 2021

	2021 \$	2020 \$
<b>5. CASH AND CASH EQUIVALENTS (Cont.)</b>		
<b>RESTRICTED CASH SUMMARY (Cont.)</b>		
<u>Externally Restricted Included in Revenue in the Current or Past Years: (cont.)</u>		
Children and Schooling - Youth, Sport and Rec. Project	133,775	22,666
NT Remote Sports Program	131,804	36,048
Domestic Family and Sexual Violence Programs	102,292	16,027
Remote Indigenous Broadcasting Service	79,981	57,278
Women's Safe House - Gunbalanya	79,351	-
NT Jobs Package – Aged Care	59,423	-
COVID-19 Domestic & Family Response Tranche 1	55,000	-
Aged Care Transitional Support	32,500	-
Maningrida Youth Strategy	30,000	-
Outside School Hours Care (OSHC) - Warruwi	23,707	11,878
Upgrade Minjilang Basketball Court	15,411	-
Women's Safe House - Upgrades	8,605	45,078
Furniture & Garden Beautification - Womens Safe House	7,868	16,000
Worker and Wellbeing Fund	7,350	9,066
Suicide Prevention Workshops	3,949	-
Territory Day Community Grant	2,727	-
Strong Women for Healthy Country Network Forum	2,406	-
Aged Care Workforce Retention	1,440	-
Boundless Possible Instagram Campaign	400	6,000
COVID Safe Australia Day LED Screen	301	-
Special Community Assistance & Local Employment Grant	-	293,391
Night Patrol	-	88,221
Roads to Recovery	-	79,973
ABA Funding - Warruwi Children's Playground	-	70,102
Community and Home Support Program	-	39,367
Seal Parking Area in front of Landfill Sorting Bays	-	22,342
Warruwi and Minjilang Crèche	-	4,099
<b>Subtotal</b>	<b>4,538,351</b>	<b>2,905,561</b>
<b>Total External Restrictions</b>	<b>4,686,657</b>	<b>3,035,333</b>

## Notes to the Financial Statements for the year ended 30 June 2021

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>5. CASH AND CASH EQUIVALENTS (Cont.)</b>		
<b>RESTRICTED CASH SUMMARY (Cont.)</b>		
<b><u>Internal Restrictions</u></b>		
General Purpose Financial Assistance G.- early release	626,280	667,884
Local Roads Financial Assistance Grant - early release	624,976	648,483
Children & Schooling –Youth Sport & Rec - early release	257,500	-
Cash Backed Capital Reserve	2,465,034	1,315,824
<b>Total Internal Restrictions</b>	<b>3,973,790</b>	<b>2,632,191</b>
<b>Total Unrestricted</b>	<b>4,679,090</b>	<b>8,496,646</b>
<b>TOTAL CASH AND CASH EQUIVALENT AVAILABLE</b>	<b>13,339,537</b>	<b>14,164,170</b>
<b>6. TRADE AND OTHER RECEIVABLES</b>		
<b>CURRENT</b>		
Rates and Annual Charges	436,805	379,413
GST and Fuel Tax Credit Receivable	97,402	19,252
Other	520,905	664,512
<b>Subtotal</b>	<b>1,055,112</b>	<b>1,063,177</b>
Less: Allowance for Doubtful Debts	(25,891)	(48,341)
<b>Total Trade and Other Receivables</b>	<b>1,029,221</b>	<b>1,014,836</b>
<i>Total Trade and Other Receivables Consist of:</i>		
Current Trade and Other Receivables	1,029,221	1,014,836
<b>Total Trade and Other Receivables</b>	<b>1,029,221</b>	<b>1,014,836</b>
<b>(a) Ageing of Trade Receivables:</b>		
Trade receivables are non-interest bearing and are generally on 30 day terms. The ageing of trade receivables is detailed below:		
Not past due	535,095	916,829
Past due 31 - 60 days	226,017	25,790
Past due 61 - 90 days	59,358	813
Past due 91+ days	234,642	119,745
<b>Total</b>	<b>1,055,112</b>	<b>1,063,177</b>

## Notes to the Financial Statements for the year ended 30 June 2021

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>6. TRADE AND OTHER RECEIVABLES (Cont.)</b>		
<b>CURRENT (Cont.)</b>		
<b>(b) Past due but not impaired receivables</b>		
As at 30 June 2021, current receivables of the company with a nominal value of \$494,126 (2020 \$98,007) were past due but not impaired. These relate to a number of customers for whom there is no history of default.		
The ageing of these receivable is as follows:		
Past due 31 - 60 days	226,017	25,790
Past due 61 - 90 days	59,358	813
Past due 91+ days	208,751	71,404
<b>Total</b>	<b>494,126</b>	<b>98,007</b>
<b>(c) Impaired receivables:</b>		
As at 30 June 2021, receivables with a nominal value of \$25,891 (2020 \$48,341) were impaired.		
The ageing of these receivables is as follows:		
Not past due	-	-
Past due 31 - 60 days	-	-
Past due 61 - 90 days	-	-
Past due 91+ days	25,891	48,341
<b>Total</b>	<b>25,891</b>	<b>48,341</b>
<b>(d) Reconciliation of Impaired Receivables</b>		
Movement in Allowance for Doubtful Debts is as follows:		
Opening Balance	48,341	69,353
Add: Doubtful expenses during the year	25,891	19,281
Less: Amounts written-off during the year from previously impaired accounts	(1,193)	(40,293)
Impairment losses reversed	(47,148)	-
<b>Closing balance</b>	<b>25,891</b>	<b>48,341</b>



## Notes to the Financial Statements for the year ended 30 June 2021

	2021 \$	2020 \$
<b>7. OTHER ASSETS</b>		
<b>CURRENT</b>		
<b>(a) Inventories</b>		
Fuel Stock	49,913	27,813
General Stock	65,694	40,043
<b>Total Inventories</b>	<b>115,607</b>	<b>67,856</b>
<b>(b) Other</b>		
Accrued Revenue	275,337	161,805
Prepayments	19,836	47,985
Bonds	14,040	9,375
<b>Total Other</b>	<b>309,213</b>	<b>219,165</b>
<b>Total Other Assets</b>	<b>424,820</b>	<b>287,021</b>
<b>8. PROPERTY PLANT AND EQUIPMENT</b>		
<b>NON CURRENT</b>		
<u>Gross carrying amount and accumulated depreciation</u>		
<b>Land</b>		
Fair Value	688,500	688,500
<b>Written Down Value - Land</b>	<b>688,500</b>	<b>688,500</b>
<b>Right of Use Assets - s19 Leases</b>		
Fair Value	5,193,323	5,193,323
Accumulated Depreciation	(600,753)	(440,566)
<b>Written Down Value - Right of Use Assets - s19 Leases</b>	<b>4,592,570</b>	<b>4,752,757</b>
<b>Buildings</b>		
Fair Value	31,291,855	30,183,230
Accumulated Depreciation	(10,892,471)	(9,196,605)
<b>Written Down Value - Buildings</b>	<b>20,399,384</b>	<b>20,986,625</b>

## Notes to the Financial Statements for the year ended 30 June 2021

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>8. PROPERTY PLANT AND EQUIPMENT (Cont.)</b>		
<b>NON CURRENT (Cont.)</b>		
<u>Gross carrying amount and accumulated dep. (Cont.)</u>		
<b>Infrastructure</b>		
Fair Value	47,987,691	47,726,150
Accumulated Depreciation	(8,606,287)	(7,096,106)
<b>Written Down Value - Infrastructure</b>	<b>39,381,404</b>	<b>40,630,044</b>
<b>Roads</b>		
Fair Value	28,940,830	28,287,543
Accumulated Depreciation	(8,831,878)	(8,291,812)
<b>Written Down Value - Roads</b>	<b>20,108,952</b>	<b>19,995,731</b>
<b>Plant and Machinery</b>		
Cost	8,925,117	8,618,431
Accumulated Depreciation	(5,016,620)	(4,549,133)
<b>Written Down Value - Plant and Machinery</b>	<b>3,908,497</b>	<b>4,069,298</b>
<b>Motor Vehicles</b>		
Cost	3,040,470	2,704,403
Accumulated Depreciation	(2,275,946)	(2,041,987)
<b>Written Down Value - Motor Vehicles</b>	<b>764,524</b>	<b>662,416</b>
<b>Furniture and Fittings</b>		
Cost	451,687	446,188
Accumulated Depreciation	(432,538)	(405,081)
<b>Written Down Value - Furniture and Fittings</b>	<b>19,149</b>	<b>41,107</b>
<b>Total Written Down Value</b>	<b>89,862,980</b>	<b>91,826,478</b>

## Notes to the Financial Statements for the year ended 30 June 2021

	2021 \$	2020 \$
<b>8. PROPERTY PLANT AND EQUIPMENT (Cont.)</b>		
<b>NON CURRENT (Cont.)</b>		
<b>Work in Progress</b>		
Buildings	1,153,936	274,403
Infrastructure	1,888,441	214,512
Plant and Machinery	300,851	11,846
Motor Vehicles	47,072	-
Furniture and Fittings	65,764	-
<b>Total Work in Progress</b>	<b>3,456,064</b>	<b>500,761</b>
 <b>(a) Total Property, Plant and Equipment</b>	<b>93,319,044</b>	<b>92,327,239</b>
 <b>GAIN / LOSS ON DISPOSAL/WRITE OFF OF ASSETS</b>		
Proceeds from Sale of Assets	209,328	101,517
Less: Carrying Value of Assets Disposal/Written Off	(61,454)	(65,606)
<b>(b) Net Gain/(Loss) on Disposal/Write Off of Assets</b>	<b>147,874</b>	<b>35,911</b>

## West Arnhem Regional Council

### Notes to the Financial Statements for the year ended 30 June 2021

#### 8. PROPERTY PLANT AND EQUIPMENT (Cont.)

Movements in carrying amounts

BY ASSET TYPE	OPENING BALANCE			CARRYING AMOUNT MOVEMENTS DURING YEAR				CLOSING BALANCE		
	COST / FAIR VALUE 2020 \$	ACCUM. DEPRECIATION 2020 \$	CARRYING AMOUNT 2020 \$	Additions \$	Disposals Cost \$	Acc. Dep. \$	Depreciation \$	COST / FAIR VALUE 2021 \$	ACCUM. DEPRECIATION 2021 \$	CARRYING AMOUNT 2021 \$
Land	688,500	-	688,500	-	-	-	-	688,500	-	688,500
Right of Use Assets	5,193,323	(440,566)	4,752,757	-	-	-	(160,187)	5,193,323	(600,753)	4,592,570
Buildings	30,183,230	(9,196,605)	20,986,625	1,111,131	(2,506)	2,506	(1,698,372)	31,291,855	(10,892,471)	20,399,384
Infrastructure	47,726,150	(7,096,106)	40,630,044	261,541	-	-	(1,510,181)	47,987,691	(8,606,287)	39,381,404
Roads	28,287,543	(8,291,812)	19,995,731	653,287	-	-	(540,066)	28,940,830	(8,831,878)	20,108,952
Plant & Machinery	8,618,431	(4,549,133)	4,069,298	747,967	(441,281)	441,281	(908,768)	8,925,117	(5,016,620)	3,908,497
Motor Vehicles	2,704,403	(2,041,987)	662,416	525,789	(189,722)	128,268	(362,227)	3,040,470	(2,275,946)	764,524
Furniture & Fittings	446,188	(405,081)	41,107	5,499	-	-	(27,457)	451,687	(432,538)	19,149
Intangibles	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT</b>	<b>123,847,768</b>	<b>(32,021,290)</b>	<b>91,826,478</b>	<b>3,305,214</b>	<b>(633,509)</b>	<b>572,055</b>	<b>(5,207,258)</b>	<b>126,519,473</b>	<b>(36,656,493)</b>	<b>89,862,980</b>



## West Arnhem Regional Council

### Notes to the Financial Statements for the year ended 30 June 2021

#### 8. PROPERTY PLANT AND EQUIPMENT (Cont.)

Movements in carrying amounts

BY ASSET TYPE	OPENING BALANCE			CARRYING AMOUNT MOVEMENTS DURING YEAR							CLOSING BALANCE		
	COST / FAIR VALUE 2019 \$	ACCUM. DEPRECIATION 2019 \$	CARRYING AMOUNT 2019 \$	Additions \$	Disposals		Depreciation \$	Transfers at Cost \$	Transfers Acc. Dep. \$	COST / FAIR VALUE 2020 \$	ACCUM. DEPRECIATION 2020 \$	CARRYING AMOUNT 2020 \$	
					Cost \$	Acc. Dep. \$							
Land	688,500	-	688,500	-	-	-	-	-	-	688,500	-	688,500	
Right of Use Assets	-	-	-	-	-	(160,186)	5,193,323	(280,380)	-	5,193,323	(440,566)	4,752,757	
Buildings	29,650,529	(7,395,193)	22,255,336	568,850	(36,149)	(1,837,560)	-	-	-	30,183,230	(9,196,605)	20,986,625	
Infrastructure	46,843,167	(5,645,209)	41,197,958	921,925	(38,942)	(1,466,582)	-	-	-	47,726,150	(7,096,106)	40,630,044	
Roads	27,808,068	(7,696,001)	20,112,067	479,475	-	(595,811)	-	-	-	28,287,543	(8,291,812)	19,995,731	
Plant & Machinery	8,054,869	(3,913,960)	4,140,909	808,374	(244,812)	(847,256)	-	-	-	8,618,431	(4,549,133)	4,069,298	
Motor Vehicles	2,842,641	(1,909,471)	933,170	97,647	(235,885)	(358,782)	-	-	-	2,704,403	(2,041,987)	662,416	
Furniture & Fittings	446,188	(361,657)	84,531	-	-	(43,424)	-	-	-	446,188	(405,081)	41,107	
Intangibles	-	-	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT</b>	<b>116,333,962</b>	<b>(26,921,491)</b>	<b>89,412,471</b>	<b>2,876,271</b>	<b>(555,788)</b>	<b>(5,309,601)</b>	<b>5,193,323</b>	<b>(280,380)</b>	<b>123,847,768</b>	<b>(32,021,290)</b>	<b>91,826,478</b>		

## Notes to the Financial Statements for the year ended 30 June 2021

	<b>2021</b>	<b>2020</b>
	\$	\$
<b>9. TRADE AND OTHER PAYABLES, PROVISIONS AND OTHER LIABILITIES</b>		
<b>(a) Trade and Other Payables</b>		
Goods and services	1,025,188	691,443
Capital items	778,802	62,294
Employee Related	491,652	464,368
<b>Total Trade and Other Payables</b>	<b>2,295,642</b>	<b>1,218,105</b>
<b>(b) Provisions</b>		
Annual Leave - current	1,366,801	1,440,103
Long Service Leave - current	614,336	586,444
Long Service Leave - non current	368,948	399,331
Other - current	194,672	172,185
<b>Total Provisions</b>	<b>2,544,757</b>	<b>2,598,063</b>
<i>Total Provisions Consist of:</i>		
<b>Opening Balance</b>	<b>2,598,063</b>	<b>2,273,621</b>
additional provisions raised & amounts used in year	(53,306)	324,442
<b>Closing Balance - Total Provisions</b>	<b>2,544,757</b>	<b>2,598,063</b>
(b.1) Closing Current Provisions	2,175,809	2,198,732
(b.2) Closing Non - Current Provisions	368,948	399,331
<b>Closing Balance - Total Provisions</b>	<b>2,544,757</b>	<b>2,598,063</b>

Provision for employee benefits represents amounts accrued for annual leave and long service leave.

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

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

In calculating the present value of future cash flows in respect of LSL, the probability of LSL being taken is based upon historical data. Measurement and recognition criteria are discussed in Note 1(h).

## Notes to the Financial Statements for the year ended 30 June 2021

	2021	2020
	\$	\$
<b>9. TRADE AND OTHER PAYABLES, PROVISIONS AND OTHER LIABILITIES (Cont.)</b>		
<b>(c) Lease Liabilities - Current</b>		
Section 19 Leases	65,883	60,956
<b>Total Lease Liabilities - Current</b>	<b>65,883</b>	<b>60,956</b>
<b>(d) Lease Liabilities – Non Current</b>		
Section 19 Leases	4,729,729	4,795,611
<b>Total Lease Liabilities – Non Current</b>	<b>4,729,729</b>	<b>4,795,611</b>
The accounting policies for leases are disclosed in Note 1 (e), (f), and (g). Lease-related items are separately disclosed in Note 4(c), and Note 8.		
<b>(e) Other Liabilities</b>		
Accrued Expense	535,372	167,439
Grants received in advance	1,508,756	526,043
Bonds Held	148,306	129,772
Contract Retention	569,846	88,616
Other	26,009	57,761
<b>Total Other Liabilities - Current</b>	<b>2,788,289</b>	<b>969,631</b>

## 10. STATEMENT OF CASH FLOWS

### (a) Reconciliation of cash

For the purposes of the statement of cash flows, cash includes cash on hand and in banks and short term deposits, net of outstanding bank overdrafts. Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:

Cash at Bank and on Hand	<b>Note 5(a)</b>	2,236,398	1,071,315
Short Term Deposits	<b>Note 5(b)</b>	11,103,139	13,092,855
<b>Balance per Statement of Cash Flows</b>		<b>13,339,537</b>	<b>14,164,170</b>

## Notes to the Financial Statements for the year ended 30 June 2021

	2021 \$	2020 \$
<b>10. STATEMENT OF CASH FLOWS (Cont.)</b>		
<b>(b) Reconciliation of Deficit from Operations to Cash provided by Operating Activities</b>		
Deficit from operations	(2,462,578)	(2,826,463)
<i>Add:</i>		
Depreciation & amortisation	5,207,258	5,309,601
Decrease in Other Assets	-	88,832
Increase in Trade and other payables	1,077,537	254,718
Increase in Trade and other payables – capital items	(716,508)	-
Increase in Other Liabilities	1,818,658	351,893
Increase in Provisions	-	324,442
<i>Less:</i>		
Net gain on disposal/write off of fixed assets	(147,874)	(35,911)
Increase in Trade and other receivables	(14,385)	(160,122)
Increase in Other Assets	(90,048)	-
Increase in Stock	(47,751)	(4,198)
Decrease in Provisions	(53,306)	-
<b>Net Cash Flows provided by Operating Activities</b>	<b>4,571,003</b>	<b>3,302,792</b>

The Council does not have a bank overdraft facility.

### 11. OPERATING LEASES

Commitments under non-cancellable operating leases at the reporting date but not recognised in the financial statements are payable as follows:

Not later than one year	27,773	27,773
Later than one year and not later than 5 years	83,318	111,091
<b>Total</b>	<b>111,091</b>	<b>138,864</b>



## Notes to the Financial Statements for the year ended 30 June 2021

	<b>2021</b>	<b>2020</b>
	\$	\$
<b>12. COMMITMENTS FOR EXPENDITURE</b>		
The Council has entered into contracts for future major expenditure which are not provided in the financial statements. These commitments mainly relate to roads, constructions and purchases of plant & equipment.		
Not later than one year	1,468,181	2,880,569
Later than one year and not later than 5 years	-	-
<b>Total</b>	<b>1,468,181</b>	<b>2,880,569</b>
 <b>13. CONDITIONS OVER GRANTS AND CONTRIBUTIONS</b>		
Grants and contributions that were obtained on the condition that they be expended on specified purposes or in a future period but which are not yet expended in accordance with those conditions, are as follows:		
Unexpended at the close of the previous reporting period:	2,905,561	3,294,374
<b>Less:</b>		
Expended during the current reporting period from revenues recognised in previous reporting periods	(2,074,076)	(1,597,957)
Amounts recognised as restricted cash in current reporting period due to an obligation to pay back to funding body unauthorised expenditure from previously acquitted grants	-	22,501
Prior year unexpended grants repaid to funding bodies	(52,560)	(159,260)
Net revenue recognised due to change on repayment conditions of grant	-	(17,280)
<b>Plus:</b>		
Amounts recognised as revenues in current reporting period but not yet expended in accordance with the conditions.	3,759,426	1,363,183
<b>Surplus balances at the close of the current reporting period and held as restricted assets</b>	<b>4,538,351</b>	<b>2,905,561</b>
<b>Net increase (decrease) in restricted assets in the current reporting period</b>	<b>1,632,790</b>	<b>(388,813)</b>

## Notes to the Financial Statements for the year ended 30 June 2021

	2021 \$	2020 \$
<b>13. CONDITIONS OVER GRANTS AND CONTRIBUTIONS (Cont.)</b>		
<u>Unexpended Grants &amp; Contributions</u>		
Amounts recognised as revenue in current reporting period but not yet expended in accordance with the conditions:		
Local Roads & Community Infrastructure Program	694,054	-
Local Authorities Community Projects	626,500	630,170
Beautification and Place Making Initiatives - Jabiru	428,373	-
Night Patrol COVID-19 Booster Program	372,272	-
Airport Road Drainage Construction - Warruwi	300,000	-
Oval Upgrade - Maningrida	298,782	-
Safety and Wellbeing - Sport and Recreation	186,654	7,426
WaRM – Waste & Resource Management	148,800	-
Children and Schooling - Youth, Sport and Rec. Project	133,775	22,666
NT Remote Sports Program	131,804	36,048
Domestic Family and Sexual Violence Programs	97,197	16,027
Womens Safe House - Gunbalanya	79,351	-
NT Jobs Package – Aged Care	59,423	-
COVID-19 Domestic & Family Response Tranche 1	55,000	-
Remote Indigenous Broadcasting Service	35,000	35,000
Aged Care Transitional Support	32,500	-
Maningrida Youth Strategy	30,000	-
Outside School Hours Care (OSHC) - Warruwi	23,707	11,878
Upgrade Minjilang Basketball Court	15,411	-
Suicide Prevention Workshops	3,949	-
Territory Day Community Grant	2,727	-
Strong Women for Healthy Country Network Forum	2,406	-
Aged Care Workforce Retention	1,440	-
COVID Safe Australia Day LED Screen	301	-
Special Community Assistance and Local Employment Grant	-	293,391
Night Patrol	-	88,221
Roads to Recovery	-	79,973
ABA Funding - Warruwi Children's Playground	-	70,102
Community and Home Support Program	-	39,367
Home Care Packages - Medicare subsidies	-	13,749
Worker and Wellbeing Fund	-	9,066

## Notes to the Financial Statements for the year ended 30 June 2021

	2021 \$	2020 \$
<b>13. CONDITIONS OVER GRANTS AND CONTRIBUTIONS (Cont.)</b>		
<u>Unexpended Grants &amp; Contributions Dissection (Cont.)</u>		
Amounts recognised as revenues in current reporting period but not yet expended in accordance with the conditions (Cont).		
Boundless Possible Instagram Campaign	-	6,000
Warruwi and Minjilang Crèche	-	4,099
<b>Total</b>	<b>3,759,426</b>	<b>1,363,183</b>
 <u>Expended Grants and Contributions</u>		
Amounts expended or returned during the current reporting period from revenues recognised in previous reporting periods.		
Local Authorities Community Projects	1,050,335	332,310
Oval Upgrade - Maningrida	325,638	123,828
Special Community Assistance & Local Employment	293,391	-
Night Patrol	88,221	224,107
Roads to Recovery	79,973	-
ABA Funding – Waurruwi Children’s Playground	70,102	-
Community and Home Support Program	39,367	47,741
Women's Safe House - Upgrades	36,473	15,870
NT Remote Sports Program	36,048	10,036
Children and Schooling - Youth, Sport and Rec. Project	22,666	13,763
Seal Parking in front of Landfill Sorting Bays	22,342	-
Remote Indigenous Broadcasting Service	12,297	20,102
Outside School Hours Care (OSHC) - Warruwi	11,878	12,395
Domestic Family & Sexual Violence Programs	10,932	-
Furniture & Garden Beautification – Women’s Safe House	8,132	-
Safety and Wellbeing - Sport and Recreation	7,426	5,306
Boundless Possible Instagram Campaign	5,600	-
Warruwi and Minjilang Crèche	4,099	139,099
Worker & Wellbeing Fund	1,716	-
Hard Shade Cover Basketball Court - Maningrida	-	260,400

## Notes to the Financial Statements for the year ended 30 June 2021

	2021 \$	2020 \$
<b>13. CONDITIONS OVER GRANTS AND CONTRIBUTIONS (Cont.)</b>		
<u>Expended Grants and Contributions (cont.)</u>		
Amounts expended or returned during the current reporting period from revenues recognised in previous reporting periods (Cont).		
ABA Funding - Gunbalanya Youth Space Upgrade	-	192,191
SPG - Towards Rubbish Compactor – Gunbalanya	-	150,000
SPG - Towards purchase of Tilt Tray Loader - Gunbalanya	-	100,000
Solar Lighting – Maningrida	-	43,636
SPG - Solar Systems - Man. and Jab. Swimming Pools	-	42,190
Mural Painting – Minjilang	-	17,000
First Aid Room Upgrade - Maningrida Swimming Pool	-	4,153
Home Care Packages - Medicare subsidies	-	2,003
Safety and Wellbeing - Develop Suicide Strategy	-	665
Community Pride Project - Maningrida	-	422
<b>Total</b>	<b>2,126,636</b>	<b>1,757,217</b>

### 14. INTEREST IN JOINT VENTURE ENTITIES

#### CouncilBiz

CouncilBiz was incorporated as a Local Government subsidiary on 10 June 2008 and commenced operations on 1 July 2008 providing administrative, ICT and Business Systems support services to the 8 member Councils. It is a Local Government subsidiary, created as part of the Northern Territory Local Government Reform Agenda, under the previous Local Government Act 2008 (now Local Government Act 2019) and Regulations.

Upon the incorporation of CouncilBiz, the Council made an initial funding contribution of \$50,000. Under the terms and conditions of CouncilBiz's Constitution, the debts and liabilities of CouncilBiz are guaranteed by the members in equal shares or on the basis of the formula agreed by the members. Upon the dissolution of CouncilBiz, the amount that remains after such dissolution and the settlement of all debts and liabilities shall be transferred to another organisation with a similar purpose as agreed to by the members with similar rules to CouncilBiz, such as prohibiting the distribution of assets and income to its members.

As the Council will not realise any returns from its \$50,000 funding contribution to CouncilBiz, this amount was expensed when it was incurred.



## Notes to the Financial Statements for the year ended 30 June 2021

### 15. CONTINGENT ASSETS AND CONTINGENT LIABILITIES

#### Contingent Liabilities

Under the terms and conditions of the Constitution of CouncilBiz, the Council and other members have guaranteed the debts and liabilities of CouncilBiz. As at 30 June 2021, there are no indications that such obligations will eventuate and as such, no amounts have been recognised in the financial statements.

### 16. FINANCIAL INSTRUMENTS

#### (a) Financial risk management objectives and policies

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

The Council manages its exposure to financial risks, in accordance with its policies. The 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 liquidity risk, credit risk, market risk and interest rate risk. Risks are considered to be low.

Primary responsibility for the identification and control of financial risks rests with the Councillors and Senior Management under the authority of the Council Councillors.

#### (b) Categories of financial instruments

##### (i) Financial assets

<u>Recognised Financial Instruments</u>	<u>Balance Sheet Notes</u>	<u>Accounting Policies</u>	<u>Terms and conditions</u>
Cash and cash equivalents	5	Details are set out in note 1(b).	Interest is earned at the bank's benchmark interest rate.
Loans and receivables	6	Trade Receivables are carried at nominal amounts due less any provision for doubtful debts. A provision for doubtful debts is recognised when collection of the full nominal amount is no longer probable.  Loans are measured at amortised cost subsequent to initial recognition, with any adjustments to the carrying amount going through the profit and loss.	Credit sales are normally on 30 day terms or other negotiated terms.  Loans are settled on negotiated terms.

## Notes to the Financial Statements for the year ended 30 June 2021

### 16. FINANCIAL INSTRUMENTS (Cont.)

#### (b) Categories of financial instruments (Cont.)

##### (ii) Financial liabilities

Recognised Financial Instruments	Balance Sheet Notes	Accounting Policies	Terms and conditions
Trade and other payables and Other Liabilities	9	Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Council.	Liabilities are normally settled on 30 day terms or other negotiated terms.

#### (c) Net fair value of financial assets and liabilities

Cash and cash equivalents: The carrying amount approximates fair value because of their short-term maturity.

Loans and receivables and trade and other payables: Their carrying amounts approximate fair value.

#### (d) Liquidity Risk

Liquidity risk arises from the financial liabilities of the Council and its subsequent ability to meet its obligations to repay its financial liabilities as and when they fall due.

The Council reduces its exposure to liquidity risk by monitoring its cash flows closely through rolling future cash flows and monitoring the ageing of receivables and payables.

The maturity of financial liabilities as at 30 June 2021 is as follows:

		Within 1 year \$	Total \$
<b>2021</b>	Trade and other payables	2,295,642	<b>2,295,642</b>
	Other Liabilities – Current (excluding Grants in Advance)	1,279,533	<b>1,279,533</b>
<b>2020</b>	Trade and other payables	1,218,105	<b>1,218,105</b>
	Other Liabilities – Current (excluding Grants in Advance)	443,588	<b>443,588</b>

#### (e) 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.

## Notes to the Financial Statements for the year ended 30 June 2021

### 16. FINANCIAL INSTRUMENTS (Cont.)

#### (e) Credit Risk (Cont.)

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 majority of the Council's debtors are government owned and funded entities and credit risk of the Council is low.

#### (f) Market Risk

Market risk is the risk that changes in market prices, such as interest rates and equity prices will affect the Council's income or the value of its holdings of financial instruments. The Council does not have any material market risk exposure.

#### (g) Interest Rate Risk

Interest rate risk refers to the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Council is exposed to interest rate risk primarily from its cash surpluses invested in short term interest bearing deposits. The deposits are only made with reputable financial institutions with maturity dates generally being no more than 90 days.

As at balance date the Council had the following financial instruments exposed to variable interest rate risk:

<u>Financial Assets</u>	<u>2021</u> \$	<u>2020</u> \$
Cash at Bank and on Hand	2,236,398	1,071,315
Short Term Deposits	11,103,139	13,092,855

At balance sheet date the Council has not entered into any loans or other financial commitments that present exposure to interest rate risk. Credit cards are the only short term financial instrument used by the Council and balances are cleared at month end.

## Notes to the Financial Statements for the year ended 30 June 2021

### 16. FINANCIAL INSTRUMENTS (Cont.)

#### *Sensitivity analysis*

The table below details the interest rate sensitivity analysis of the Council at the reporting date holding all other variables constant. A 100 basis point change is deemed to be reasonably possible and is used when reporting interest rate risk.

	Impact on Profit Higher/(Lower)	Impact on Profit Higher/(Lower)
	2020 \$	2020 \$
Interest rate + 1.00%	133,395	141,642
Interest rate - 1.00%	(133,395)	(141,642)

The method used to arrive at the possible risk of 100 basis points was based on both statistical and non-statistical analysis. The statistical analysis has been based on the Council's cash rate for the past years. This information is then revised and adjusted for reasonableness under the current economic circumstances.

### 17. RESERVES

The Council at its meeting held 10 June 2020 allocated funds of \$1,220,000 from accumulated surplus to the asset replacement reserve. These funds were allocated toward many different projects including replacement of plant, vehicles, roadworks, upgrade work to basketball court, and a disability Bus. At a later meeting held 16 December 2020, an additional \$3,126,884 was added to the reserve, for more projects. The second round of allocation was made toward a much more extensive upgrade to community assets, such as additional plant for bitumen spraying, Garbage Compactor, road works, staff house upgrades, loaders additional vehicles, office extension and building upgrades.

This made the total allocation for the year \$4,346,884, while \$3,197,674 was expended on these projects during the year.

The movements of the reserve for the year ended 30 June 2021 are as follows:

OTHER RESERVES		Opening Balance \$	Transfer to Reserve \$	Transfer from Reserve \$	Closing Balance \$
<b>2021</b>	Assets Replacement Reserve	1,315,824	4,346,884	(3,197,674)	2,465,034
<b>2020</b>	Assets Replacement Reserve	522,682	2,340,741	(1,547,599)	1,315,824



## Notes to the Financial Statements for the year ended 30 June 2021

### 18. JABIRU ASSETS

On 14 August 2019 the Commonwealth, the Northern Territory, Energy Resources Australia and Gundjeihmi Aboriginal Corporation signed a Memorandum of Understanding (MoU) that set out the shared intention and commitment of the above parties to work together to support the Jabiru township transition to a post-mining environment in the context of the scheduled closure of the Ranger Uranium Mine and the expiry of the corresponding Jabiru township head lease agreement in 2021.

On 1 July 2021 the Jabiru Township leasing transferred to the Gundjeihmi Aboriginal Corporation Jabiru Town. Past balance date, on 1 October 2021 Council entered into Sub Leases for the current ten Commercial Lots and four Residential lots in Jabiru. It is anticipated more residential sub leases will take place in the coming year. Terms of the leases are 10 plus 10 years for residential and 3 plus 2, and 20 plus 20 years for commercial sub leases. This gives Council comfort that it can continue to provide essential and other municipal services at similar levels to what it does currently to the township of Jabiru and its community, following the cessation of the head lease agreement on 30 June 2021. As such, it is expected that the Council will continue to have ownership and control over its assets situated in the township of Jabiru used to provide those services and consequently it has been determined that those assets are not impaired.

### 19. RELATED PARTY DISCLOSURES

The related parties of the Council include:

- the key responsible persons because they have authority and responsibility for planning, directing and controlling the activities of the Council directly; and
- spouses, children and dependents who are close family members of the key responsible persons; and
- any entities controlled or jointly controlled by key responsible persons' or controlled or jointly controlled by their close family members.

#### Key Responsible Persons

Key responsible persons of the Council are those persons having authority and responsibility for planning, directing and controlling the activities of Council. These include the Councillors, Chief Executive Officer and Executive Management Team as listed in the table following.

#### (a) Responsible Persons

Names of persons holding the position of a Responsible Person at the Council at any time during the year are:

<b>Councillors</b>	Councillor (Mayor) Mathew Ryan	
	Councillor (Deputy Mayor) Anna Egerton	Resigned 31 December 2020
	Councillor (Deputy Mayor) Elizabeth Williams	Commenced as Deputy Mayor 01 January 2021
	Councillor James Marrawal	
	Councillor Davison Nawirridj	Passed away 6 April 2021
	Councillor Ralph Blyth	

## Notes to the Financial Statements for the year ended 30 June 2021

### 19. RELATED PARTY DISCLOSURES (Cont.)

#### (a) Responsible Persons (Cont).

Councillor Valda Bokmakarray  
Councillor Otto Dann  
Councillor Julius Don Kernan  
Councillor Karl Srdinsek  
Councillor Philip Wasaga  
Councillor David Jones

<b>Chief Executive Officer</b>	Daniel Findley	
<b>Executive Management</b>	Valentin Markez	(Resigned 15 January 2021)
	Brooke Darmanin	(Maternity leave since 20 February 2021)
	Chris Kelly	
	David Glover	(Promoted 16 January 2021)

#### (b) Remuneration of Responsible Persons

The aggregate compensation made to responsible persons and other members of key management personnel is set out below:

	2021 \$	2020 \$
Short term employee benefits	1,158,513	1,009,410
Post employment benefits	-	-
Other long term benefits	-	-
Termination benefits	-	-
<b>Total</b>	<b>1,518,513</b>	<b>1,009,410</b>

#### (c) Retirement Benefits

No retirement benefits have been made by the Council to a Responsible Person.

#### (d) Loans to Responsible Persons

No loans have been made, guaranteed or secured by the Council to a Responsible Person during the financial year ended 30 June 2021.

## Notes to the Financial Statements for the year ended 30 June 2021

### 19. RELATED PARTY DISCLOSURES (Cont.)

#### (e) Other Transactions

Transactions, other than remuneration payments and the reimbursement of approved expenses, were entered into by Council with Responsible Persons during the reporting year as below:

	2021 \$	2020 \$
Motor vehicle and housing benefits	49,916	32,264
<b>Total</b>	<b>49,916</b>	<b>32,264</b>

#### (f) Outstanding Amounts

Other than those relating to accrued salaries and provision for employee entitlements, there are no outstanding receivables or payables from / to the Council's key responsible persons as at 30 June 2021.

#### Other Related Parties

A family member of a council executive provided specialised consultancy services (procurement was a competitive Request for Quotation process) during the year. These services were provided on normal commercial terms & conditions. The total amount was \$48,620 (2020: nil). There are no outstanding balances at year end (2020: nil)

### 20. AUDITORS' REMUNERATION

Amounts received or due and receivable by the auditors of West Arnhem Regional Council are as follows:

	2021 \$	2020 \$
Audit or review services	37,740	40,700
Other services	-	-
<b>Total</b>	<b>37,740</b>	<b>40,700</b>

### 21. EVENTS SUBSEQUENT TO BALANCE DATE

During the year, the Council signed a Memorandum of Understanding to purchase the newsagency/Australia Post business at Jabiru from 1 July 2021 for total consideration of \$20,000 cash.

### 22. ENTITY DETAILS

West Arnhem Regional Council ABN 45 065 336 873 is the regional council for the local government area of the West Arnhem Region, in the Northern Territory, Australia, established under the Local Government Act. Its principal activities are to deliver the usual services of a local council, as well as certain commercial activities. Its address is 13 Tasman Crescent, Jabiru NT 0886.

# Special Schedule A - Grant Acquittals

## INCOME & EXPENDITURE STATEMENT

ACTIVITY DESCRIPTION:	ABA FUNDING - WARRUWI CHILDREN'S PLAYGROUND	
	2020-2021 Actual \$	2020-2021 Budget \$
<b>Income</b>		
<b>CAPITAL</b>		
Brought Forward from 2019-2020	70,102	70,102
<b>TOTAL INCOME</b>	<b>70,102</b>	<b>70,102</b>
<b>Expenditure</b>		
<b>CAPITAL</b>		
Playground Equipment	70,102	70,102
<b>TOTAL EXPENDITURE</b>	<b>70,102</b>	<b>70,102</b>
<b>SURPLUS/(DEFICIT)</b>	<b>-</b>	<b>-</b>

## INCOME & EXPENDITURE STATEMENT

ACTIVITY DESCRIPTION:	AGED CARE WORKFORCE RETENTION	
	2020-2021 Actual \$	2020-2021 Budget \$
<b>Income</b>		
<b>CAPITAL</b>		
Operational 2020-2021	8,160	8,160
<b>TOTAL INCOME</b>	<b>8,160</b>	<b>8,160</b>
<b>Expenditure</b>		
<b>CAPITAL</b>		
Aged Care Workforce Salaries	6,720	8,160
<b>TOTAL EXPENDITURE</b>	<b>6,720</b>	<b>8,160</b>
<b>SURPLUS/(DEFICIT)</b>	<b>1,440</b>	<b>-</b>



**INCOME & EXPENDITURE STATEMENT**

ACTIVITY DESCRIPTION:	AGED CARE TRANSITION SUPPORT	
	2020-2021 Actual \$	2020-2021 Budget \$
<b>Income</b>		
<b>CAPITAL</b>		
Operational 2020-2021	32,500	32,500
<b>TOTAL INCOME</b>	<b>32,500</b>	<b>32,500</b>
<b>Expenditure</b>		
<b>CAPITAL</b>		
Aged Care Transition Expenses	-	32,500
<b>TOTAL EXPENDITURE</b>	<b>-</b>	<b>32,500</b>
<b>SURPLUS/(DEFICIT)</b>	<b>32,500</b>	<b>-</b>

**INCOME & EXPENDITURE STATEMENT**

ACTIVITY DESCRIPTION:	AIRPORT ROAD DRAINAGE CONSTRUCTION - WARRUWI	
	2020-2021 Actual \$	2020-2021 Budget \$
<b>Income</b>		
<b>CAPITAL</b>		
Operational 2020-2021	300,000	300,000
<b>TOTAL INCOME</b>	<b>300,000</b>	<b>300,000</b>
<b>Expenditure</b>		
<b>CAPITAL</b>		
Airport Road Drainage Construction	-	300,000
<b>TOTAL EXPENDITURE</b>	<b>-</b>	<b>300,000</b>
<b>SURPLUS/(DEFICIT)</b>	<b>300,000</b>	<b>-</b>

**INCOME & EXPENDITURE STATEMENT**

ACTIVITY DESCRIPTION:	AUSTRALIA DAY GRANT - AUSTRALIA DAY COUNCIL NT	
	2020-2021 Actual \$	2020-2021 Budget \$
<b>Income</b>		
<b>OPERATIONAL</b>		
Operational 2020-2021	3,000	3,000
<b>TOTAL INCOME</b>	<b>3,000</b>	<b>3,000</b>
<b>Expenditure</b>		
<b>OPERATIONAL</b>		
Food, Materials and Venue Hire	3,695	3,000
<b>TOTAL EXPENDITURE</b>	<b>3,695</b>	<b>3,000</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(695)</b>	<b>-</b>

**INCOME & EXPENDITURE STATEMENT**

ACTIVITY DESCRIPTION:	AUSTRALIA DAY COUNCIL NT - AUSTRALIA DAY BRANDING GRANT	
	2020-2021 Actual \$	2020-2021 Budget \$
<b>Income</b>		
<b>OPERATIONAL</b>		
Operational 2020-2021	1,000	1,000
<b>TOTAL INCOME</b>	<b>1,000</b>	<b>1,000</b>
<b>Expenditure</b>		
<b>OPERATIONAL</b>		
Materials General	1,040	1,000
<b>TOTAL EXPENDITURE</b>	<b>1,040</b>	<b>1,000</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(40)</b>	<b>-</b>

**INCOME & EXPENDITURE STATEMENT**

ACTIVITY DESCRIPTION:	BOUNDLESS POSSIBLE INSTAGRAM CAMPAIGN	
	2020-2021 Actual \$	2020-2021 Budget \$
<b>Income</b>		
<b>OPERATIONAL</b>		
Brought Forward from 2019-2020	6,000	6,000
<b>TOTAL INCOME</b>	<b>6,000</b>	<b>6,000</b>
<b>Expenditure</b>		
<b>OPERATIONAL</b>		
Instagram Advertising	1,989	2,000
Video Production	1,975	2,000
Training	1,636	2,000
<b>TOTAL EXPENDITURE</b>	<b>5,600</b>	<b>6,000</b>
<b>SURPLUS/(DEFICIT)</b>	<b>400</b>	<b>-</b>

**INCOME & EXPENDITURE STATEMENT**

ACTIVITY DESCRIPTION:	CHILDREN AND SCHOOLING - YOUTH, SPORT AND REC. PROJECT	
	2020-2021 Actual \$	2020-2021 Budget \$
<b>Income</b>		
<b>OPERATIONAL</b>		
Operational 2020-2021	300,000	300,000
Brought Forward from 2019-2020	22,667	22,667
<b>TOTAL INCOME</b>	<b>322,667</b>	<b>322,667</b>
<b>Expenditure</b>		
<b>OPERATIONAL</b>		
Salaries and On-costs	73,407	73,407
Motor Vehicles	12,227	16,500
Repairs & Maintenance	12,934	6,000
Services and Administration	66,000	66,000
Supplies	23,789	49,240
Travel	534	12,078
To be offset	-	22,667
Capital - Vehicle Purchase	-	76,775
<b>TOTAL EXPENDITURE</b>	<b>188,891</b>	<b>322,667</b>
<b>SURPLUS/(DEFICIT)</b>	<b>133,776</b>	<b>-</b>

**INCOME & EXPENDITURE STATEMENT**

## ACTIVITY DESCRIPTION:

COMMERCIAL RATE  
REPLENISHMENT FUNDING

2020-2021 Actual \$	2020-2021 Budget \$
------------------------	------------------------

**Income****OPERATIONAL**

Operational 2020-2021

46,680

46,680

**TOTAL INCOME****46,680****46,680****Expenditure****OPERATIONAL**

Concession given

46,851

46,680

**TOTAL EXPENDITURE****46,851****46,680****SURPLUS/(DEFICIT)****(171)****-****INCOME & EXPENDITURE STATEMENT**

## ACTIVITY DESCRIPTION:

COMMONWEALTH HOME  
SUPPORT PROGRAM (CHSP) -  
E-TOOLS

2020-2021 Actual \$	2020-2021 Budget \$
------------------------	------------------------

**Income****OPERATIONAL**

Operational 2020-2021

208,140

208,140

**TOTAL INCOME****208,140****208,140****Expenditure****OPERATIONAL**

Social Support

52,557

3,880

Meals

143,764

144,575

Transport

57,304

34,316

Personal Care

24,669

25,369

**TOTAL EXPENDITURE****278,294****208,140****SURPLUS/(DEFICIT)****(70,154)****-**



**INCOME & EXPENDITURE STATEMENT**

ACTIVITY DESCRIPTION:

COVID-19 COMMUNITY AND  
HOME SUPPORT PROGRAM2020-2021  
Actual \$      2020-2021  
Budget \$**Income****OPERATIONAL**

Operational 2020-2021

28,488

28,488

**TOTAL INCOME****28,488****28,488****Expenditure****OPERATIONAL**

Meals

38,843

28,488

**TOTAL EXPENDITURE****38,843****28,488****SURPLUS/(DEFICIT)****(10,355)****-****INCOME & EXPENDITURE STATEMENT**

ACTIVITY DESCRIPTION:

COVID SAFE AUSTRALIA DAY  
LED SCREEN2020-2021  
Actual \$      2020-2021  
Budget \$**Income****CAPITAL**

Capital 2020-2021

20,000

20,000

**TOTAL INCOME****20,000****20,000****Expenditure****CAPITAL**

LED Screen

19,699

20,000

**TOTAL EXPENDITURE****19,699****20,000****SURPLUS/(DEFICIT)****301****-**

## INCOME & EXPENDITURE STATEMENT

ACTIVITY DESCRIPTION:	DOMESTIC FAMILY AND SEXUAL VIOLENCE PROGRAMS	
	2020-2021 Actual \$	2020-2021 Budget \$
<b>Income</b>		
<b>OPERATIONAL</b>		
Operational 2020-2021	97,197	97,197
Brought Forward from 2019-2020	16,027	16,027
<b>TOTAL INCOME</b>	<b>113,224</b>	<b>113,224</b>
<b>Expenditure</b>		
<b>OPERATIONAL</b>		
Counselling Services	10,932	113,224
<b>TOTAL EXPENDITURE</b>	<b>10,932</b>	<b>113,224</b>
<b>SURPLUS/(DEFICIT)</b>	<b>102,292</b>	<b>-</b>

## INCOME & EXPENDITURE STATEMENT

ACTIVITY DESCRIPTION:	COVID-19 DOMESTIC AND FAMILY RESPONSE TRANCHE 1	
	2020-2021 Actual \$	2020-2021 Budget \$
<b>Income</b>		
<b>OPERATIONAL</b>		
Operational 2020-2021	55,000	55,000
<b>TOTAL INCOME</b>	<b>55,000</b>	<b>55,000</b>
<b>Expenditure</b>		
<b>OPERATIONAL</b>		
Support Emergency Accommodation	-	55,000
<b>TOTAL EXPENDITURE</b>	<b>-</b>	<b>55,000</b>
<b>SURPLUS/(DEFICIT)</b>	<b>55,000</b>	<b>-</b>

**INCOME & EXPENDITURE STATEMENT**

ACTIVITY DESCRIPTION:	FURNITURE & GARDEN BEAUTIFICATION - WOMENS SAFE HOUSE	
	2020-2021 Actual \$	2020-2021 Budget \$
<b>Income</b>		
<b>OPERATIONAL</b>		
Brought Forward from 2019-2020	16,000	16,000
<b>TOTAL INCOME</b>	<b>16,000</b>	<b>16,000</b>
<b>Expenditure</b>		
<b>OPERATIONAL</b>		
Garden Beautification and Furniture	8,132	16,000
<b>TOTAL EXPENDITURE</b>	<b>8,132</b>	<b>16,000</b>
<b>SURPLUS/(DEFICIT)</b>	<b>7,868</b>	<b>-</b>

**INCOME & EXPENDITURE STATEMENT**

ACTIVITY DESCRIPTION:	INDIGENOUS JOBS DEVELOPMENT FUNDING	
	2020-2021 Actual \$	2020-2021 Budget \$
<b>Income</b>		
<b>OPERATIONAL</b>		
Operational 2020-2021	835,909	835,909
<b>TOTAL INCOME</b>	<b>835,909</b>	<b>835,909</b>
<b>Expenditure</b>		
<b>OPERATIONAL</b>		
Salaries and On-costs	835,909	835,909
<b>TOTAL EXPENDITURE</b>	<b>835,909</b>	<b>835,909</b>
<b>SURPLUS/(DEFICIT)</b>	<b>-</b>	<b>-</b>

**INCOME & EXPENDITURE STATEMENT**

ACTIVITY DESCRIPTION:	JABIRU BEAUTIFICATION PROJECT	
	2020-2021 Actual \$	2020-2021 Budget \$
<b>Income</b>		
<b>OPERATIONAL</b>		
Operational 2020-2021	140,691	454,546
<b>TOTAL INCOME</b>	<b>140,691</b>	<b>454,546</b>
<b>Expenditure</b>		
<b>OPERATIONAL</b>		
Project One - Consultation and Communication Plan	2,409	18,182
Project Two - Jabiru Town Square Rejuvenation	64,536	72,727
Project Three - Jabiru Town Square Landscaping	42,316	45,455
Project Four - Wayfinding Signage	6,266	54,545
Project Five - jabiru Welcome Signage	1,600	90,909
Project Six - Jabiru Lake Playground	60,999	36,364
Project Seven - Tourism Precinct Car Parking	68,236	90,909
Project Eight - Supplementary Works Approved	-	45,455
<b>TOTAL EXPENDITURE</b>	<b>246,362</b>	<b>454,546</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(105,671)</b>	<b>-</b>

**INCOME & EXPENDITURE STATEMENT**

ACTIVITY DESCRIPTION:	BEAUTIFICATION AND PLACE-MAKING INITIATIVES JABIRU 2020-21	
	2020-2021 Actual \$	2020-2021 Budget \$
<b>Income</b>		
<b>OPERATIONAL</b>		
Operational 2020-2021	1,000,000	1,000,000
<b>TOTAL INCOME</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>Expenditure</b>		
<b>OPERATIONAL</b>		
Water Tower Mural	53,226	250,000
Binning Centre Landscaping	131,002	200,000
Marrawuddi Car Park	16,000	100,000
Pool Shade	249,659	300,000
Pool Area Upgrade	121,740	150,000
<b>TOTAL EXPENDITURE</b>	<b>571,627</b>	<b>1,000,000</b>
<b>SURPLUS/(DEFICIT)</b>	<b>428,373</b>	<b>-</b>



## INCOME & EXPENDITURE STATEMENT

ACTIVITY DESCRIPTION:	LIBRARY SERVICE - JABIRU	
	2020-2021 Actual \$	2020-2021 Budget \$
<b>Income</b>		
<b>OPERATIONAL</b>		
Operational 2020-2021	127,203	127,203
User Fees and Charges Income	142	-
<b>TOTAL INCOME</b>	<b>127,345</b>	<b>127,203</b>
<b>Expenditure</b>		
<b>OPERATIONAL</b>		
Salaries and On-costs	119,223	96,575
Computing and IT Expenses	8,910	8,910
Maintenance Expenses	2,932	2,932
Printing and Stationary	279	279
Telephone Expenses	536	536
Materials General	11,108	11,108
Internet Service Provider Expenses	2,255	2,255
Freight and Postage	346	346
Electricity Expenses	3,576	3,576
Post Box Rental	91	91
Training Expenses	468	468
Travel Expenses	127	127
<b>TOTAL EXPENDITURE</b>	<b>149,851</b>	<b>127,203</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(22,506)</b>	<b>-</b>

**INCOME & EXPENDITURE STATEMENT**

## ACTIVITY DESCRIPTION:

LOCAL AUTHORITIES  
COMMUNITY PROJECTS

2020-2021 Actual \$	2020-2021 Budget \$
------------------------	------------------------

**Income****OPERATIONAL**

Operational 2020-2021	626,500	626,500
Brought Forward from 2019-2020	1,754,961	1,754,961
<b>TOTAL INCOME</b>	<b>2,381,461</b>	<b>2,381,461</b>

**Expenditure****OPERATIONAL**

Local Authority project Expenses - Gunbalanya	3,970	437,314
Local Authority project Expenses - Maningrida	762,650	1,448,263
Local Authority project Expenses - Minjilang	71,351	176,488
Local Authority project Expenses - Warruwi	212,365	319,395
<b>TOTAL EXPENDITURE</b>	<b>1,050,336</b>	<b>2,381,460</b>
<b>SURPLUS/(DEFICIT)</b>	<b>1,331,125</b>	<b>1</b>

**INCOME & EXPENDITURE STATEMENT**

## ACTIVITY DESCRIPTION:

LOCAL ROADS  
AND COMMUNITY  
INFRASTRUCTURE PROGRAM

2020-2021 Actual \$	2020-2021 Budget \$
------------------------	------------------------

**Income****OPERATIONAL**

Operational 2020-2021	757,086	757,086
<b>TOTAL INCOME</b>	<b>757,086</b>	<b>757,086</b>

**Expenditure****OPERATIONAL**

Professional fees	9,708	10,000
Freight	181	200
Airfares	2,989	3,000

**CAPITAL**

Road Upgrades	50,155	743,886
<b>TOTAL EXPENDITURE</b>	<b>63,033</b>	<b>757,086</b>
<b>SURPLUS/(DEFICIT)</b>	<b>694,053</b>	<b>-</b>

## INCOME & EXPENDITURE STATEMENT

ACTIVITY DESCRIPTION:	MANINGRIDA YOUTH STRATEGY	
	2020-2021 Actual \$	2020-2021 Budget \$
<b>Income</b>		
<b>OPERATIONAL</b>		
Operational 2020-2021	30,000	30,000
<b>TOTAL INCOME</b>	<b>30,000</b>	<b>30,000</b>
<b>Expenditure</b>		
<b>OPERATIONAL</b>		
Develop Youth Strategy Expenses	-	30,000
<b>TOTAL EXPENDITURE</b>	<b>-</b>	<b>30,000</b>
<b>SURPLUS/(DEFICIT)</b>	<b>30,000</b>	<b>-</b>

## INCOME & EXPENDITURE STATEMENT

### ACTIVITY DESCRIPTION:

### MINJILANG CRÈCHE

	2020-2021 Actual \$	2020-2021 Budget \$
<b>Income</b>		
<b>OPERATIONAL</b>		
Operational 2020-2021	444,440	444,035
Brought Forward from 2019-2020	7,806	7,806
<b>TOTAL INCOME</b>	<b>452,246</b>	<b>451,841</b>
<b>Expenditure</b>		
<b>OPERATIONAL</b>		
Salary and Wages - Educators	121,562	120,358
Staffing On-costs	43,231	58,999
Service Support	13,482	10,000
Professional Development	5,497	9,051
Administration	97,227	97,227
Building Utility Expenses	10,001	14,870
Building Repairs and Maintenance	12,887	4,000
Educational Resources	-	5,185
Motor Vehicle Expenses	755	2,449
Rent Expenses	62,580	62,580
Information Technology	22,491	9,285
Project Support	-	37,652
Food	3,329	6,500
Hygiene Supplies	3,019	2,879
Resources	30	3,000
Repayment Prior Year Grant Funding	7,805	7,806
<b>CAPITAL</b>		
Purchase Toyota Fortuner 4x4 Wagon	47,072	-
<b>TOTAL EXPENDITURE</b>	<b>450,968</b>	<b>451,841</b>
<b>SURPLUS/(DEFICIT)</b>	<b>1,278</b>	<b>-</b>



## INCOME & EXPENDITURE STATEMENT

ACTIVITY DESCRIPTION:	WARRUWI CRÈCHE	
	2020-2021 Actual \$	2020-2021 Budget \$
<b>Income</b>		
<b>OPERATIONAL</b>		
Operational 2020-2021	381,469	381,029
CCS Subsidy	-	2,998
Fees from families	-	246
<b>TOTAL INCOME</b>	<b>381,469</b>	<b>384,273</b>
<b>Expenditure</b>		
<b>OPERATIONAL</b>		
Salary and Wages - Educators	130,903	120,358
Service Support	7,033	10,000
Staffing On-costs	55,058	58,999
Administration	97,227	97,227
Building Utility Expenses	8,523	10,327
Building Repairs and Maintenance	19,928	4,000
Rent	25,740	25,740
Information Technology	12,659	9,285
Project Support Officer	37,652	37,652
Food	3,274	6,500
Hygiene Supplies	868	2,000
Educational Resources	2,397	2,185
Repayment of Prior Year Funding		
<b>TOTAL EXPENDITURE</b>	<b>401,262</b>	<b>384,273</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(19,793)</b>	<b>-</b>

## INCOME & EXPENDITURE STATEMENT

ACTIVITY DESCRIPTION:	NIGHT PATROL	
	2020-2021 Actual \$	2020-2021 Budget \$
<b>Income</b>		
<b>OPERATIONAL</b>		
Operational 2020-2021	1,052,086	1,052,086
Brought Forward from 2019-2020 - Operational	88,221	88,221
<b>TOTAL INCOME</b>	<b>1,140,307</b>	<b>1,140,307</b>
<b>Expenditure</b>		
<b>OPERATIONAL</b>		
<b>Salaries</b>		
1 x Operations Manager	34,431	24,172
1 x Community Safety Coordinator	19,954	19,361
1 x Gunbalanya Team Leader	76,447	65,439
3 x Senior Officer	92,190	112,301
7 x Officers	417,073	275,397
Salary on Costs	166,240	272,395
<b>Motor Vehicles</b>		
Vehicle Operations	56,752	30,000
<b>Repairs and Maintenance</b>		
Buildings	6,208	10,560
<b>Services</b>		
Telephone/Fax/IT	23,365	13,000
Grant Administration	157,813	157,813
<b>Supplies</b>		
Utilities	6,540	10,000
General Supplies	20,521	15,000
Contractor Expenses	13,991	8,861
<b>Travel</b>		
Travel and Accommodation	18,438	8,678
<b>Training</b>		
Training Expenses	1,074	29,109
<b>CAPITAL</b>		
Purchase Toyota Fortuner 4x4 Wagon	86,264	88,221
<b>TOTAL EXPENDITURE</b>	<b>1,197,301</b>	<b>1,140,307</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(56,994)</b>	<b>-</b>

**INCOME & EXPENDITURE STATEMENT**

## ACTIVITY DESCRIPTION:

NIGHT PATROL COVID-19  
BOOSTER PROGRAM

2020-2021 Actual \$	2020-2021 Budget \$
------------------------	------------------------

**Income****OPERATIONAL**

Operational 2020-2021

475,000

475,000

**TOTAL INCOME****475,000****475,000****Expenditure****OPERATIONAL**

Region Expenses

14,027

126,736

Gunbalanya Expenses

-

113,440

Minjilang Expenses

69,289

117,298

Warruwi Expenses

19,412

117,526

**TOTAL EXPENDITURE****102,728****475,000****SURPLUS/(DEFICIT)****372,272****-****INCOME & EXPENDITURE STATEMENT**

## ACTIVITY DESCRIPTION:

NT JOBS PACKAGE  
- AGED CARE

2020-2021 Actual \$	2020-2021 Budget \$
------------------------	------------------------

**Income****OPERATIONAL**

Operational 2020-2021

663,120

663,120

Brought Forward from 2019-2020

6,720

6,720

Other Income

7,500

-

**TOTAL INCOME****677,340****669,840****Expenditure****OPERATIONAL**

Salaries and On-costs

493,077

669,840

Training Expenses

124,840

-

**TOTAL EXPENDITURE****617,917****669,840****SURPLUS/(DEFICIT)****59,423****-**

## INCOME & EXPENDITURE STATEMENT

### ACTIVITY DESCRIPTION:

### NT REMOTE SPORTS PROGRAM

	2020-2021 Actual \$	2020-2021 Budget \$
--	------------------------	------------------------

#### Income

##### OPERATIONAL

Operational 2020-2021	215,067	215,067
Operational 2020-2021 - Remote Sports Voucher Program	5,000	20,000
Brought Forward from 2019-2020	36,048	36,048
<b>TOTAL INCOME</b>	<b>256,115</b>	<b>271,115</b>

#### Expenditure

##### OPERATIONAL

Increase and enhance participation in Sport and Active Recreation	85,041	180,657
Regional competitions and events	2,010	2,150
Indirect Costs	32,260	32,260
Support Implementation of Remote Sports Voucher Scheme	5,000	20,000
	-	-
Repayment Prior Year Grant Funding	-	36,048
<b>TOTAL EXPENDITURE</b>	<b>124,311</b>	<b>271,115</b>
<b>SURPLUS/(DEFICIT)</b>	<b>131,804</b>	<b>-</b>



**INCOME & EXPENDITURE STATEMENT**

ACTIVITY DESCRIPTION:	OPERATE LONG DAY CARE CENTRE JABIRU	
	2020-2021 Actual \$	2020-2021 Budget \$
<b>Income</b>		
<b>OPERATIONAL</b>		
Operational 2020-2021 Northern Territory Subsidy	23,386	23,386
FAO Childcare Benefit	263,759	263,759
Service Fee Income	265,976	265,976
Centrelink Parental Leave Income	6,055	6,055
<b>TOTAL INCOME</b>	<b>559,176</b>	<b>559,176</b>
<b>Expenditure</b>		
<b>OPERATIONAL</b>		
Salaries and On-costs	590,444	390,301
Contractor Expenses - Pest Control	550	550
Contractor Expenses - Dispenser Service	686	686
Contractor Expenses - Repairs amd Maintenance	1,810	1,810
Contractor Expenses -Cleaning	300	300
Contractor Expenses - Fire Safety & Extinguisher Testing	5,523	5,523
Materials General	8,197	8,197
Printing and Stationary	2,169	2,169
Food Purchases	12,128	12,128
Minor Equipment < , \$5,000.00	345	345
Internal Ground Maintenance	4,168	4,168
Bank Fees and Charges	1,190	1,190
Freight & Postage Expenses	243	243
Fuel Expenses	300	300
Training Expenses	17,872	17,871
Electricity/Gas	12,022	12,022
Computer/Telephone/Internet Expenses	15,411	15,411
Uniforms	666	666
Software License Maintenance Fee	1,625	1,625
Licence Fees	271	271
Administration Fee	82,968	82,968
Memberships and Subscriptions	432	432
Advertising	2,365	-
Vehicle Epenses	450	-
<b>CAPITAL</b>		
Upgrade of fire service	13,046	-
<b>TOTAL EXPENDITURE</b>	<b>775,181</b>	<b>559,176</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(216,005)</b>	<b>-</b>

**INCOME & EXPENDITURE STATEMENT**

ACTIVITY DESCRIPTION:	OUTSIDE SCHOOL HOURS CARE (OSHC) - WARRUWI	
	2020-2021 Actual \$	2020-2021 Budget \$
<b>Income</b>		
<b>OPERATIONAL</b>		
Operational 2020-2021	95,756	95,756
Brought Forward from 2019-2020	11,879	11,879
<b>TOTAL INCOME</b>	<b>107,635</b>	<b>107,635</b>
<b>Expenditure</b>		
<b>OPERATIONAL</b>		
Salaries and Wages	63,175	72,272
Client Support Consumables	2,109	5,000
Provisions	4,280	6,000
Information Technology	-	9,000
Buidling repaire and Maintenance	-	1,000
Administration	14,363	14,363
<b>TOTAL EXPENDITURE</b>	<b>83,927</b>	<b>107,635</b>
<b>SURPLUS/(DEFICIT)</b>	<b>23,708</b>	<b>-</b>

**INCOME & EXPENDITURE STATEMENT**

ACTIVITY DESCRIPTION:	OVAL LIGHTING UPGRADE - GUNBALANYA - PLANNING AND DESIGN	
	2020-2021 Actual \$	2020-2021 Budget \$
<b>Income</b>		
<b>CAPITAL</b>		
Capital 2020-2021	-	80,000
<b>TOTAL INCOME</b>	<b>-</b>	<b>80,000</b>
<b>Expenditure</b>		
<b>CAPITAL</b>		
Oval Upgrade	11,450	80,000
<b>TOTAL EXPENDITURE</b>	<b>11,450</b>	<b>80,000</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(11,450)</b>	<b>-</b>

**INCOME & EXPENDITURE STATEMENT**

ACTIVITY DESCRIPTION:	OVAL UPGRADE - MANINGRIDA	
	2020-2021 Actual \$	2020-2021 Budget \$
<b>Income</b>		
<b>CAPITAL</b>		
Capital 2020-2021	500,000	500,000
Brought Forward from 2019-2020	325,638	325,638
<b>TOTAL INCOME</b>	<b>825,638</b>	<b>825,638</b>
<b>Expenditure</b>		
<b>CAPITAL</b>		
Oval Upgrade	526,856	825,638
<b>TOTAL EXPENDITURE</b>	<b>526,856</b>	<b>825,638</b>
<b>SURPLUS/(DEFICIT)</b>	<b>298,782</b>	<b>-</b>

**INCOME & EXPENDITURE STATEMENT**

ACTIVITY DESCRIPTION:	R2R - ID 101220 - BAGSHAW ROAD - MANINGRIDA	
	2020-2021 Actual \$	2020-2021 Budget \$
<b>Income</b>		
<b>OPERATIONAL</b>		
Brought Forward from 2019-2020	79,973	79,973
<b>TOTAL INCOME</b>	<b>79,973</b>	<b>79,973</b>
<b>Expenditure</b>		
<b>OPERATIONAL</b>		
R2R Funds Expended	80,226	79,973
<b>TOTAL EXPENDITURE</b>	<b>80,226</b>	<b>79,973</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(253)</b>	<b>-</b>

**INCOME & EXPENDITURE STATEMENT**

ACTIVITY DESCRIPTION:	R2R - MANYIINKAIRRA ROAD - MANINGRIDA	
	2020-2021 Actual \$	2020-2021 Budget \$
<b>Income</b>		
<b>CAPITAL</b>		
Roads to Recovery Funds Received 2020-21	540,268	540,268
<b>TOTAL INCOME</b>	<b>540,268</b>	<b>540,268</b>
<b>Expenditure</b>		
<b>CAPITAL</b>		
Roads to Recovery Funds expended	562,371	540,268
<b>TOTAL EXPENDITURE</b>	<b>562,371</b>	<b>540,268</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(22,103)</b>	<b>-</b>

**INCOME & EXPENDITURE STATEMENT**

ACTIVITY DESCRIPTION:	CULTURE AND CAPABILITY INDIGENOUS BROADCASTING SERVICE	
	2020-2021 Actual \$	2020-2021 Budget \$
<b>Income</b>		
<b>OPERATIONAL</b>		
Operational 2020-2021	35,000	35,000
Brought Forward from 2019-2020	57,279	57,279
<b>TOTAL INCOME</b>	<b>92,279</b>	<b>92,279</b>
<b>Expenditure</b>		
<b>OPERATIONAL</b>		
Licence Fees	458	500
Utilities	6,580	10,000
Repairs and Maintenance - Building/Other Equipment	8	19,250
Administration	5,250	5,250
Repayment of Prior Year Grant Funding	-	57,279
<b>TOTAL EXPENDITURE</b>	<b>12,296</b>	<b>92,279</b>



**INCOME & EXPENDITURE STATEMENT**

ACTIVITY DESCRIPTION:	SAFETY AND WELLBEING - SPORT AND RECREATION	
	2020-2021 Actual \$	2020-2021 Budget \$
<b>Income</b>		
<b>OPERATIONAL</b>		
Operational 2020-2021	515,000	515,000
Brought Forward from 2019-2020	7,426	7,426
<b>TOTAL INCOME</b>	<b>522,426</b>	<b>522,426</b>
<b>Expenditure</b>		
<b>OPERATIONAL</b>		
Salaries	166,617	157,870
Activities	71,534	74,000
Training	1,375	10,000
Travel	13,746	15,000
Administration Fee/Services	82,500	82,500
To be offset against 2021-2022 funding	-	7,426
<b>CAPITAL</b>		
Purchase Hilux Twin Cab	-	175,630
<b>TOTAL EXPENDITURE</b>	<b>335,772</b>	<b>522,426</b>
<b>SURPLUS/(DEFICIT)</b>	<b>186,654</b>	<b>-</b>

**INCOME & EXPENDITURE STATEMENT**

ACTIVITY DESCRIPTION:	SEAL PARKING AREA IN FRONT OF LANDFILL SORTING BAYS	
	2020-2021 Actual \$	2020-2021 Budget \$
<b>Income</b>		
<b>OPERATIONAL</b>		
Brought Forward from 2019-2020	22,342	22,342
<b>TOTAL INCOME</b>	<b>22,342</b>	<b>22,342</b>
<b>Expenditure</b>		
<b>OPERATIONAL</b>		
Seal Parking Area	26,071	22,342
<b>TOTAL EXPENDITURE</b>	<b>26,071</b>	<b>22,342</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(3,729)</b>	<b>-</b>

**INCOME & EXPENDITURE STATEMENT**

## ACTIVITY DESCRIPTION:

SPECIAL COMMUNITY  
ASSISTANCE AND LOCAL  
EMPLOYMENT GRANT

	2020-2021 Actual \$	2020-2021 Budget \$
--	------------------------	------------------------

**Income****OPERATIONAL**

Brought Forward from 2019-2020

293,391 293,391

**TOTAL INCOME****293,391 293,391****Expenditure****OPERATIONAL**

Professional Fee Expense

129,170 127,384

Salaries

42,159 42,159

Material Expense General

13,369 13,369

Food Purchases

5,200 5,200

Freight &amp; Postage Expense

676 676

Airfare &amp; Taxi Expense

45,775 45,775

Travel Allowance Expense

538 538

Accommodation Expense

48,745 48,745

Donations

9,545 9,545

**TOTAL EXPENDITURE****295,177 293,391****SURPLUS/(DEFICIT)****(1,786) -****INCOME & EXPENDITURE STATEMENT**

## ACTIVITY DESCRIPTION:

STRONG WOMEN FOR  
HEALTHY NETWORK FORUM

	2020-2021 Actual \$	2020-2021 Budget \$
--	------------------------	------------------------

**Income****OPERATIONAL**

Operational 2020-2021

6,500 6,500

**TOTAL INCOME****6,500 6,500****Expenditure****OPERATIONAL**

Material Expenses

2,100 3,000

Food Purchases

446 1,000

Ravel Allowances

498 1,000

Accommodation Expenses

1,050 1,500

**TOTAL EXPENDITURE****4,094 6,500****SURPLUS/(DEFICIT)****2,406 -**

**INCOME & EXPENDITURE STATEMENT**

## ACTIVITY DESCRIPTION:

SUICIDE PREVENTION  
WORKSHOPS

2020-2021 Actual \$	2020-2021 Budget \$
------------------------	------------------------

**Income****OPERATIONAL**

Operational 2020-2021

8,840

8,840

**TOTAL INCOME****8,840****8,840****Expenditure****OPERATIONAL**

Travel

4,118

5,160

Food

644

3,480

Materials

128

100

Promotional printing

-

100

**TOTAL EXPENDITURE****4,890****8,840****SURPLUS/(DEFICIT)****3,950****-****INCOME & EXPENDITURE STATEMENT**

## ACTIVITY DESCRIPTION:

TERRITORY DAY COMMUNITY  
GRANT

2020-2021 Actual \$	2020-2021 Budget \$
------------------------	------------------------

**Income****OPERATIONAL**

Operational 2020-2021

3,000

3,000

**TOTAL INCOME****3,000****3,000****Expenditure****OPERATIONAL**

Material Expenses

273

3,000

**TOTAL EXPENDITURE****273****3,000****SURPLUS/(DEFICIT)****2,727****-**

**INCOME & EXPENDITURE STATEMENT**

## ACTIVITY DESCRIPTION:

UPGRADE MINJILANG  
BASKETBALL COURT

2020-2021 Actual \$	2020-2021 Budget \$
------------------------	------------------------

**Income****CAPITAL**

Capital 2020-2021

146,026

146,026

**TOTAL INCOME****146,026****146,026****Expenditure****CAPITAL**

Upgrade Minjilang Basketball Court

130,615

146,026

**TOTAL EXPENDITURE****130,615****146,026****SURPLUS/(DEFICIT)****15,411****-****INCOME & EXPENDITURE STATEMENT**

## ACTIVITY DESCRIPTION:

WASTE AND RESOURCE  
MANAGEMENT

2020-2021 Actual \$	2020-2021 Budget \$
------------------------	------------------------

**Income****OPERATIONAL**

Operational 2020-2021

148,800

148,800

**TOTAL INCOME****148,800****148,800****Expenditure****OPERATIONAL**

Waste and Resource Management

-

148,800

**TOTAL EXPENDITURE****-****148,800****SURPLUS/(DEFICIT)****148,800****-**



**INCOME & EXPENDITURE STATEMENT**

## ACTIVITY DESCRIPTION:

WOMEN'S SAFE HOUSE -  
GUNBALANYA

2020-2021 Actual \$	2020-2021 Budget \$
------------------------	------------------------

**Income****OPERATIONAL**

Operational 2020-2021	440,453	440,453
Other Income	541	-
<b>TOTAL INCOME</b>	<b>440,994</b>	<b>440,453</b>

**Expenditure****OPERATIONAL**

Employee Costs	249,805	291,535
Client Support Consumables	6,565	10,000
Motor Vehicle Expenses	5,588	7,500
Travel & Accommodation	7,221	2,500
Repairs & Maintenance	1,417	7,500
Phone/Fax/Internet	8,350	9,000
Printing & Stationery	-	350
Management Fees	66,068	66,068
Utilities	11,452	13,000
Bussiness Planning Reporting and Evaluation	5,178	33,000
<b>TOTAL EXPENDITURE</b>	<b>361,644</b>	<b>440,453</b>
<b>SURPLUS/(DEFICIT)</b>	<b>79,350</b>	<b>-</b>

**INCOME & EXPENDITURE STATEMENT**

## ACTIVITY DESCRIPTION:

WOMEN'S SAFE HOUSE -  
UPGRADES

2020-2021 Actual \$	2020-2021 Budget \$
------------------------	------------------------

**Income****CAPITAL**

Brought Forward from 2019-2020	45,078	45,078
<b>TOTAL INCOME</b>	<b>45,078</b>	<b>45,078</b>

**Expenditure****CAPITAL**

Safe House Upgrades	36,473	45,078
<b>TOTAL EXPENDITURE</b>	<b>36,473</b>	<b>45,078</b>
<b>SURPLUS/(DEFICIT)</b>	<b>8,605</b>	<b>-</b>

## INCOME & EXPENDITURE STATEMENT

ACTIVITY DESCRIPTION:

WORKER AND WELLBEING  
FUND

2020-2021  
Actual \$

2020-2021  
Budget \$

### Income

#### OPERATIONAL

Brought Forward from 2019-2020

9,066

9,066

**TOTAL INCOME**

**9,066**

**9,066**

### Expenditure

#### OPERATIONAL

Wellbeing Workshops

1,716

9,066

**TOTAL EXPENDITURE**

**1,716**

**9,066**

**SURPLUS/(DEFICIT)**

**7,350**

**-**

# Special Schedule B

## - Local Authority Reports

### GUNBALANYA COMMUNITY PROFIT AND LOSS REPORT

Year Ended 30 June 2021

	Actual	2020-2021 Budget	\$ Variance
<b>OPERATING REVENUE</b>			
Income Rates	580,422	580,691	(269)
Income Council Fees and Charges	31,314	42,820	(11,506)
Income Operating Grants	1,632,236	1,374,736	257,500
Income Allocation	173,995	322,147	(148,152)
Other Income	30,167	17,719	12,448
Income Agency and Commercial Services	1,719,446	1,827,786	(108,340)
<b>Total Operating Revenue</b>	<b>4,167,580</b>	<b>4,165,899</b>	<b>1,681</b>
<b>OPERATING EXPENDITURE</b>			
Employee Expenses	2,679,346	3,247,585	568,239
Contract and Material Expenses	681,778	1,497,607	815,829
Finance Expenses	49,395	2,374	(47,021)
Travel, Freight and Accom Expenses	152,621	178,328	25,707
Fuel, Utilities & Communication	420,096	416,493	(3,603)
Other Expenses	653,909	755,642	101,733
<b>Total Operating Expenditure</b>	<b>4,637,145</b>	<b>6,098,029</b>	<b>1,460,884</b>
<b>Net Surplus / (Deficit) - Rev Exp Only:</b>	<b>(469,565)</b>	<b>(1,932,130)</b>	<b>1,462,565</b>
<b>CAPITAL INCOME</b>			
Capital Grant and Contributions	873,698	873,698	-
<b>Total Capital Income</b>	<b>873,698</b>	<b>873,698</b>	<b>-</b>
<b>CAPITAL EXPENDITURE</b>			
Capital Expenditure	662,185	923,368	261,183
Total Capital Expenditure	662,185	923,368	261,183
<b>Total Capital Surplus / (Deficit)</b>	<b>211,513</b>	<b>(49,670)</b>	<b>261,183</b>
<b>Net Surplus / (Deficit)</b>	<b>(258,052)</b>	<b>(1,981,800)</b>	<b>1,723,748</b>

## MANINGRIDA COMMUNITY PROFIT AND LOSS REPORT

Year Ended 30 June 2021

	Actual	2020-2021 Budget	\$ Variance
<b>OPERATING REVENUE</b>			
Income Rates	959,718	959,741	(23)
Income Council Fees and Charges	41,135	41,377	(242)
Income Operating Grants	2,235,349	2,117,658	117,691
Income Allocation	299,602	384,557	(84,955)
Other Income	204,014	28,453	175,561
Income Agency and Commercial Services	1,308,548	1,654,072	(345,524)
<b>Total Operating Revenue</b>	<b>5,048,366</b>	<b>5,185,858</b>	<b>(137,492)</b>
<b>OPERATING EXPENDITURE</b>			
Employee Expenses	2,035,679	2,266,990	231,311
Contract and Material Expenses	1,125,225	1,914,220	788,995
Finance Expenses	71,372	1,800	(69,572)
Travel, Freight and Accom Expenses	129,579	121,860	(7,719)
Fuel, Utilities & Communication	364,836	363,901	(935)
Other Expenses	488,141	640,504	152,363
<b>Total Operating Expenditure</b>	<b>4,214,832</b>	<b>5,309,275</b>	<b>1,094,443</b>
<b>Net Surplus / (Deficit) - Rev Exp Only:</b>	<b>833,534</b>	<b>(123,417)</b>	<b>956,951</b>
<b>CAPITAL INCOME</b>			
Capital Grant and Contributions	3,017,390	2,937,418	79,972
<b>Total Capital Income</b>	<b>3,017,390</b>	<b>2,937,418</b>	<b>79,972</b>
<b>CAPITAL EXPENDITURE</b>			
Capital Expenditure	2,596,045	4,226,146	1,630,101
Total Capital Expenditure	2,596,045	4,226,146	1,630,101
<b>Total Capital Surplus / (Deficit)</b>	<b>421,345</b>	<b>(1,288,728)</b>	<b>1,710,073</b>
<b>Net Surplus / (Deficit)</b>	<b>1,254,879</b>	<b>(1,412,145)</b>	<b>2,667,024</b>

## MINJILANG COMMUNITY PROFIT AND LOSS REPORT

Year Ended 30 June 2021

	Actual	2020-2021 Budget	\$ Variance
<b>OPERATING REVENUE</b>			
Income Rates	103,517	103,517	-
Income Council Fees and Charges	15,415	21,620	(6,205)
Income Operating Grants	633,154	636,282	(3,128)
Income Allocation	221,112	299,191	(78,079)
Other Income	8,901	6,600	2,301
Income Agency and Commercial Services	829,633	869,740	(40,107)
<b>Total Operating Revenue</b>	<b>1,811,732</b>	<b>1,936,950</b>	<b>(125,218)</b>
<b>OPERATING EXPENDITURE</b>			
Employee Expenses	1,339,101	1,521,799	182,698
Contract and Material Expenses	332,588	582,827	250,239
Finance Expenses	16,243	1,764	(14,479)
Travel, Freight and Accom Expenses	135,455	226,337	90,882
Fuel, Utilities & Communication	254,318	273,053	18,735
Other Expenses	391,579	376,163	(15,416)
<b>Total Operating Expenditure</b>	<b>2,469,284</b>	<b>2,981,943</b>	<b>512,659</b>
<b>Net Surplus / (Deficit) - Rev Exp Only:</b>	<b>(657,552)</b>	<b>(1,044,993)</b>	<b>387,441</b>
<b>CAPITAL INCOME</b>			
Capital Grant and Contributions	595,651	595,651	-
<b>Total Capital Income</b>	<b>595,651</b>	<b>595,651</b>	<b>-</b>
<b>CAPITAL EXPENDITURE</b>			
Capital Expenditure	655,357	681,069	25,712
Total Capital Expenditure	655,357	681,069	25,712
<b>Total Capital Surplus / (Deficit)</b>	<b>(59,706)</b>	<b>(85,418)</b>	<b>25,712</b>
<b>Net Surplus / (Deficit)</b>	<b>(717,258)</b>	<b>(1,130,411)</b>	<b>413,153</b>



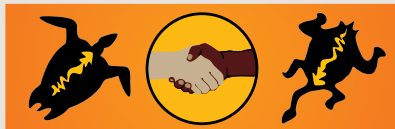
# WARRUWI COMMUNITY PROFIT AND LOSS REPORT

Year Ended 30 June 2021

	Actual	2020-2021 Budget	\$ Variance
<b>OPERATING REVENUE</b>			
Income Rates	158,245	158,245	-
Income Council Fees and Charges	5,734	7,960	(2,226)
Income Operating Grants	812,919	1,405,512	(592,593)
Income Allocation	124,121	291,427	(167,306)
Other Income	8,605	6,000	2,605
Income Agency and Commercial Services	718,638	791,777	(73,139)
<b>Total Operating Revenue</b>	<b>1,828,262</b>	<b>2,660,921</b>	<b>(832,659)</b>
<b>OPERATING EXPENDITURE</b>			
Employee Expenses	1,947,745	2,102,661	154,916
Contract and Material Expenses	464,682	781,083	316,401
Finance Expenses	13,844	210	(13,634)
Travel, Freight and Accom Expenses	121,597	153,715	32,118
Fuel, Utilities & Communication	195,097	196,184	1,087
Other Expenses	388,717	382,138	(6,579)
<b>Total Operating Expenditure</b>	<b>3,131,682</b>	<b>3,615,991</b>	<b>484,309</b>
<b>Net Surplus / (Deficit) - Rev Exp Only:</b>	<b>(1,303,420)</b>	<b>(955,070)</b>	<b>(348,350)</b>
<b>CAPITAL INCOME</b>			
Capital Grant and Contributions	1,240,105	940,105	300,000
<b>Total Capital Income</b>	<b>1,240,105</b>	<b>940,105</b>	<b>300,000</b>
<b>CAPITAL EXPENDITURE</b>			
Capital Expenditure	766,715	1,803,538	1,036,823
Total Capital Expenditure	766,715	1,803,538	1,036,823
<b>Total Capital Surplus / (Deficit)</b>	<b>473,390</b>	<b>(863,433)</b>	<b>1,336,823</b>
<b>Net Surplus / (Deficit)</b>	<b>(830,030)</b>	<b>(1,818,503)</b>	<b>988,473</b>



**WEST ARNHEM**



**REGIONAL COUNCIL**

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