



Annual Report

2015-16

Belyuen Community Government Council Annual Report 2015-16

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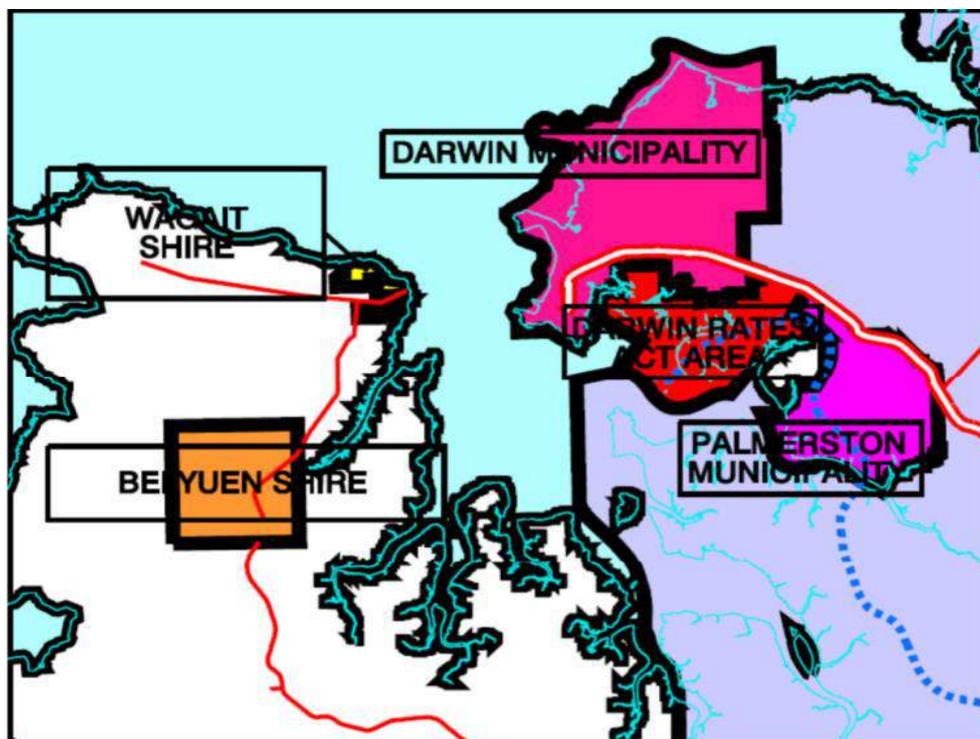


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Audited Financial Statements 2015-2016 Follow as a separate document	

Introduction from the Chief Executive Officer

Welcome readers to the 2015-2016 Belyuen Community Government Council Annual Report.

As in previous years the commitment, performance and dedication of the Belyuen Staff far exceeds any performance assessment that can be recorded in the Annual Report. It also exceeds any correlation between programme funding levels and performance outputs because in most cases Belyuen Council is underfunded to deliver what is required by the Government AND especially what is needed by the client recipients.

Two positive things that happened during this period were: Firstly the strong working relationship that has been built up between Ironbark Aboriginal Corporation, their staff, Belyuen participants and Council's workforce; and Secondly the strong relationship built up with Council, Community members and the Belyuen Primary School with the delivery of the Culture Programme.

Both of these although very different are really good examples of organisations respectfully working closely together in the community and with the community with the underlying factor being 'having the right people for the job'.

Unfortunately there are two negative things that have impacted on the community both its present and future. Firstly the issue of Belyuen Governance still remains unresolved and along with that is the 'future' of Belyuen as a standalone Local Government Authority with a population of 190 people all of whom are Indigenous and who remain the most disadvantaged people in Australia; and Secondly the issue of NLC Section 19 Leases with the NLC seeking substantial fees for Council managed assets, which Council simply cannot afford. These payments are in relation to the Aged Care (Imabulk) Centre, Knucky Women's Centre, Council Office, Community Hall, and Community Store all being on Aboriginal Land under the Delissaville Land Trust.

Council through its employees will continue into 2016-2017 providing the best services they can to the community while the Federal Government and Northern Territory Government through their Department's and funded agencies along with the NLC will hopefully sort out the issues referred to above.

I would like to thank Council's Manager Bill Stuchbery for 'hanging in' with us.

I welcome any comments to the 2015 – 2016 Annual Report.



Cathy Winsley

CEO

Manager's Report

Belyuen Community Government Council 's operating revenues exceeded \$2M for the first time and a modest surplus before depreciation was again achieved. The vast majority of operational expenditure is for the provision of non-core local government services such as the store, aged care, Centrelink, and mechanical workshop.

This significant expenditure on non-core services demonstrates the importance of Council to the indigenous community of Belyuen.

Notwithstanding the budget performance, the continuance of Belyuen as a viable council in its own right is not sustainable and action needs to be taken by government to address local government reform in the region seriously and urgently. It remains an extreme frustration that the efforts of Belyuen to form a new regional council continues to drag on, and that council remains under management without local representation now for 9 years.

My particular thanks and appreciation are again extended to the CEO, Cathy Winsley, for her continued commitment to the community. My sincere thanks are also extended to the Belyuen staff who have provided quality services throughout the year.



Bill Stuchbery
Manager
Belyuen Community Government Council

Belyuen Staff 2015-16

Council Administration

Cathy Winsley	CEO
Sonya Singh	Centrelink Agent

Imabulk Aged Care

Kelly Murphy	Coordinator P/T
Linda Yarrowin	Aged Care Worker
Trudy Walla	Aged Care Worker
Catherine Moreen	Aged Care Worker
Regina Bigfoot	Aged Care Worker Casual

Belyuen Store

Kelly Murphy	Manager P/T
Brendan Singh	SNP Coordinator
Simone Moreen	Casual Retail Asst.
Linda Yarrowin	SNP Assistant P/T
Noeleen Jenkins	Retail Assistant

Civil Works

Mark Perejuan	Manager
Peter Winsley	Assistant Manager
Kyle Perejuan	Mechanic
Rex Sing	ESO Trainee
Anthony Richards	Parks and Gardens Casual

Sport and Recreation

Leikeisha Woodie	Casual
Brentley Moreen	Casual

Belyuen Council Culture Programme held at Belyuen Primary School

Lisa Buchanan

Culture Programme Coordinator P/T

Council employs Community people on a casual basis and depending what the activity is.

People who have had casual employment

Lorraine Lane, Patsy Jorroch, Mona Singh, Rowena Mardi, Lorraine Williams, Bronwyn Bianamu, Angelina Owen, Anne Moreen, Angela Bigfoot, Joshua Nilco, Peter Jorroch, Colin Ferguson, David Gordon, Gwen Rankin, Samantha Singh, Sharon Lane, Andrea Mardi, Sheree Bianamu, Regina Bigfoot, Maria Lippo, Lenny BurBur, Anthony Moreen, Henry Moreen, Demetrius Mardi, Leanne Lippo, Jacinta Jorroch, Jason Jimaran, Wayne BilBil.

Local Meeting Group 2015-2016

Belyuen Council Ironbark Employment Belyuen Clinic

Yilli Rreung Housing Belyuen School Kenbi Rangers – NLC

Ironbark Night Patrol Department Prime Minister and Cabinet

Local Meetings ceased early 2016 mainly because it was difficult to get people together at a suitable time that did not interfere with their work.

In July 2016 another group was formed solely with local Belyuen people. This group is known as the **Belyuen Local Advisory Group** and meets monthly after work.

About Belyuen

The Belyuen Community is located on the eastern side of the Cox Peninsula, approximately 20km south of Mandorah. It is 128km by road to Darwin. Alternatively, a ferry trip from Darwin to Mandorah takes approximately 14 minutes.

The community has a population of approximately 190 people from seven language groups: Emmi, Wadigin, Kiuk, Malak Malak, Marriamu and Maranunggu.

Belyuen Community Government Council strives to:

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

Belyuen Long-term Strategies

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

2015-2016 was a hard year for Belyuen Council with very little success in terms of grant approvals to replace or erect/construct new infrastructure within the Community. Council applied for a number of Special Purpose Grants through the Department of Local Government but was not successful with any of them. Applications covered fencing of the Belyuen dump which had become an even bigger problem with the closure of the Mandorah Dump resulting in a lot of illegal dumping literally anywhere in the vicinity of the dump site itself. Other applications included removing more trees in communal/park areas that had been identified as dangerous, purchasing a garbage truck so Council could do their own rubbish removal and potentially Wagait Shire's waste removal.

Through the Roads to Recovery Programme Council was able to widen the main road coming into the Community. The sides of the road had broken away with the increase of vehicles particularly trucks coming in and out and the road is not much more than single lane.

Through a Family Safe Programme Council received funding to erect solar lights at the open basketball court. The lights will mean that youth can play basketball in the evenings without having to ask people to turn power on or get power tickets.

Council will keep applying for funding for projects such as dump fencing, solar street lighting, tree removal and oval solar lighting through whatever funding avenues become available. They are all very legitimate needs and all relate to specific Programme Performance Objectives.

The usual repairs and maintenance on buildings was done as required and within Council's budget.

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

At the end of 2015-16 there have been no changes to the Belyuen Council governance structure.

Discussions with Local Government staff, Coomalie Shire and Wagait Shire (to a lesser extent) did continue in an irregular manner and the Department of Local Government funded Coomalie Shire to undertake yet another Consultancy around this whole Shire/amalgamation concept with Belyuen and Wagait providing input into the Consultancy.

Council and the community members continue to work closely together with community activities held regularly and community staff are involved in decision making about the services their programs deliver. Council continues to have high Indigenous employment numbers within the staff. This enables a strong Indigenous perspective on how programmes are delivered and the key issues of the programme. Council has found this informal decision making process very beneficial as it covers a broad cross section of the community within a work context and without community politics.

Council will help support and create local jobs

A high priority for Council is employment and training of local people. All Council workplaces and programs have a majority of local people employed. All staff have access to training – both accredited and non-accredited. Whenever possible training is provided within the community to encourage other community members to attend and to make it easier on staff in terms of not having to leave family.

The women in the Aged Care and Home and Community Care Program are amongst the best qualified Indigenous Aged Care Workers in the Northern Territory, having been working solidly for eight years since leaving the CDEP program. Due to the continued support and funding from the Federal Department of Health and Ageing Indigenous Workforce Program, this program has grown from strength to strength. Added to this is the high quality of training (on site) that H & K Training provide. Council would welcome an increase in staff for this programme so that more services could be offered more often. For example instead of cleaning a client's room, kitchen and bathroom area once a week it would be preferable to do cleaning twice a week. This however requires the availability of more staff.

Council's Workshop continues to provide opportunities for employment and training. 2015-2016 Council employed a third mechanic and a trainee Essential Service Officer. Council also employs community people on a casual basis to help with slashing of large communal areas, airstrip, oval and road maintenance. The workshop is well situated to expand services with the lead up to the Cox Peninsula Land Development and the possibility of expansion of boundaries into one large Shire. Council has already started to ensure that staff are fully qualified and are hoping to continue to expand the Workshop's workforce and contract work.

Council and Ironbark Employment worked together to keep the Women's Centre operating after funding for the Centre was no longer supported by the Department of Prime Minister and Cabinet.

Ironbark were able to use the Centre as a base for Belyuen women to do their participation activities. Skills development has always played a major role at the Centre and fortunately this was able to continue under Ironbark Employment. The Centre provides activities for a broad age group of women from 18 to 70 years.

Belyuen Store is another Council workplace that employs community people. Retail brings different challenges than areas such as administration or art/craft. The biggest challenge is having reliable staff ie staff who turn up every day on time. Without the staff on the tills or cooking takeaway orders it is very difficult to open the doors in the mornings and it puts a lot of extra work on the couple of staff who are on time every day.

Council has five Host Place Agreements through Ironbark. Two at the Workshop, 2 at Aged Care and 1 at the Council Office. All 5 participants are doing very well.

Council will continue to strive to offer opportunities for staff and community members to be involved in training and skills development with the view to helping them gain confidence in applying for and gaining employment.

Local activities that encourage residents of all ages and genders to be involved in strengthening their culture.

Council was successful in receiving funding from the Department of Prime Minister and Cabinet to run a three year Culture Programme through the Belyuen Primary School. A trial programme the previous year proved to be extremely successful with the children and the adults in the community. With adults/parents being the teachers there has been a big opportunity for the children to learn about their culture. There have been over 30 adults involved in this programme representing all the different language groups in the community.

Council continues to support families during Sorry Business and funeral times to help take some of the stress off family members and to support the family in the way in which they want the funeral to happen. Generally it is a combination of cultural way and non Indigenous way. 2015-2016 there was sadly 14 funerals. This puts a big strain on the whole community not just emotionally but also financially as families struggle with funeral costs and feeding other family members who come into the community in readiness for the funeral.

Local activities that encourage residents of all ages and genders to be involved in recreational and sporting activities that build a healthy lifestyle and create a community that residents enjoy

Belyuen Council continues to struggle with sport and recreation in the community. There are a number of issues i Having community people who will work regularly ; ii Having people who want to work later in the day for a few hours; iii Having adequate funding to actually do something constructive over a full year.

The main reason that Belyuen did not use all the sport and recreation funding is because Council struggled to find people who were prepared to work regularly for a couple of hours 3-4 times a week and to start late afternoon.

Basketball is the most popular sport played by the youth and the younger children like playing soccer.

Council has held a number of discos in the recreation hall and these are always well attended and enjoyed.

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

The same four commercial opportunities are still identified from the previous year.

Briefly these are:

Store

Passing trade fuel (24 hours outdoor terminals) and takeaway food.

Picnic outdoor Café style set up for tourists.

Fresh bread baking- daily to sell on the Peninsula.

Workshop

Mobile mechanic service

Towing service

Weekend servicing or vehicle inspections

Expand contract work with Power and Water

Verge maintenance Cox Peninsula Road

Aged Care

New residential centre covering residential care and respite

Expand client base

Hostel type accommodation for visiting family

Hall

Social activities – movie nights, discos, basketball competitions, bingo, special alcohol licence for specific activities, sale of food which can link to the store.

There are many small business and employment opportunities from any of these four.

Council needs expertise to help develop these concepts with the view to them becoming enterprises for the community and creating sustainability within the community.

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

Council organises community clean ups before and after the wet season and one in the middle of the year. The clean ups are generally well attended and this year were greatly assisted largely by the workshop staff, Ironbark staff and participants and Yilli Housing Officer.

Visitors to the community often comment on how clean the community is.

Council's weekly rubbish collection service is outsourced and rubbish dumped at the Belyuen dump solely to keep costs down. Council maintains the dump as best as possible given that it is not fenced and there is a large amount of 'non Belyuen' waste dumped there.

Workshop staff assist community people with the removal of old vehicles from in and outside their yards. Old vehicles lying around can become missiles in the cyclone season, they become a 'home' for snakes, 'items' for people to smash up when they are bored and they give the community a very 'unkept' appearance.

Council with assistance from Ironbark Employment participants continue to maintain the parks and communal areas. The participants for a small fee will pick up rubbish within people's yards and dump it for them. They also do lawn mowing.

The Yilli Housing Officer is also very proactive in encouraging people to keep their yards tidy and to remove rubbish.

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

Council strives to help maintain a safe and healthy community for everyone. Council within their financial and personnel capacity works closely with the school and clinic staff to address needs.

Council works closely with Night Patrol and the Police to help keep the community safe. The battle with hooning and drunk driving is a continual struggle which unfortunately puts a lot of people's lives at risk and in some instances has fatal outcomes.

Council provides a school nutrition program for Belyuen students and this gives them breakfast and lunch including protein based milk drinks and fruit. For some students this is the main food they eat daily and come school holidays these students often go hungry.

Service Providers such as Save the Children and Fun Bus have been regularly visiting Belyuen to provide activities for the 0-4 year olds. Save the Children staff work well with community and Council.

Team Health visit every fortnight and work with a number of women who have requested help. Team Health now has their own office space in the Prime Minister and Cabinet's 'village' in the community.

Quarterly Vet visits help keep down the dog population and with tick and worm medication helps keep them a bit healthier. The Police now take the role of dealing with vicious dogs that need to be removed from the community.

Saying No to Domestic Violence has been an ongoing campaign through the women at the Women's Centre.

Aged and Disabled members of the community continue to be cared for through the Imabulk (aged care) Programme. There are currently 14 clients receiving services of which 3 are in wheelchairs, two are

totally vision impaired and 1 is dependent on a walking frame and another is dependent on a walking stick for their mobility.

This programme has changed from primarily aged and a few disabled to primarily disabled and a few aged. Council predicts that this pattern will just keep increasing as the health effects of people's drug and alcohol usage is on the rise and the age group keeps getting younger.

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Maintenance and upgrade of parks, reserves and open spaces Parks, reserves and other open spaces on council lands, including ovals, are developed and maintained for the use and benefit of recreational activities of the community. Excludes road reserves and the maintenance and upgrade of buildings, facilities and fixed assets	Ongoing mowing and removal of foliage, weeds and debris from community spaces	<ul style="list-style-type: none"> • The Belyuen community is consistently visually tidy and long grass and weeds are kept to a minimum at all times 	<ul style="list-style-type: none"> • Under Civil Works mowing and slashing was done on a regular basis with an increase in activity during wet season and early dry season to ensure a fire safe community. • Ironbark participants worked with Council to keep the communal areas slashed and safe. • There were no WHS issues.
	Community oval	<ul style="list-style-type: none"> • Council continue to seek funding opportunities to maintain oval 	<ul style="list-style-type: none"> • Council has not been able to secure funding to top soil and level the oval. Council will continue to pursue funding for this important aspect of our Sport and Recreation Program. • Council has not been successful in getting funds to erect some solar lighting at one end of the oval. Council will continue seeking funds. • Ironbark participants assisted Council with slashing of the oval and repairing the oval fence. • There were no WHS issues.
	Playground equipment	<ul style="list-style-type: none"> • Playground equipment in parks to be maintained to a safe standard • There are no WHS incidents or consumer complaints. 	<ul style="list-style-type: none"> • Playground equipment was maintained to a safe and operational condition. • There were no WHS issues.

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	Tree Removal for safety of the community	<ul style="list-style-type: none"> • Council continues to have unsafe trees removed from Council areas in the community. 	<ul style="list-style-type: none"> • Council was unsuccessful in obtaining SPG's for the removal of other trees Identified as unsafe.
<p>Maintenance and upgrade of buildings, facilities and fixed assets Council controlled buildings (eg public toilets, council offices & depots, recreation and sport buildings) are managed and maintained in a usable and reasonable condition fit for use</p> <p>Maintenance and upgrade of buildings, facilities and fixed assets CONTD</p>	Council Office and Training Centre are maintained to provide a clean and safe working environment	<ul style="list-style-type: none"> • A clean and safe work environment is maintained and matters raised are addressed • Training Centre charged out non Council service providers to support building maintenance costs. 	<ul style="list-style-type: none"> • A clean and safe working environment was maintained and repair and maintenance issues immediately addressed including repairs to training centre ablutions and new locks. • Council Office cleaned daily and major clean ups undertaken as needed for visitors for meetings. • Large Council office was charged out to Housing Building Contractors undertaking work for Department of Housing. • Training Centre was charged out to service Providers as needed. • Training Centre was kept clean. • Fire equipment to both

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			<p>buildings was checked and maintained quarterly.</p> <ul style="list-style-type: none"> • There were no WHS issues.
	Community Store	<ul style="list-style-type: none"> • Store meets all public health and legislative requirements • There are no WHS issues 	<ul style="list-style-type: none"> • No WHS issues this year. • Work continues to be done internally as the store can afford it. Kitchen area and takeaway serving area have been changed to make it easier for staff when doing take away meals. The back storage area continues to be kept tidy and orderly. • Store Manager continues to ensure that there is no out of date stock on the shelves or in the back storage area. • Pest control was undertaken annually. • There were 2 break- ins in the store involving young people from Belyuen and visitors to Belyuen. Repairs were immediately done where damage was from the break ins. The Police were involved in both investigations. • Staff continue to organise the work areas to make it them functional. • HAZMAT box has been placed out the front of the door with up to date information.

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Core Services	2015-16 Activity	Performance Objective	Assessment
			<ul style="list-style-type: none"> • Clear signage to the 'cut off' switches for fuel tanks have been placed on the walls using arrows to indicate where the switch off box is. • Fire equipment is checked and maintained quarterly.
	Recreation hall	<ul style="list-style-type: none"> • Completion of major renovations to recreation hall 	<ul style="list-style-type: none"> • Major renovations have been completed. • There has been no damages to the building itself. • Council will be charging Service Providers for use of the Hall so that costs such as power, water, cleaning toilets etc can be recovered as Council does not get funding to operate the Hall. • Management Plan to be prepared depending on outcome of negotiations with NLC re Section 19 leases. • Fire equipment is checked and maintained quarterly. • No WHS issues.
	Maintain safe and operable Aged Care Centre and Women's Centre.	<ul style="list-style-type: none"> • All centres are clean and safe for staff and clients • No WHS incidents or consumer complaints are reported 	<ul style="list-style-type: none"> • There were no WHS issues or consumer complaints at either Centre • Aged Care Centre maintained to a high level of cleanliness. Workspaces and client rooms cleaned daily. • Compliance regulations met

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Core Services	2015-16 Activity	Performance Objective	Assessment
			<p>for Aged Care centre in regard to electrical tagging, pest control, fire equipment and the fire alarm system.</p> <ul style="list-style-type: none"> • All rooms continue to be occupied and maintained. • The Women’s Centre is currently used by ironbark to carry out Women’s participation activities. Ironbark and Council have an agreement over the use of the Centre. • There were no WHS issues. • The participants took responsibility for the cleaning of the Centre and the maintenance of the outside area. A garden area has been established with large raised garden beds made by the male Ironbark participants.
	Maintain a safe and operable workshop	<ul style="list-style-type: none"> • Nil WHS incidents are reported • Safe work environment maintained and staff are satisfied with facilities 	<ul style="list-style-type: none"> • There were no WHS reports • Workshop was kept organised and cleaned regularly. • Workshop Office still to be organised with a better filing system.
Maintenance of the community cemetery Cemeteries are managed and maintained in a clean and orderly	Maintain cemetery and surrounding area	<ul style="list-style-type: none"> • The community is satisfied with maintaining culture and environment at the cemetery 	<ul style="list-style-type: none"> • The community is very engaged in care for the cemetery which is kept clean and well maintained.

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Core Services	2015-16 Activity	Performance Objective	Assessment
condition and in a manner appropriate to provide a caring setting for the remembrance of the deceased. All burials other than those in Aboriginal land under the Aboriginal Land Rights (Northern Territory) Act 1976 must abide by the Cemeteries Act.			<ul style="list-style-type: none"> • Council and Ironbark participants worked together to maintain the cemetery. • Ironbark participants building a shade structure through a construction training programme run by ironbark. • Ironbark women participants continue to make headstones for graves. • There were no WHS issues.
Lighting for public safety, including street lighting Assist Power and Water Corporation to provide adequate and functioning street lighting for public safety	Ongoing operation of local lighting	<ul style="list-style-type: none"> • All street lighting is operable • Urgent repairs addressed in a timely fashion 	<ul style="list-style-type: none"> • Civil Works staff undertook ongoing monitoring of public lighting. • Street Lighting has created problems for Council as Council does not get funding to maintain the lights and they are continuously going out due to a number of factors such as minor power surges. There are continual complaints going to Council about the lack of street lighting and how unsafe it is in the community at night time when people are walking around. • Street lighting is maintained within Council's financial capability and Council will continue to keep repairing when finances are available until all street lighting is fully operable.

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			<ul style="list-style-type: none"> • Council did seek an SPG towards end of 2016 to replace all street lights with solar lighting which would significantly reduce power costs, do away with surge problems and because of the materials used significantly reduce vandalism. Unfortunately Council was not successful with the SPG and can no longer apply for this funding through SPGs • There were no WHS issues.
Local road upgrading and construction Upgrading the standard of existing roads and construction of road infrastructure. This does not include maintenance of roads	Entrance to community fully upgraded	<ul style="list-style-type: none"> • Complete entrance upgrade 	<ul style="list-style-type: none"> • The road coming into the community was widened through a Roads to Recovery programme. The work was undertaken under the Civil Works programme and provided a casual job to a community member who had had outside experience working on the Cox Peninsula Road construction.
Local roads maintenance Maintenance includes potholing, shouldering, grading, resealing, line marking and rehabilitation	Potholes and local road damage repaired as required	<ul style="list-style-type: none"> • Repairs completed in a timely manner 	<ul style="list-style-type: none"> • Internal roads are maintained within Council's financial capacity. • Potholes are filled in.

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Traffic management To regulate, warn and guide road users including street signs and traffic signs	Traffic management issues identified and addressed	<ul style="list-style-type: none"> • Traffic issues addressed in a timely manner 	<ul style="list-style-type: none"> • Recent large increase in the number of private vehicles and an increase in the number of trucks entering the community require a traffic management plan including speed bumps, signs, kerbing and blocking of short cuts. • Council through Roads to Recovery and the Belyuen School through the Dept. of Education Infrastructure section have \$25000 to erect bollards along the school fence line to make a defined walk way for the children, erect speed humps and signage. This work will be completed before the end of 2016. • Council will continue with further traffic management programmes through the next round of Roads to recovery funds. • There were no WHS issues.
Waste management Plan for a deliver waste management services to reduce the risk of harm to the community, are environmentally sustainable and include waste management strategies for was reduction, reuse and recycling	Regular collection of household waste, maintenance of landfill and quarterly community clean up days	<ul style="list-style-type: none"> • Two per fortnight bin pick ups • Minimise windborne litter • Good participation in community clean up. • Seek funds to fence the dump area to help control dumping of rubbish. 	<ul style="list-style-type: none"> • Fin Bins pick up weekly in the community. • Civil Works staff continue to maintain the dump area despite the fact that the dump is out of control largely by outside users. The site needs to be fenced as people outside of the community use it and

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Core Services	2015-16 Activity	Performance Objective	Assessment
			<p>are dumping everything anywhere. The problem has been exacerbated since the closing of the Mandorah dump.</p> <ul style="list-style-type: none"> • Council has applied for funds through SPG on two occasions however has not been successful. • Council is no longer eligible to apply for fencing funds through SPGs and will have to look outside of Local Government for financial assistance. • Ironbark participants have assisted Council with clean ups and also provide a rubbish removal service at a small fee to Belyuen residents. This service greatly helps to reduce the amount of rubbish in the community especially rubbish that will not fit into a wheelie bin. • Council had a successful annual Cyclone Season Clean Up. • There were no WHS issues.
<p>Weed control and fire hazard reduction in and around community areas Control of vegetation and weeds around community areas managed by</p>	<p>Regular slashing and weed spraying around Council perimeter Weed control around all Council fences</p>	<ul style="list-style-type: none"> • There are no serious community space fire outbreaks • Vegetation and weeds under control around all Council 	<ul style="list-style-type: none"> • Civil Works staff performed regular mowing and slashing as required with increased frequency during wet season and start of dry to minimise

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Core Services	2015-16 Activity	Performance Objective	Assessment
agreement with community, and around Council controlled roads and facilities		assets and boundary	fire risk. <ul style="list-style-type: none"> • Ironbark participants assisted with the slashing of communal areas. • Civil Work's staff undertook weed spraying as needed. • There were no major fire outbreaks this year. • There were no WHS issues.
Dog control Implement programs for dog control to protect the health, safety, amenity and environment. Provision of service that promotes responsible animal care	Vet clinic engaged quarterly to look after health of community dogs	<ul style="list-style-type: none"> • Ark Vet visit quarterly • Pets are healthy • There is a decrease in the number of pets in the community 	<ul style="list-style-type: none"> • Ark Vets continue to visit the community resulting in an increase in the number of dogs desexed. In turn, this has resulted in a notable decrease of puppies in the community. • There has been no more bad outbreaks of parvo which would be helped by the increase in the number of female dogs being desexed. • ARK Vets continue to play an important role in helping to maintain healthy dogs as they give advice to dog owners on their visits. • The Vet has also started immunising puppies on request which is covered by the Programme. This also helps to decrease the mortality rate and spread of diseases such as Parvo. • There were no WHS issues.

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Core Services	2015-16 Activity	Performance Objective	Assessment
Civic community events To provide support for the development of community events and increase community participation in events and activities	A calendar of community events is coordinated by Council with the support of stakeholders	<ul style="list-style-type: none"> • Council supports regular local activities for all age groups 	<ul style="list-style-type: none"> • Community events included: NAIDOC, International Women's Day, Belyuen's Annual Christmas Party • All events well publicised and well attended • There were no WHS issues.
Local Emergency Services Assist the lead agency in the management of the delivery of emergency services and advocate for the provision of appropriate services to remote communities	Emergency plan in place and available on website Plan is updated at the beginning of each wet season	<ul style="list-style-type: none"> • Emergency plan updated and available on website • Emergency plan followed during emergency • Committee formed in case of emergency to implement cyclone procedures 	<ul style="list-style-type: none"> • Plan has been updated and placed on the website 9th Edition. • Fortunately there were no incidences that needed the Emergency Plan to be activated. • HAZMAT information has been included in the Plan.
Library and Cultural heritage services Support the provision of library and information services which promote and support the recreational and lifelong learning needs of the community and increase community participation in cultural heritage services	Council provides internet access points in community Library training on the internet provided to community members	<ul style="list-style-type: none"> • Community internet access points functional 95% of the year • Training programs provided 	<ul style="list-style-type: none"> • Internet access available to the community at the Women's Centre and Council Office.
Administration of local By-laws Development, monitoring and enforcement of by-laws for a safe and healthy community	Not applicable to Belyuen	<ul style="list-style-type: none"> • Council does not have any By Laws. 	<ul style="list-style-type: none"> • Council will support a regional approach to by-law development.
Public and corporate relations Provision of communication and information between Council and communities	Council will continue to hold community workshops and community meetings to engage the community in decision making	<ul style="list-style-type: none"> • Workshops and meetings will be recorded and outcomes of decisions made will be placed on Council notice board and distributed around community 	<ul style="list-style-type: none"> • Council continues information sharing through a variety of ways – workplaces, community venues, flyers distributed to all households, plus notice boards

Belyuen Community Government Council Annual Report 2015-16

Core Services	2015-16 Activity	Performance Objective	Assessment
		service providers and workplaces <ul style="list-style-type: none"> • Council continues to support community awareness opportunities on issues which assist the community in taking control of life choices 	at the Council Office, Store, Clinic, Ironbark Office and the local School. <ul style="list-style-type: none"> • Council assisted organising workshops such as Alcohol Management, Women’s Health, • Council publicises events and workshops via flyers and good attendance at activities demonstrates the success of the promotion strategy
Customer relationship management including complaints and responses	Council staff are present within the community at all times to resolve complaints	<ul style="list-style-type: none"> • Complaints are dealt with through regular engagement with service providers and community 	<ul style="list-style-type: none"> • Council has community people in each workplace so any complaints are usually raised within the workplace and either dealt with there or taken to the CEO • Complaints are acted upon as ‘an emergency’ so that they do not get out of control and become bigger. • Many complaints are a result of misunderstanding rather than something wrong.
Training and employment of local people in Council operations Support the employment of local people in Council operations with provision for ongoing skill development and training	Council will provide staff with access to training to develop their skills in the workplace	<ul style="list-style-type: none"> • All staff have access to training in their workplace • Council provides real jobs for community people 	<ul style="list-style-type: none"> • Training and employment of local people is a high priority for Council • All local staff have access to training • Aged Care staff have annual training plans developed by HK and staff participate in regular training to ensure all staff have

Belyuen Community Government Council Annual Report 2015-16

Core Services	2015-16 Activity	Performance Objective	Assessment
			<ul style="list-style-type: none"> • appropriate knowledge • Women’s Centre staff and participants have a range of skills based training • Civil Works staff participated ESO refreshment course. • Centrelink Agent participated in Agent Training. • Staff participate in training on full wages.
Governance including administration of Council meetings, elected member support Activities regarding election of Council representatives, electoral boundaries, the administration of Council, the terms and conditions of Councillors and elected member support	Council operate a sound and legal administration in accordance with the Local Government Act and other legislation	<ul style="list-style-type: none"> • Nil breaches of legislation • Council meetings held in accordance with the Act 	<ul style="list-style-type: none"> • Meetings held monthly when Manager is available. Meetings are generally by phone using emails to send required information. • Manager attended meetings at Belyuen before end of the financial year to do Budgets, Rates and Shire Plan. • All minutes and agendas on Council website
Advocacy and representation on local and regional issues Development of proactive partnerships with government agencies, non-government sector, the private sector and the development of partnerships with key stakeholders	Council continues to participate in TOPROC and explore shared service options with Darwin and Wagait Councils Council liaises regularly with Land Councils, NGO’s and the private sector Council has support partnership with Rotary.	<ul style="list-style-type: none"> • 	<ul style="list-style-type: none"> • Council continues to explore options for shared services or a regional governance model including discussions with Coomalie Council and Local Government staff
Administration of local Boards, Advisory Boards and Management Committees Provision of secretariat or other support to local boards and	Not applicable	<ul style="list-style-type: none"> • Not applicable 	<ul style="list-style-type: none"> • Not applicable

Belyuen Community Government Council Annual Report 2015-16

Core Services	2015-16 Activity	Performance Objective	Assessment
management committees and effective governance at region ward and community levels			

Belyuen Community Government Council Annual Report 2015-16

Agency Services

Service	2015-2016 Activity	Performance Objective	Assessment
Aged Care	Council manages an Aged Care Centre for Belyuen residents in line with the funding agreement	<ul style="list-style-type: none"> • The service is provided under an agreement with the relevant funding agencies which have specific Council acquittal and reporting requirements 	<ul style="list-style-type: none"> • Council has 15 clients needing different levels of care and service provision. • Council works with the Federal Government and Service Providers ARRCS and Calvary to provide services that are specific to each client • Council has met all reporting requirements for Government and Service Providers. • Council has negotiated new funding agreements with the Federal Government for 3 year funding under the Government's new Input/Output directed Programme guidelines. • Council has negotiated new client service provisions with ARRCS and Calvary under the new CACP guidelines. • There were no WHS issues.
Sport and Recreation	Council to deliver regular sport and recreation program	<ul style="list-style-type: none"> • A range of activities are available to men and women on a regular basis 	<ul style="list-style-type: none"> • Council still struggles with the employment of staff for sport and recreation. Both male and female sports officers are required however with part time funding it does not allow for many hours to be divided between 2 people. • Council does not have additional funding to help with wages and within Council's financial

Belyuen Community Government Council Annual Report 2015-16

Service	2015-2016 Activity	Performance Objective	Assessment
			<p>restraints will assist where possible with providing transport (bus plus driver) and having ice available for cold drinks.</p> <ul style="list-style-type: none"> • Students have been involved in basketball competitions in Darwin and participating in the Junior NT AFL. • There were no WHS issues.
Power and Water services	Council to oversee bores and chlorination, maintain water storage compound, maintain sewerage ponds and maintain sewer pump station	<ul style="list-style-type: none"> • PowerWater contractual requirements are met 	<ul style="list-style-type: none"> • All contractual agreements have been met and there have been no WHS issues. • Council is planning on expanding power and water work through increasing the numbers of trained ESOs and extending services outside Belyuen through additional contracts.
Airstrip	Maintain airstrip under contract and oversee landings and take offs	<ul style="list-style-type: none"> • Contractual requirements are met and private companies using the airstrip are paying landing fees • Council to pursue increase in funding to cover real costs of maintaining airstrip 	<ul style="list-style-type: none"> • Council has two qualified Airstrip Reporting Officers and conducts ongoing activities in line with airstrip maintenance contract including slashing and weeding, checking lights. • Council continues to undertake annual airstrip inspections and monitoring to CASA standards • It is difficult to maintain rigid CASA standards on current limited funding. • There were no WHS issues.

Belyuen Community Government Council Annual Report 2015-16

Service	2015-2016 Activity	Performance Objective	Assessment
Centrelink	Provide Centrelink Agency Support	<ul style="list-style-type: none"> • Contractual arrangements are met 	<ul style="list-style-type: none"> • Centrelink services are as per contract and reporting arrangements. • Council employs a community person to be the Centrelink Agent • This person works with the CEO who as an agent assists when needed. • With changes to Employment requirements with Centrelink there has been an increase in Agency work and the detail of the work required. • There were no WHS issues.
Women's Centre	Manage the Women's Centre and support local women's activities	<ul style="list-style-type: none"> • Program delivered in line with contractual arrangements 	<ul style="list-style-type: none"> • Federal Government funded the Centre to 30 June 2015. • Council negotiated with Ironbark for them to use the Centre as part of the women's participation requirements. This gave the women a base to work from. This arrangement has proven very beneficial for both parties but in particular the Belyuen women. • The Centre is the key focal point for Belyuen women and plays a major role in cultural activities. • The Centre plays a very important role at funeral times designing and making coffin covers, wreaths, organising red skirts and t-shirts for the women and girls. • Women's Health workshops, Women's Legal information services, Team health were all

Belyuen Community Government Council Annual Report 2015-16

Service	2015-2016 Activity	Performance Objective	Assessment
			<p>regular service providers at the centre during 14-15.</p> <ul style="list-style-type: none"> • There were no WHS issues.
School nutrition program	Council's Store is contracted to provide a school meals service	<ul style="list-style-type: none"> • Program delivered in line with contractual arrangements 	<ul style="list-style-type: none"> • Program continues to be an important part of children's daily nutritional intake. The students have a nutritional milk drink and muesli bar on arrival, weetbix at recess and a hot meal, fruit and a fruit drink at lunch time. • There is some issues with lunches not being paid for but this is by far the minority, • There were no WHS issues
Emergency Relief Program	Provide emergency assistance to families in need	<ul style="list-style-type: none"> • Assistance by way of food, power tickets, clothing and emergency transport is provided on an as needed basis 	<ul style="list-style-type: none"> • Council has a new agreement with Dept of Social Services to fund the programme for three years. • Council continues to focus on pensioners both aged and disabled plus families with young children. • No money is given –VOUCHERS ONLY

Commercial Services

Service	2015-2016 Activity	Performance Objective	Assessment
Belyuen Store	Operate a profitable store that offers healthy, well priced, and appropriate goods to the community and passing local trade and provide real jobs for local people	<ul style="list-style-type: none"> • Settle outstanding store financial issues • Position store for revenue growth in future • Promotion of store to passing local trade 	<ul style="list-style-type: none"> • Store financial issues still need to be settled. • Council needs to continue to get financial assistance for new outdoor point of sale terminals for the fuel bowzers. • Council needs to continue to monitor the store monthly. • Council needs to continue to encourage service providers to access store fuel and other items needed daily. • More signage has been placed on the Cox peninsula Road advertising fuel etc. • Council continues to encourage young community members to work in the Store
Workshop	Generate revenue from workshop operations (inspections, vehicle repairs and plant hire) to lead to future job creation	<ul style="list-style-type: none"> • Position workshop for revenue growth into the future 	<ul style="list-style-type: none"> • Workshop staff continue to expand customer numbers with the majority coming from Wagait and others from Berry Springs and a few from Dundee. • Council now employs three mechanics . • Council is exploring ways to

Belyuen Community Government Council Annual Report 2015-16

			<p>expand services to include towing and Saturday morning MVR checks.</p> <ul style="list-style-type: none"> • Workshop mechanics have built up a good reputation on the Peninsula. • No WHS issues
Power and Water services	<p>Council to oversee bores and chlorination, maintain water storage compound, maintain sewerage ponds and maintain sewer pump station</p>	<ul style="list-style-type: none"> • Power and Water contractual requirements are met. 	<ul style="list-style-type: none"> • Council has a good working relationship with Power and Water staff. • Council has met all their contractual agreements. • Council employs two qualified Essential Services Officers and a trainee Officer. • There have been no WHS issues.

**BELYUEN COMMUNITY
GOVERNMENT COUNCIL**

General Purpose Financial Report
For the year ended 30 June 2016

BELYUEN COMMUNITY GOVERNMENT COUNCIL

General Purpose Financial Report
For the year ended 30 June 2016

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

We have audited the accompanying general purpose financial report of Belyuen Community Government Council ("the Council"), which comprises the statement of financial position as at 30 June 2016, and the statement of profit or loss and other comprehensive income, statement of working capital, statement of changes in equity and statement of cash flows for the year ended on that date, a summary of significant accounting policies and other explanatory notes, of the consolidated entity comprising the Council and entities it controlled during the year.

The Responsibility of the Chief Executive Officer for the Financial Report

The Chief Executive Officer of the Council is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the Local Government Act and Regulations 2008, and for such internal control as the Chief Executive Officer determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, we consider internal controls relevant to the Council's preparation and fair presentation of the financial report 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 controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Chief Executive Officer, as well as evaluating the overall presentation of the financial report.

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

Independence

We are independent of the Council, and have met the independence requirements of Australian professional ethical pronouncements.

Basis for Qualified Opinion

As is common for organisations of this type, it is not practical to establish an efficient system of controls over the following revenue lines prior to entry into its financial records:

Store Sales - \$737,470
Repairs to Vehicle and equipment - \$106,539

Accordingly, as the evidence available to us regarding this source of revenue was limited, our audit procedures with respect to these sources had to be restricted to the amounts recorded in the financial records. We therefore are unable to confirm that the store sales and repairs to vehicle and equipment revenues recorded by the Council are complete.

Qualified Opinion

In our opinion, except for the possible effects of the matter described above, the financial report presents fairly, in all material respects, the financial position of Belyuen Community Government Council as of 30 June 2016, and its financial performance and cash flows for the year then ended in accordance with Australian Accounting Standards and the *Local Government Act and Regulations 2008*.



Merit Partners



Matthew Kennon
Director

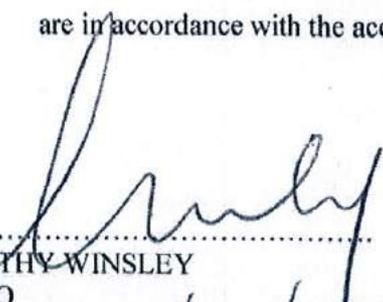
Darwin
6 December 2016

BELYUEN COMMUNITY GOVERNMENT COUNCIL

CEO'S CERTIFICATE

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

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


.....
CATHY WINSLEY
CEO

DATE: 6/12/16

BELYUEN COMMUNITY GOVERNMENT COUNCIL**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2016**

	Notes	2016 \$	2015 \$
OPERATING REVENUES			
Interest	3(b)	60	85
Grants & Contributions provided for Operating Purposes	3(a)	641,157	593,803
Other Operating Revenue	3(c)	1,523,152	1,381,085
TOTAL OPERATING REVENUES		<u>2,164,369</u>	<u>1,974,973</u>
OPERATING EXPENSES			
Employee Costs	4(a)	(769,475)	(658,366)
Depreciation	4(b)	(190,476)	(205,693)
Other Operating Expenses	4(c)	(1,317,215)	(1,275,518)
TOTAL OPERATING EXPENSES		<u>(2,277,166)</u>	<u>(2,139,577)</u>
OPERATING LOSS BEFORE CAPITAL AMOUNTS		(112,797)	(164,604)
Profit / (Loss) on disposal of property, plant and equipment		8,090	(477)
CURRENT YEAR LOSS BEFORE INCOME TAX		(104,707)	(165,081)
Income Tax		0	0
NET CURRENT YEAR LOSS AFTER INCOME TAX		(104,707)	(165,081)
OTHER COMPREHENSIVE INCOME		0	0
TOTAL COMPREHENSIVE LOSS FOR THE YEAR		<u>(104,707)</u>	<u>(165,081)</u>

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

BELYUEN COMMUNITY GOVERNMENT COUNCIL

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2016**

	Notes	2016 \$	2015 \$
CURRENT ASSETS			
Cash and cash equivalents	5	434,756	481,091
Trade and other receivables	6	109,932	127,922
Other current assets	7	83,363	89,041
Inventory	8	61,844	60,307
TOTAL CURRENT ASSETS		<u>689,895</u>	<u>758,361</u>
NON CURRENT ASSETS			
Property, plant and equipment	9	1,556,024	1,647,485
TOTAL NON CURRENT ASSETS		<u>1,556,024</u>	<u>1,647,485</u>
CURRENT LIABILITIES			
Trade and other payables	10	211,320	309,344
Employee provisions	11	248,365	212,691
TOTAL CURRENT LIABILITIES		<u>459,685</u>	<u>522,035</u>
NON CURRENT LIABILITIES			
Employee provisions	11	9,415	2,285
TOTAL NON CURRENT LIABILITIES		<u>9,415</u>	<u>2,285</u>
NET ASSETS		<u>1,776,819</u>	<u>1,881,526</u>
EQUITY			
Accumulated surplus		1,776,819	1,881,526
TOTAL EQUITY		<u>1,776,819</u>	<u>1,881,526</u>

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

BELYUEN COMMUNITY GOVERNMENT COUNCIL

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2016**

	2016 \$	2015 \$
Balance at the beginning of the year	1,881,526	2,046,607
Comprehensive income:		
Loss for the year attributable to members of the entity	(104,707)	(165,081)
Other comprehensive income for the year	0	0
Total comprehensive income attributable to members of the entity	(104,707)	(165,081)
Balance at the end of the year	<u>1,776,819</u>	<u>1,881,526</u>

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

BELYUEN COMMUNITY GOVERNMENT COUNCIL

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2016**

	Notes	2016 \$	2015 \$
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
<u>Receipts</u>			
Interest		60	85
Grant Income		641,157	593,803
Other revenue		1,519,150	1,301,187
<u>Payments</u>			
Employee costs		(740,928)	(648,444)
Other expenses		(1,374,849)	(1,180,329)
Net Cash provided by (used in) Operating Activities	12(b)	44,590	66,302
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
<u>Receipts</u>			
Proceeds from the sale of property, plant and equipment		12,727	0
<u>Payments</u>			
Purchase of property, plant and Equipment		(103,652)	(32,007)
Net Cash provided by (used in) Investing Activities		(90,925)	(32,007)
NET INCREASE / (DECREASE) IN CASH HELD		(46,335)	34,295
CASH AT THE BEGINNING OF THE FINANCIAL YEAR	12(a)	481,091	446,796
CASH AT THE END OF THE FINANCIAL YEAR	12(a)	434,756	481,091

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

BELYUEN COMMUNITY GOVERNMENT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

Basis of Preparation

These general purpose financial statements have been prepared in accordance with the *Local Government Act (NT)*, *Local Government (Accounting) Regulations (NT)* and the Australian Accounting Standards and Interpretations of the Australian Accounting Standards Board. The Council is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

The financial statements, except for cash flow information, have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement of fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar and are presented in Australian dollars.

Adoption of new and revised accounting standards

In the current year, the Council has adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that are relevant to their operations and effective for the current annual reporting period. The adoption of these new and revised Standards and Interpretations has not materially impacted the financial report.

New Accounting Standards for Application in Future Periods

The following new standards, amendments to standards or interpretations have been issued by the Australian Accounting Standards Board but are effective for future reporting periods. It is not expected that these pronouncements once effective will significantly impact the Council's financial statements. None of these pronouncements stated below have been adopted prior to the application date.

BELYUEN COMMUNITY GOVERNMENT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

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

Basis of Preparation (Cont'd)

Future Australian Accounting Standard Requirements

The following new standards/revised standards/Interpretations/amending standards were issued by the Australian Accounting Standards Board prior to the sign-off date, which are not expected to have a material financial impact on the Council for future reporting periods:

		Effective on or after	Financial year expected to be applied
AASB 9 'Financial Instruments (December 2014)'	Financial Instruments – December 2014	1 January 2018	30 June 2019
AASB 15 'Revenue from Contracts with Customers – (December 2014)	Revenue from Contracts with Customers – December 2014 (Principal)	1 January 2018	30 June 2019
AASB 16 'Leases'	Leases	1 January 2019	30 June 2020
AASB 2015-1	Amendments to Australian Accounting Standards – Annual Improvements to Australian Accounting Standards 2012-2014 cycle – AASB7 and AASB119	1 January 2016	30 June 2017
AASB 2015-2	Amendments to Australian Accounting Standards – Disclosure Initiative Amendments to AASB 101 – Presentation of Financial Statements	1 January 2016	30 June 2017

Accounting Policies

Revenue

Rates, grants, donations and other contributions

Rates, grants, donations and other contributions are recognised as revenues when the community government council obtains control over the assets comprising the contributions. Grants received relating to a future financial year are recorded as grants in advance at year end.

Control over granted assets is normally obtained upon receipt or upon prior notification that a grant has been secured.

BELYUEN COMMUNITY GOVERNMENT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

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

Revenue (Cont'd)

Contributions not received over which the community government council has control are recognised as receivables. In respect of uncollected rent, amounts where collection is considered doubtful have not been brought to account.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner, or used over a particular period, and those conditions were undischarged, conditions are disclosed in Note 13.

Interest Income

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

Other Revenue

Revenue from the sale of goods is recognised at the point of delivery as this corresponds to the transfer of significant risks and rewards of ownership of the goods and the cessation of all involvement in those goods.

Revenue recognition relating to the provision of services is determined with reference to the stage of completion of the transaction at the end of the reporting period and where outcome of the contract can be estimated reliably. Stage of completion is determined with reference to the services performed to date as a percentage of total anticipated services to be performed. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent that related expenditure is recoverable.

All revenue is stated net of the amount of goods and services tax (GST).

Income Tax

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

Good and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

BELYUEN COMMUNITY GOVERNMENT COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016**

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

Cash

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

Trade and Other Receivables

Trade and other receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Inventory

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

Property Plant and Equipment

Property, plant and equipment are measured on the cost basis and therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of property, plant and equipment is greater than the estimated recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount and impairment losses are recognised either in profit or loss, or as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present (refer to *Impairment of Assets*).

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

BELYUEN COMMUNITY GOVERNMENT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

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

Property, Plant and Equipment (Cont'd)

Depreciation

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

The depreciation rates used for each class of depreciable assets are:

	Useful Life		Depreciation Rate	
	Years		%	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Buildings & Infrastructure	20	20	5	5
Motor Vehicles	5	5	20	20
Office Furniture & Fittings	5	5	20	20

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at the end of each reporting period.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are recognised in profit or loss in the period in which they arise.

Impairment of assets

At the end of each reporting period, the Council reviews the carrying amount of its assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in profit or loss.

Trade and Other Payables

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

BELYUEN COMMUNITY GOVERNMENT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

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

Provisions

Provisions are recognised when the Council has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Provisions

Short-term employee provisions

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

Long-term employee provisions

Provision is made for employees' annual leave and long service leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Long-term employee benefits are measured at the present value of the expected future payments to be made to the employees. Expected future payments incorporate anticipated future wages and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Upon the re-measurement of obligations for other long-term employee benefits, the net change in the obligation is recognised in the profit or loss as a part of employee benefits expense.

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

Financial Instruments

Initial recognition and measurement

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

Financial instruments of the Council are initially measured at fair value plus transaction costs.

BELYUEN COMMUNITY GOVERNMENT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

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

Financial Instruments (Cont'd)

Classification and subsequent measurement

All financial assets of the Council are designated as loans and receivables.

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost

Amortised cost is calculated as the amount at which the financial asset or liability is measured at initial recognition less principal payments and any reduction for impairment, and adjusted for any cumulative amortisation of the difference between that initial amount and the maturity amount calculated using the effective interest method.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts the estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life cycle (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying amount with a consequential recognition of an income or expense item in profit or loss.

Financial liabilities

Non-derivative financial liabilities other than financial guarantees are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial liability is derecognised.

Impairment

At the end of each reporting period, the Council assesses whether there is objective evidence that a financial asset has been impaired. A financial asset or a group of financial assets will be deemed to be impaired if, and only if, there is objective evidence of impairment as a result of the occurrence of one or more events (a 'loss event'), which has an impact on the estimated future cash flows of financial assets.

BELYUEN COMMUNITY GOVERNMENT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

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

Financial Instruments (Cont'd)

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors, or a group of debtors, are experiencing significant financial difficulty, indications that they will enter bankruptcy or other financial reorganisation, and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having undertaken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance accounts.

When the terms of the financial assets that would otherwise have been past due or impaired would have renegotiated, the Council recognises the impairment for such financial assets taking into account the original terms as if the terms have not been renegotiated so that the loss events that have occurred are duly considered.

Derecognition

Financial assets are derecognised when the contractual rights to receipt of cash flows expire 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, which is extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in the profit or loss.

Comparatives

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

BELYUEN COMMUNITY GOVERNMENT COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016**

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

Economic Dependence

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

These general purpose financial statements have been prepared on a going concern basis in the expectation that such funding and support from the Australian and Northern Territory Governments will continue to be provided in future financial years.

Critical Accounting Estimates and Judgments

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

BELYUEN COMMUNITY GOVERNMENT COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016**

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

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

Housing and Community Amenities

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

General Public Services

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

Environmental Protection

Animal control program and associated veterinarian services.

Recreation, Culture and Religion

Sports and recreation facilities associated with a youth services program.

Social Protection

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

Economic Benefit

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

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

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

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

	General		Environmental		Housing and		Recreation, Culture		Social Protection	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Operating Revenues										
Interest	41	0	0	0	0	0	0	0	0	0
Other operating revenue	291,766	226,619	0	0	311,112	296,729	0	6,826	182,536	250,050
Grants - NT	69,542	69,542	0	0	36,000	36,000	50,909	0	117,511	146,136
Grants - NT /CWTH - Specific	0	0	0	0	0	0	30,000	33,846	1,250	0
Grants - C'wealth	0	0	0	0	88,303	44,928	126,000	126,000	47,505	9,000
Total Revenue	361,349	296,161	0	0	435,415	377,657	206,909	166,672	348,802	405,186
Operating Expenses										
Employee Costs	190,910	131,243	0	0	229,477	175,667	17,626	72,976	121,089	118,107
Depreciation	187,195	0	0	0	0	0	0	0	0	0
Other Operating Expenses	155,983	129,829	0	0	240,057	161,044	65,613	88,870	174,563	160,157
Total Expenses	534,088	261,072	0	0	469,534	336,711	83,239	161,846	295,652	278,264
Net Change in Assets	-172,739	35,089	0	0	-34,119	40,946	123,670	4,826	53,150	126,922
Total Assets	2,055,424	0	0	0	36,910	0	0	0	0	0

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

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

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

	Economic Benefit		Belyuen C.G.C.	
	Actual 2016 \$	Budget 2016 \$	Actual 2016 \$	Budget 2016 \$
Operating Revenues				
Interest	18	100	59	100.00
Other operating revenue	750,466	784,134	1,535,880	1,564,358.00
Grants - NT	0	0	273,962	251,678.00
Grants - NT /CWTH Specific	0	0	31,250	33,846.00
Grants - Cwealth	74,137	74,137	335,945	254,065.00
Total Revenue	824,621	858,371	2,177,096	2,104,047
Operating Expenses				
Employee Costs	210,374	178,813	769,476	676,806
Depreciation	3,281	0	190,476	0
Other Operating Expenses	683,635	679,558	1,321,851	1,219,458
Total Expenses	897,290	858,371	2,281,803	1,896,264
Net Change in Assets	-74,669	0	-104,707	207,783
Total Assets	153,585	0	2,245,919	

BELYUEN COMMUNITY GOVERNMENT COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016**

	2016 \$	2015 \$
NOTE 3(a) GRANTS AND CONTRIBUTIONS PROVIDED FOR OPERATING PURPOSES		
General Purpose Grants – Northern Territory		
Dept. of Local Government and Community Services	121,951	70,626
Corrugated Iron – Culture Program	0	22,364
HACC SPP Imabulk Program	67,500	73,908
HACC Workforce – CDEP	50,011	66,306
DLGCS – Matching Fund IEP	36,000	31,591
Total General Purpose Grants – Northern Territory	<u>275,462</u>	<u>264,795</u>
General Purpose Grants – Commonwealth		
Local Government – Roads	32,150	33,467
Dept. of Prime Minister & Cabinet	202,137	195,959
Roads to Recovery	32,357	0
Local Government – FAA	23,796	26,440
Dept. of Local Government & Community Services	0	62,797
Total General Purpose Grants – Commonwealth	<u>290,440</u>	<u>318,663</u>
Special Purpose Grants – Northern Territory		
Dept. of Sports & Recreation	30,000	3,958
Office of Youth Affairs	1,250	0
Total Specific Purpose Grants – Northern Territory	<u>31,250</u>	<u>3,958</u>
Specific Purpose Grants – Commonwealth		
Dept. of Social Services	44,005	6,387
Total Specific Purpose Grants – Commonwealth	<u>44,005</u>	<u>6,387</u>
Total Grants and Contributions Provided for Operating Purposes	<u><u>641,157</u></u>	<u><u>593,803</u></u>

BELYUEN COMMUNITY GOVERNMENT COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016**

	2016	2015
	\$	\$
NOTE 3(b): INTEREST INCOME		
Interest on bank accounts	60	85
Total Interest Income	60	85

NOTE 3(c): OTHER OPERATING REVENUE

Administration Fee	33,623	19,873
ATM Commission	616	368
Corrugated Iron Contribution	3,233	0
Centrelink Contract	57,979	56,778
Office Rental	19,213	13,993
Rental	93,600	93,600
Residential Fees	33,542	24,990
Donation	1,550	650
Environment	5,926	5,949
Hire of Plant & Equipment	48,121	27,413
Ground Maintenance	7,007	3,335
Airstrip Maintenance	45,175	52,855
Frontier Brokerage	39,828	35,386
Airstrip Landing Fee	0	200
Meals on Wheels	36,573	36,457
Period Contract – PAWA	75,445	68,682
Waste Management Charge	43,199	43,002
Rates	36,666	36,124
Repairs to Vehicle/Equipment	106,539	90,424
Store sales	737,470	713,666
Silver Circle Brokerage	48,270	36,160
Sports Vacation Program	3,000	5,071
Support Service Fees	10,595	0
Postal Service Fees	10,180	9,873
Workers Compensation Claim	0	2,962
Wage /Super Reimbursement	24,801	0
Sundry	1,001	3,274
Total Other Operating Revenue	1,523,152	1,381,085

BELYUEN COMMUNITY GOVERNMENT COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016**

	2016	2015
	\$	\$
NOTE 4(a): EMPLOYEE COSTS		
Salaries and Wages	685,933	574,949
Superannuation	67,940	66,317
Workers Compensation	15,602	17,100
Total Employee Costs	769,475	658,366

NOTE 4(b): DEPRECIATION EXPENSE

Buildings	62,276	60,521
Office Equipment – Store	466	74
Infrastructure	72,189	72,483
Furniture & Fittings	2,662	7,499
Plant & Equipment	52,883	65,116
Total Depreciation Expense	190,476	205,693

NOTE 4(c): OTHER OPERATING EXPENSES

Accounting fees	93,072	93,732
Audit	22,145	26,301
Admission fee	0	82
Advertising	1,170	1,432
Administration Charges	17,959	19,983
Animal Control	1,670	3,340
Bank Charges	4,440	4,392
Bad Debts	6,042	748
Christmas Party	383	374
Cleaning Supplies	4,634	5,220
Consultants	12,060	17,572
Cost of goods sold	491,672	493,016
Environment	342	448
Equipment <\$1,000	16,367	14,182
Electricity	36,382	35,866
Entertainment	1,630	0
Food Purchases	39,564	40,220
Fees	1,712	1,434
Fines & Penalties	0	72
Freight	370	2,319
Funeral Costs	500	0
Funds Returned	3,113	0
Gas Supplies	1,863	2,364
Garbage / Waste Charges	29,253	28,931
Gardening, ground maintenance	1,870	47,262
SUBTOTAL CARRIED FORWARD	788,213	839,290

BELYUEN COMMUNITY GOVERNMENT COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016**

NOTE 4(c): OTHER OPERATING EXPENSES (Cont'd)

	2016	2015
	\$	\$
SUBTOTAL BROUGHT FORWARD	788,213	839,290
Hire of Plant and Equipment	1,400	0
Holiday Program – School	250	240
Insurance	75,070	73,775
Internet Fees	2,549	12,255
Insurance – Airstrip	1,926	2,101
Meetings	539	141
Marine cargo	461	506
Membership Fees	4,376	2,557
Network Maintenance	9,561	0
Postage	198	256
Printing & Stationery	8,989	10,261
Pest control	1,790	1,670
Rent	93,600	93,600
R&M – Buildings	150	7,920
R&M – Machinery & Other	17,501	6,793
R&M – Electrical	4,647	2,646
R&M – Plumbing	8,240	580
R&M – Fire Equipment	20,334	0
Road Works Upgrade	51,860	8,126
Safety Equipment/Clothing	3,724	1,254
Service Charges	5,043	8,234
Sewerage	2,623	3,969
Stores, Materials & Loose Tools	13,772	25,525
Staff Amenities	1,646	537
Training	1,697	2,690
Sundry	0	131
Telephone / Fax	21,031	20,491
Travel and Accommodation	704	2,691
Uniforms	906	840
Store Waste	2,824	20,212
Store Use	16,839	2,315
Vehicle - Fuel & Oil	22,893	26,345
Vehicle – Insurance	7,461	8,145
Vehicle – Rego	4,454	4,790
Vehicle - R&M	8,329	9,695
Vehicle equip / parts	73,948	64,857
Write- off funds in trust –NBC	0	442
Water	37,667	9,638
Total Operating Expenses	1,317,215	1,275,518

BELYUEN COMMUNITY GOVERNMENT COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016**

	2016	2015
	\$	\$
NOTE 5: CASH AND CASH EQUIVALENTS		
General account	195,172	230,192
Trust account	172,501	174,887
Store Operating Account	42,192	54,721
Income Management Account	11,077	7,509
ATM – Float	10,000	10,000
Store – Float	2,000	2,000
Store – Cash on hand	1,814	1,782
Total Cash and Cash Equivalents	<u>434,756</u>	<u>481,091</u>

Restricted cash balances are as follows:

External restrictions

Income Management Funds in Trust included in Trade and other payables (refer Note 10)	11,077	7,509
Unexpended grants recognised in grant revenue (refer Note 14)	88,189	26,613

Internal restrictions

Employee provisions (refer Note 12)	<u>257,780</u>	<u>214,976</u>
Total restricted cash	357,046	249,098
Total unrestricted cash	<u>77,710</u>	<u>231,993</u>

NOTE 6: TRADE AND OTHER RECEIVABLES

CURRENT

Accounts Receivable – Council	103,068	118,871
Accounts Receivable – Store	6,864	9,051
Total Accounts and Other Receivables	<u>109,932</u>	<u>127,922</u>

Credit Risk

The Council has no significant concentration of credit risk with respect to any single counterparty or group of counterparties. The main source of credit risk to the Council is considered to relate to the class of assets described as “Trade and Other Receivables”.

The following table details the Council’s trade and other receivables exposed to credit risk with ageing analysis. Amounts are considered “past due” when the debt has not been settled within the terms and conditions agreed between the Council and the counterparty, which is greater than 30 days. Receivables that are past due are assessed for impairment by ascertaining solvency of the debtors and are provided for when specific circumstances indicating that the debt may not be fully repaid to the Council.

BELYUEN COMMUNITY GOVERNMENT COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016**

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

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

	2016	2015
	\$	\$
Receivables are aged as follows:		
Current		
1 – 30 days	53,517	112,998
31 – 60 days	17,620	5,684
61 – 90 days	247	-
Over 90 days	38,548	9,240
	<u>109,932</u>	<u>127,922</u>
The provision for doubtful debts is age as follows:		
Over 90 days	<u>0</u>	<u>0</u>

NOTE 7: OTHER ASSETS

CURRENT

Prepayments	83,363	89,041
Total Other Assets	<u>83,363</u>	<u>89,041</u>

NOTE 8: INVENTORY

CURRENT

Store Inventory	61,844	60,307
Total Inventory	<u>61,844</u>	<u>60,307</u>

All inventories are expected to be sold within 12 months.

BELYUEN COMMUNITY GOVERNMENT COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016**

NOTE 9: PROPERTY, PLANT & EQUIPMENT

Buildings

At cost	1,964,187	1,964,187
Less accumulated depreciation	(1,193,285)	(1,131,009)
Written down value	<u>770,902</u>	<u>833,178</u>

Plant and Equipment

At cost	943,925	901,847
Less accumulated depreciation	(797,011)	(788,993)
Written down value	<u>146,914</u>	<u>112,854</u>

Infrastructure Works

At cost	1,440,719	1,446,610
Less accumulated depreciation	(820,305)	(749,523)
Written down value	<u>620,414</u>	<u>697,087</u>

Furniture & Fittings – Store

At cost	81,625	78,125
Less accumulated depreciation	(78,605)	(75,943)
Written down value	<u>3,020</u>	<u>2,182</u>

Improvements – Store

At cost	3,065	3,066
Less accumulated depreciation	(2,188)	(2,035)
Written down value	<u>877</u>	<u>1,031</u>

Office Equipment – Store

At cost	15,118	1,909
Less accumulated depreciation	(1,221)	(756)
Written down value	<u>13,897</u>	<u>1,153</u>

Total Property, Plant and Equipment

<u>1,556,024</u>	<u>1,647,485</u>
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BELYUEN COMMUNITY GOVERNMENT COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016**

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

Movements in carrying amounts

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Buildings	Plant and Equipment	Infrastructure Works	Work In Progress
Balance at 30 June 2014	340,488	164,342	769,417	536,059
Additions	0	13,628	0	17,152
Disposals	0	0	0	
Transfer from/to WIP	553,211		0	(553,211)
Depreciation	(60,521)	(65,116)	(72,330)	0
Balance at 30 June 2015	833,178	112,854	697,087	0
Additions	0	86,943	0	0
Disposals	0	0	(4,637)	0
Transfer from/to WIP	0	0	0	0
Depreciation/Write-back	(62,276)	(52,883)	(72,036)	0
Balance at 30 June 2016	770,902	146,914	620,414	0

Store	Furniture & Fittings	Office Equipment	Improvements	Totals
Balance at 30 June 2014	10,158	0	1,184	1,821,648
Additions	0	1,227	0	32,007
Disposals	(477)	0	0	(477)
Transfer from/to WIP	0	0	0	0
Depreciation	(7,499)	(74)	(153)	(205,693)
Balance at 30 June 2015	2,182	1,153	1,031	1,647,485
Additions	3,500	13,209	0	103,652
Disposals	0	0	0	(4,637)
Transfer from/to WIP	0	0	0	0
Depreciation/Write-back	(2,662)	(465)	(154)	(190,476)
Balance at 30 June 2016	3,020	13,897	877	1,556,024

BELYUEN COMMUNITY GOVERNMENT COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016**

	2016	2015
	\$	\$
NOTE 10: TRADE AND OTHER PAYABLES		
CURRENT		
Accounts Payables	121,675	142,670
Accrued Expenses	63,535	119,017
PAYG	9,398	17,929
GST Payable	(5,499)	16,493
Employee deductions	11,134	5,726
Income Management Funds held in Trust	11,077	7,509
	<u>211,320</u>	<u>309,344</u>

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

NOTE 11: EMPLOYEE PROVISIONS

Current		
Annual Leave	174,150	135,833
Long Service Leave	74,215	76,858
	<u>248,365</u>	<u>212,691</u>
Non-Current		
Long Service Leave	9,415	2,285
	<u>9,415</u>	<u>2,285</u>
Total Employee Provisions	<u>257,780</u>	<u>214,976</u>

Employee Provisions – Annual Leave Entitlements

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

BELYUEN COMMUNITY GOVERNMENT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

NOTE 12: STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

	2016	2015
	\$	\$
Cash and cash equivalents	434,756	481,091
Balances as per Statement of Cash Flows	434,756	481,091

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

Net (Deficit)/Surplus for the period	(104,707)	(165,081)
Items not involving cash:		
- Depreciation	190,476	205,693
- Profit/(loss) on disposal of property, plant and equipment	(8,090)	477
Changes in operating assets and liabilities:		
- (Increase)/decrease in inventory	(1,537)	(7,976)
- (Increase)/decrease in accounts and other receivables	17,990	(78,317)
- (Increase)/decrease in other assets	5,678	(4,821)
- Increase/(decrease) in accounts and other payables	(98,024)	123,193
- Increase/(decrease) in provisions	42,804	(6,866)
Net cash flows from Operating Activities	44,590	66,302

NOTE 13: CONTINGENT ASSETS AND CONTINGENT LIABILITIES

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

As at 30 June 2016, the amount of any potential obligation cannot be measured with sufficient reliability, and has not been recognised in the accounts

BELYUEN COMMUNITY GOVERNMENT COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016**

NOTE 14: CONDITIONS OVER GRANTS

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

	2016	2015
	\$	\$
Unexpended at the close of the previous reporting period	26,613	92,378
<i>Less:</i>		
Expended during the current reporting period from revenues recognised in previous reporting periods	(26,613)	(92,378)
<i>Plus:</i>		
Amounts recognised as revenues in current reporting period but not yet expended in accordance with the conditions	88,189	26,613
Amounts recognised in liabilities	0	0
Unexpended at the close of the current reporting period and held as restricted assets	<u>88,189</u>	<u>26,613</u>
Net increase (decrease) in restricted assets in the current reporting period	<u>61,576</u>	<u>(65,765)</u>

Unexpended Grants

DLGH(SPG) – Closing the Gap Grant (C40)	553	2,562
DLG & Comm Serv – Manager Services Fees (C39)	6,300	15,360
Dept of Infrastructure and Regional (C59)	6,332	0
Dept of Sport & Recreation (R22)	17,476	4,826
Dept of Prime Minister & Cabinet - (R29)	57,518	0
Australian Sports Commission (S20a)	0	883
Dept. of Social Service (S98)	10	0
NAIDOC – Kenbi Dancers (S33)	0	2,982
	<u>88,189</u>	<u>26,613</u>

BELYUEN COMMUNITY GOVERNMENT COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016**

NOTE 15. FINANCIAL INSTRUMENTS

(a) Financial risk management objectives and policies

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

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

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

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

(b) Credit risk

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

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

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

Credit risk exposures

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

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

BELYUEN COMMUNITY GOVERNMENT COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016**

NOTE 15: FINANCIAL INSTRUMENTS (Cont'd)

(c) Liquidity risk

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

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

	Within 1 Year		Total	
	2016 \$	2015 \$	2016 \$	2015 \$
Financial liabilities due for payment				
Trade and other payables	207,421	274,922	207,421	274,922
Total contractual outflows	207,421	274,922	207,421	274,922
Total expected outflows	207,421	274,922	207,421	274,922

	Within 1 Year		Total	
	2016 \$	2015 \$	2016 \$	2015 \$
Financial assets – cash flows realisable				
Cash and cash equivalents	434,756	481,091	434,756	481,091
Trade and other receivables	109,932	127,922	109,932	127,992
Total expected outflows	544,688	609,013	544,688	609,013
Net (outflow)/inflow on financial instruments	337,267	334,091	337,267	334,091

BELYUEN COMMUNITY GOVERNMENT COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016**

NOTE 15: FINANCIAL INSTRUMENTS (Cont'd)

(d) Net fair value of financial assets and liabilities

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

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

(e) Interest rate risk

Exposure to interest rate risk arises on financial assets and liabilities recognised at the end of the financial reporting period whereby a future change in interest rates will affect future cash flows or the fair value of fixed rate financial instruments. The Council is exposed to earnings volatility on floating rate instruments. The financial instruments that expose the Council to interest rate risk is limited to cash and cash equivalents.

Sensitivity analysis

The following table illustrates sensitivities to the Council's exposure to changes in interest rates. The table indicates the impact on how surplus and equity reported at the end of the reporting period would have been affected by changes in the relevant risk variable that management considers to be reasonably possible.

These sensitivities assume that the movement in a particular variable is independent of other variables.

	Surplus \$	Equity \$
Year ended 30 June 2016		
+/- 1% in interest rates	+/- 4,400	+/- 4,400
Year ended 30 June 2015		
+/- 1% in interest rates	+/- 4,400	+/-4,400
		2016 \$
		2015 \$

NOTE 16: AUDITOR'S FEES

Audit of the financial report	18,500	18,000
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