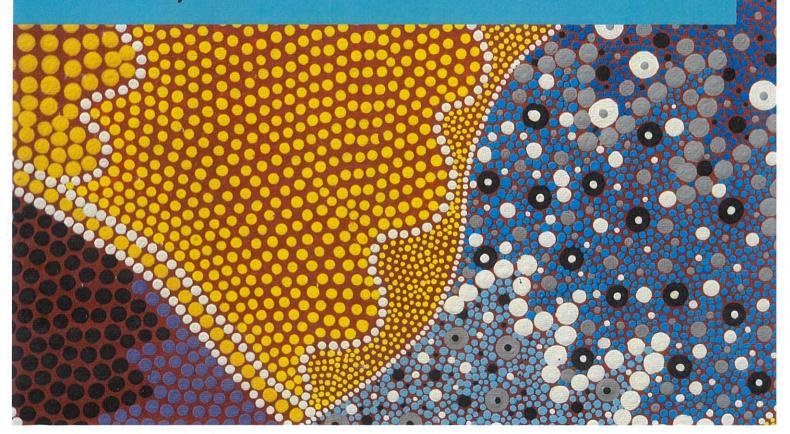


ANNUAL REPORT 2019/20





CONTENTS

INTRODUCTION	4
OUR TOWN, OUR SHIRE, OUR AREA	5
MAYOR & CEO'S MESSAGE	6
OUR ELECTED MEMBERS	7
COUNCILLORS MISSION STATEMENT & VISION	10
PAY & MEETINGS	11
COMMUNITY ORGANISATIONS	12
ORGANISATIONAL STRUCTURE	13
ECONOMIC & COMMUNITY DEVELOPMENT	16
COMMUNITY SERVICES PROGRAMMES	18
CORPORATE SERVICES PROGRAMMES	20
OUR FUTURE	27
STATEMENT OF FINANCIAL POSITION	21
COMMUNITY FINANCIAL REPORT	APP. 1
AUDITORS REPORT	APP. 2

Acknowledgement to Traditional Owners

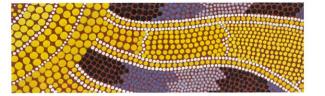
The Cherbourg Aboriginal Shire Council respectfully acknowledges the Wakka Wakka peoples who are the traditional owners of the land on which we are based., and we pay our respects to our Elders past and present. We also wish to acknowledge the historical peoples who were sent here and made Cherbourg their home. With many tribes in our one Community, we strive to combine all of our services and skills committed to reducing all inequalities between Indigenous and non-Indigenous Communities.



The history of Cherbourg is one of Aboriginal people being forcibly removed and brought from all over Queensland and Northern New South Wales to a newly formed government reserve.

Under the Aborigines Protection Act of 1897 the settlement then called Barambah, was gazetted and established in 1904.

In 1932, the name Barambah was then changed to Cherbourg due to a nearby property called "Barambah Station" which caused confusion in mail delivery.



INTRODUCTION

This document is presented to display the work Cherbourg Aboriginal Shire Council has done to ensure its residents live the best possible life.

It provides an account of the organisation's performance, activities and other information for the financial year of 1 July 2019 to 30 June 2020.

The information provided ensures Cherbourg Aboriginal Shire Council is accountable for all its workings and outlines how it operates so people better understand what we are trying to achieve. It will demonstrate Council's challenges, culture, purpose and plans for the future.

It is hoped the document will inspire others to become agents of change and partner with Cherbourg Aboriginal Shire Council in our effort to strengthen our existing programmes and benefit our residents.

Cherbourg Aboriginal Shire Council is committed to serving our community and aims to provide services that empower our people.

Copies of this annual report can be obtained by phoning the council on (07) 4168 1866. Those wishing to link with the council or provide feedback can also email ceo@cherbourg.qld.gov.au or go to the website of http://www.cherbourg.qld.gov.au/



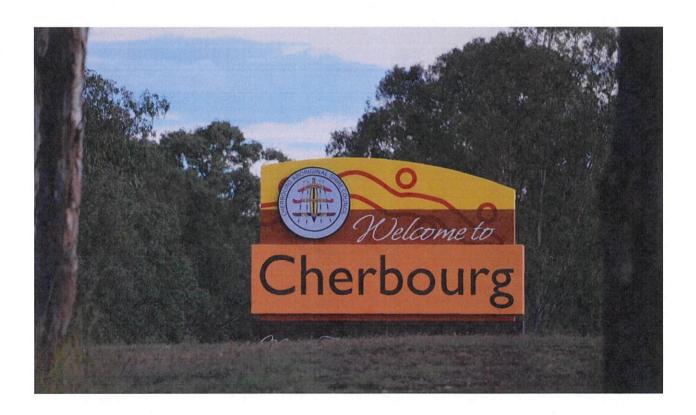


OUR TOWN, OUR SHIRE, OUR AREA

Cherbourg sits 267km west of Brisbane and is surrounded by the beautiful South Burnett region. Wineries and the Bjelke-Petersen dam are just minutes away. The vineyards are noted for their scenery, great food and award winning vintages. The dam is restocked regularly and holds one of Australia's biggest fishing carnivals on an annual basis.

Cherbourg itself, hosts the national, award-winning Ration Shed Museum. This gives visitors an insight into how Cherbourg was formed as a Mission in 1904 and a stronger understanding of Australia's settlement through its tours, photos, movies and information. The nearby Bert Button Lookout provides views through the Wondai State Forest onto Bjelke-Petersen Dam.

Cherbourg is now home to 1292 people and the Cherbourg Aboriginal Shire Council controls an area of 31.7km2. The average daily temperature ranges from 12.7°C to 26.3 °C and its average yearly rainfall is 809 mm.





MAYOR & CEO'S MESSAGE

Firstly. on behalf of the newly elected Council and the entire management team we would like to thank the previous Council and the entire workforce for their contribution to making Cherbourg Aboriginal Shire Council and community better place. I believe we have vision for a well-being, progressive and contributing Cherbourg.

The 2019-20 year has been interesting and challenging year with many milestones and projects. We have three new councillors, New Chief Executive Officer and two new senior



managers in our organisation. New Council has witnessed a caring and alert community prepared to make the hard decisions to ensure we keep safe from COVID 79.

We would particularly like to thank our local disaster management group members for their Vigilance in helping our community through the COVID 19 epidemic which has impacted the whole world and continues to do so... thank you to all our Queensland Health staff, Australian Defence Services personnel and the local Queensland Police Service personnel.

We will continue implement our vision:

The Cherbourg Council in partnership with the community will strive to:

- 1. Provide a clean, safe and healthy community. We will work to improve the health and well-being of our people
- 2. Consistently empower the community to become self reliant/independent
- 3. Empower/encourage youth to determine their future through self respect, education, training, cultural and traditional values
- 4. Providing a caring, respectful and safe environment for our elders.

Cherbourg is a great place to live but much more can be done to improve on this and make it an even better place to live. The introduction of Councils Corporate Plan and Operational Plan should give us as a Community, a guide to the future for the betterment of our Community. To make Cherbourg a better place will require the Community to work together. We as residents of this Community need to do our part to ensure that Cherbourg is a great place for our children to grow up in, our elders to enjoy their retirement and for all to feel safe.

Again, I would like to acknowledge he hard work of council executive management team, the staff and all state and Australian government departments who have assisted us in our efforts for council and community.

Elvis Sandow , Mayor Chatur Zala, Chief Executive Officer

OUR ELECTED MEMBERS

MAYOR ELVIE SANDOW

2020 First Female Mayor of CASC 2016 Deputy Mayor 2000 Councillor

I've spent all my life in Cherbourg and was raised by my Grandmother. I have 8 brothers (I am the eldest and only girl) in our family of 8. Education - I was a student at Cherbourg State School (years 1-7) and Murgon State High School (years 8-12). I have 3 Children Bobbie, Curtis and Trent, and have 6 beautiful grandchildren.



- Employed as CASC Payroll Officer for 21 years
- President Gundoo Daycare Early Childhool Learning Centre (15 yrs)
- Executive Officer Gundoo Daycare Early Childhood Learning Centre (5 yrs)
- Member QATSIETAC- Qld ATSI Education & Training Advisory Committee

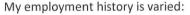
This term my goals are to:

• Provide good leadership, build better partnerships in Education, Health & Wellbeing, Housing, for better outcomes for our community and future generations.

DEPUTY MAYOR TOM LANGTON

- 2016 Councillor (Cherbourg Aboriginal Shire Council)
- 2020 Deputy Mayor (Cherbourg Aboriginal Shire Council)

I was born and raised in Cherbourg and worked in for a while in Brisbane. I was educated at the Cherbourg State School from years 1-7. Then on to Murgon High for years 8-12. I come from a large family of 6 brothers and 7 sisters. I have 7 children – 4 sons and 3 daughters.



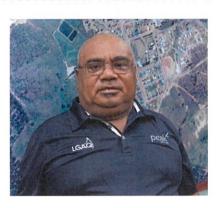
- Cemetery Gang Cherbourg Council
- Lab Assistant Murgon High
- Taxation Office Brisbane
- Men's Group Cherbourg Justice Group
- Community Police Cherbourg
- Plumber Cherbourg Council
- Building Supervisor Cherbourg Council
- Plumber Selwood Constructions

My Interests are:

- Fishing
- Rugby League
- Cricket
- Golf
- Teaching others
- · My children's education

This Term My Goals Are:

- · Continue what we started last term
- Fight for better outcomes for our community
- Achieve better health services for our community





FRED COBBO - COUNCILLOR

2020 First Term Councillor

I've spent the majority of my life moving between Hervey Bay and Cherbourg. It was when I returned Cherbourg that I took education serious and completed my High School education at the nearby Murgon State High School. I became the first in my family to complete Year 12.

After completing school I worked in the Local Government sector, by taking up employment with the former Hervey Bay City Council.



I had an opportunity to become a tradesperson and obtained an apprenticeship with the Cherbourg Aboriginal Shire Council. After 10 years of service and gaining my electrical qualifications, I ventured into my other love. EDUCATION For over past 25 years I have been employed in the education section on many levels from Policy making, working in Primary, Secondary, vocational & University education.

During these year I completed a university degree in Bachelor of Applied Science, Majoring in Community Development Management & Leadership with Curtin University Perth WA, becoming the second member of my family to complete university studies.

My goals this term are to:

- · Provide good honest and transparent leadership
- Develop a better relationship with community
- · Provide Better housing
- Build a partnership with all Government Departments both State and Federal
- · Create job opportunities for all

LEIGHTON COSTELLO - COUNCILLOR

2020 1st Term Councillor

I am a family man and have 5 children (3 Girls & 2 Boys) with my partner Kaysee. I've lived in Brisbane and Cherbourg. My education commenced at St Joseph's Murgon (years 1-7) and continued at Murgon High School (years 8-12).

My employment has been varied over the years:

- Youth Worker CTC
- CASC Accounts Assistant CASC
- Male Sexual Health Worker Brisbane Medical Centre
- Apprentice Carpenter CASC
- Yardsman/Handyman Cherbourg State School
- tural Practice Advisor Child Safety
- Cultural Practice Advisor Child Safety
- Teacher Aide/Bus Driver Silver Lining
- Mines Qld

Hobbies Personal/Professional Interests:

- Rugby League
- Education/Youth
- Touch Football
- Golf

Visions/Aspirations for the Cherbourg Community are:

- To be an advocate for Youth/Men in the Community
- Improve Health/Education
- Employment

8



BRONWYN MURRAY- COUNCILLOR

Cr. Murray comes from a strong independent family of leaders, mentors, worker's and guides who have embedded learning seeds in her, since childhood. Born and raised in Cherbourg and is a descendant from the Wakka Wakka, Takalaka and Gungalu tribes. She completed year 12 at Murgon State High school and went on to further studies, in order to possess graduate qualifications from 3 universities and other RTO's, including Cherbourg's local Nurunderi TAFE College.



Cr. Murray is currently in the process of becoming a small business owner, previously sat on numerous boards and committees.

Her forte is working in the Mental Health and Social Welfare industries, as well as supporting youth through education and sports.

There are a few agenda items for her as a Councillor, and they are to:

- Stay on top of Council priorities
- Ensure transparency
- · Ensure accountability
- Create Pathways
- Consult and engage with Government agencies to work on better solutions
- Lobby Government for what's in our best interest
- Engage with community to change mindsets
- · Stamp out boredom by creating opportunities for all residents; in order to be involved in positive activities
- Continue to work with people to achieve positive outcomes
- Address priority concerns
- Empower and encourage agencies to build stronger relationships and to work cohesively together to implement needed programs from effective strategies
- · Educate community and lead our people to have life victories and achieve successful community outcomes.

Her vision for Cherbourg is to work towards having a well-respected, close knit, clean, beautiful home town that's healthy, sustainable and a multi-skilled community full of opportunities and positiveness.

Her passion and drive is education, due to being what she believes is the key to open the doors to opportunity, as well as working with or for her people.

Cr. Murray stands strong from her husband Patrick, daughter Keturah, close family and friendships. "They're her Rock"





COUNCILLORS' MISSION STATEMENT & VISION

Mission Statement:

To develop the independence and uniqueness of our community whilst maintaining respect and integrity in our culture and country for the future.

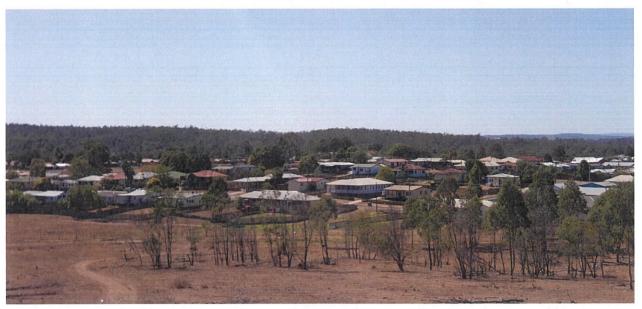
The Community Vision:

The Cherbourg Aboriginal Shire Council and Cherbourg community will strive to:

- Provide a clean, safe and healthy community. We will work to improve the health and wellbeing of our people;
- Consistently encourage, lead and support the community to become self-reliant / independent;
- Assist youth to determine their future through self-respect, education, training, cultural and traditional values;
- Provide a caring, respectful and safe environment to our elders.

Whilst respecting and upholding local traditional, cultural and (foundational, religious, spiritual, Christian) values and beliefs we will strive to maintain our identity, our culture and respect for each other.







\$

\$

\$

452

452

PAY & MEETINGS

REMUNERATION TO COUNCILLORS

James Saltner Previously Sitting

Alana Purcell Previously Sitting

Shirley Law Previously Sitting

Elvie Jean Sandow Re-elected Mayor \$ 73,876 \$ - \$ Tom Langton Re-elected Deputy Mayor \$ 56,931 \$ - \$ Frederick Cobbo Incoming Councillor \$ 12,242 \$ - \$ Leighton Costello Incoming Councillor \$ 12,242 \$ - \$		Facilities provided
Frederick Cobbo Incoming Councillor \$ 12,242 \$ - \$ Leighton Costello Incoming Councillor \$ 12,242 \$ - \$	2,037	Mobile Phone
Leighton Costello Incoming Councillor \$ 12,242 \$ - \$	452	Mobile Phone
	-	E Charles District
Promotion Museus Incoming Councillar & 42.242 &	145	
Bronwyn Murray Incoming Councillor \$ 12,242 \$ - \$		and the same of th
Arnold Murray Previously Sitting Mayor \$ 85,612 \$ - \$		

42,805

28,565

8,119

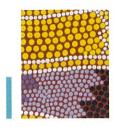
Councillor

Councillor

Councillor

Cherbourg Aboriginal Shire Council Councillors Attendance Record (2019-2020)

Name	Ordinary Council Meeting (Days Attended)	Special Council Meeting (Days Attended)	Post Election Meeting (Days Attended)	Total Meetings Eligible to Attend	Total Meetings Attended (Days Attended)
Mayor Arnold Murray	9	0	0	9	9
DeputyMayor Elvie Sandow Mayor	9 3	0 0	1	9 4	13
Cr Tom Langton Deputy Mayor Tom Langton	9	0	1	9 4	13
Cr James Saltner	9	0	0	9	9
Cr Alana Purcell	0	0	0	0	0
Cr Shirley Law	6	0	0	6	6
Cr Fred Cobbo	3	0	1	4	4
Cr Leighton Costello	3	0	1	4	4
Cr Bronwyn Murray	3	0	1	4	4



COMMUNITY ORGANISATIONS

Education: Gundoo Day Care, Cherbourg State School, Nurunderi TAFE.

Culture: UsMob 94.1 radio station, Wakka Wakka Dancers, Ration Shed Musuem; and Indigenous Knowledge Centre;

Sport: Les Stewart Sports Complex, South Burnett PCYC, Cherbourg junior and senior football teams, Girls's open netball, Cherbourg mens cricket team;

Retail: Cherbourg Retail Store;

Community: Jundah Women's Shelter; Ny Ku Byun Aged Care residential, Beemar Yumba Children's Shelter, Cherbourg Fire Brigade;

Health: Barambah Medical Centre; Community Health, Cherbourg Public Hospital; Rescue Helicopter Service;

Law and order: Police Station, Barambah Local Justice Group, Murri Court;

Employment: Council, Selwood Construction; Sarina Russo, Max Employment, Cherbourg Farm, Cherbourg Recycling Waste Management Plant, Cherbourg Joinery, Centrelink;

Government: Department of Aboriginal and Torres Strait Islander Partnerships.

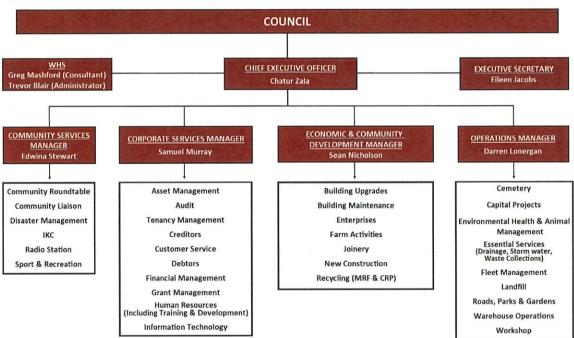




ORGANISATIONAL STRUCTURE

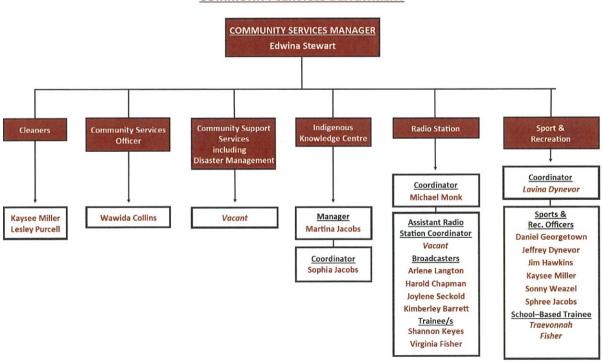


CHERBOURG ABORIGINAL SHIRE COUNCIL - ORGANISATIONAL STRUCTURE



CHERBOURG ABORIGINAL SHIRE COUNCIL - ORGANISATIONAL STRUCTURE

COMMUNITY SERVICES DEPARTMENT



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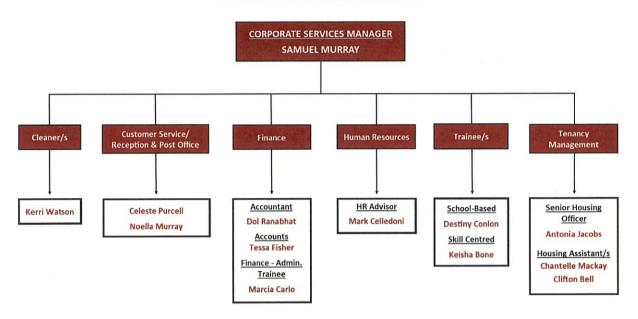


CHERBOURG ABORIGINAL SHIRE COUNCIL - ORGANISATIONAL STRUCTURE

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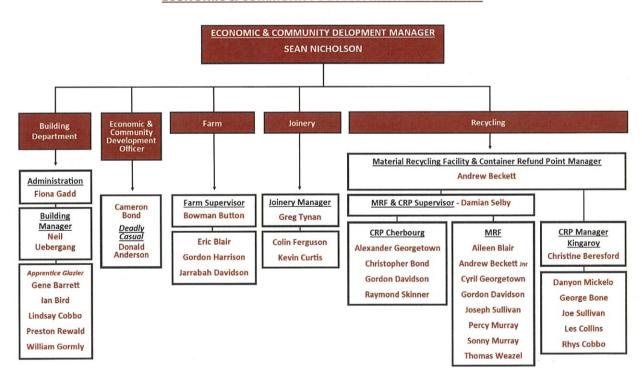
CORPORATE SERVICES DEPARTMENT





CHERBOURG ABORIGINAL SHIRE COUNCIL - ORGANISATIONAL STRUCTURE

ECONOMIC & COMMUNITY DEVELOPMENT DEPARTMENT

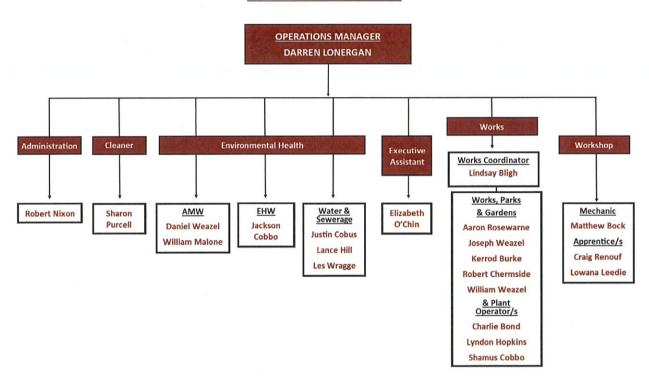






CHERBOURG ABORIGINAL SHIRE COUNCIL - ORGANISATIONAL STRUCTURE

OPERATIONS DEPARTMENT













ECONOMIC & COMMUNITY DEVELOPMENT

This year has been tough for business and projects but we continue to move forward in a positive way delivering projects and work opportunities for the Cherbourg Community in the best way we can. We have a new CEO and a new Council – the message is clear – deliver for Community.

Challenges

The COVID 19 Checkpoint and roadblocks severely disrupted all our business and construction programs – good health is always the leading priority so our only option was to work with our business partners and find workable solutions to keep people employed.

Consistent work attendance is a challenge for the recycling operations, we have contracts to meet and they are not negotiable on timeframes and quality.

Regionally

Our department works closely with the Federal Government, State Government, and five surrounding Local Governments to find grant funding and to liaise with other stakeholders on regional development opportunities and to lead the way with waste and waste recovery in Queensland.

In Cherbourg

Projects

We have completed substantial work in support of the Ration shed complex with upgrade and new buildings and continue to support them and the AIM Church with repairs and maintenance where we can.

Roads - Main Cherbourg road to Murgon section - stabilised, widened, new surface

Carter St – cleaned undergrowth + re-sealed

Fisher St section – cleaned undergrowth, repaired potholes and sinking, re-sealed

Beattie St - cleaned undergrowth + re-sealed

Jerome St – repaired potholes and resealed

Bligh St – cleaned edges, repaired potholes – re-sealed

Radio Station - modernisation and re-fit

Main Council office – improved communication and data connectivity and connection to business sites Sarina Russo building – major stabilisation works and some internal repairs

Junior Footy Ground developed and ready for the 2021 season – game day should be quicker now.

Recycling: we are very proud of our recycling and won awards again due to the hard work of the managers, supervisors and staff running those sites – a big shout out to them.

Kingaroy Containers for Change Depot – expanded warehouse, introduced cages system, reviewed all Workplace Health and safety practices + counted over 3 Million containers

Cherbourg Containers for Change – has now processed over 2 Million containers, team there is growing with lots of new skills using computers, forklifts, front end loaders etc.

Cherbourg Processing – new equipment and machinery now allows us to process approx. 750,000 containers a week which are sold locally and internationally.



Farm

Our long serving manager left and that has allowed a local person to take on responsibility there and while we have less cows now, they are not in the town disrupting life and our management practices have improved. We continue to fight pastoral weeds such as parthenium which is a long-term challenge hindering the growth of this business unit.

Building Program – making Cherbourg better each day

We continue to fix daily housing maintenance issues – we attended to over 2000 call outs in the last year. More driveways, carports and sheds are being put into properties and this program will continue until all properties are at that standard.

Most properties now should have a secure fence, safe pathways and laundry line access, reasonable outside presentation, reasonable interior presentation, good foundation and structure and good quality roofing and guttering, and wood heating. We are working with Qbuild to install fans into every house – this program has been delayed but will roll out in the next few months.

New houses will be completed in late 2021 – two specialty disabled units for wheelchair bound people will be part of this construction program.

Summary

We continue to welcome suggestions by the public through the correct channels for any town improvement, and we look forward to a progressive and successful 2021.













COMMUNITY SERVICES PROGRAMMES

Under the Cherbourg Aboriginal Shire Council Organisational Structure, the Community Services Department is responsible for supporting the general health, wellbeing and safety of the community. The programmes that are supported by the Cherbourg Council are:

- 1. Community Services Support;
- 2. Disaster Management;
- 3. Community Radio
- 4. Sport and Recreation; and
- 5. Winifred Fisher Indigenous Knowledge Centre (IKC).

Community Services

Cherbourg Aboriginal Shire Council Interagency

Council holds an interagency meeting once a month (first Thursday of the month). In these meetings, Community issues are discussed and the agencies take turns to explain what their organisation's core business is about and what upcoming events or problems they are having. It is a positive gathering with no misguided statements and no-one laying blame on another. Together, we all try to come up with solutions that will benefit the entire Community. This meeting commenced in 2013 with 10 people and has grown to an attendance of 35. The aim now has changed from being transparency of agencies to creating

smaller sub-groups with the same or similar core business aims and objectives in order to meet and work together to plan, organise and set up programmes that will tackle issues.

Disaster Management

COVID-19 community education, awarness and support has been a primary focus, communicating and ensuring all protocols and precautions are followed both in the workplace and home. Council are working in partnership with Queensland Health and other key community services providers to keep our community informed and connected in these uncertain times. Communication is key and we are utilising all available tools at our disposal including our newly built website, social media and of course our local Cherourg Radio service.

"Get Ready Cherbourg Day" event

This is an annual event with free food, giveaways and promotional gifts that get our families thinking about how they can prepare themselves with kits and plans if a flood, major storm or fire happens.

Sport, Recreation and Health

Sports

Netball and Basketball are still running with strong engagment and participation
The boxing program in partnership with PCYC and CRAICCHS (which has started with a large number of participants both male and female);



Recreation

Council continues to fund and participate in:

- After School Program (ASP) the usual activities cricket, soccer, t-ball, bulrush and touch footy;
- A monthly partnership with Gundoo Day Care Centre running the Family Fun Day event. Council will be supplying the sport equipment for ball games and Indigenous Games.

Health

Council has been successful in gaining Drought Support Funding for the following:

- Cherbourg Rodeo (for Mental Health Week) with the theme of: "Don't be ashamed to ask for help";
- 2 R-U-OK Days;
- The Cherbourg Men's Forum; and
- Pink Ladies Morning Tea to support women with breast cancer.

Winifred Fisher Indigenous Knowledge Centre (IKC)

In collaboration with Queensland University of Technology, the Winifred Fisher IKC has been given funding to enhance its resources and equipment. The newly renovated Maternity and Child Welfare Clinic building has been refurbished into an Indigenous library where you can access computers with the internet, attend a range of workshops, borrow out local Indigenous books, rent out movies and documentaries, access free driving lessons and use the interview rooms for meetings. It has become a great resource for providing and holding information about our community, our Elders, our history and our future. The outside area of the building has also been enhanced with the creation of a healing garden and play area for children.



CORPORATE SERVICES PROGRAMMES

There were many highlights for the Corporate Services in the financial year of 2015-2016. Many of the highlights reflected our collaboration with other corporations to broaden Cherbourg's network and progression into independence. What we have achieved is:

- 1. Successfully completed the Financial Audit and Financial Report within the designated time-frame;
- 2. Cherbourg Aboriginal Shire Council has continued investing funds with Queensland Treasury Corporation (which allows for protection of Cherbourg's funds)
- 3. Achieved an interest income of \$78,061 to Council, allowing for opportunities to further develop our financial management;
- 4. Successfully received funds through the Department of Local Government Grants and Subsidies Program for our Indigenous Knowledge Centre building;
- 5. Working on the Council's Code of Conduct in conjunction with QUT University students; and
- 6. Cherbourg Aboriginal Shire Council has entered the three years agreement with Fourier to manage the Council's IT on cloud system.

We will continue to strive for improvement and development in our Corporate Services Program by collaborating and networking with corporations that can assist with making Cherbourg Aboriginal Shire independent and self-efficient.





COMMUNITY NEWS

NEW MAYOR MAKES HISTORY

History was made when the community elected our first female mayor, Elvie Sandow. 'I was raised by my two grandmothers and they were strong women,' Mayor Sandow said.

'So I dedicate this to them, my late grandmothers. I am strong because of them.'

Mayor Sandow brings to the job much experience in Cherbourg Aboriginal Shire Council procedures having worked for the council from 1993 to 2014. 'Twenty one years as payroll officer so I actually know how the office runs. So that's a plus for me,' she said.



While working for the council, she was elected as a shire councilor in 2000 but due to new legislation couldn't do both so she resigned as the payroll officer. She took up a position in the Gundoo Early Childhood Centre where she ended up as Chief Executive Officer.

Now that she's mayor, Mayor Sandow said she can't continue at the centre.

'No, I will need to resign because I know I've got my hands full. You've got to understand being a Mayor in an Aboriginal community is a full time job, because we can't run away, cause they know where I live,' she said with laughter. Mayor Sandow also brings leadership abilities to the job. In the previous council term, she served as Deputy Mayor. 'I am here because the people in the community put me here and they put me here for a reason; they want honest answers and good leadership.'

'Our main priority is to get employment back into our community for our local people.'

She said that community wellbeing and mental health is essential and that people need to get back to interacting with each other face to face.

Every leader needs vision and Mayor Sandow's is about the future of the community.

'My passion is early childhood education, because you're laying the foundation for these children and you've got to understand children are our future, to make a difference in their lives, that's where you got to start,' she said. '[Young people] need to understand education is important, getting out there doing traineeships. But its' getting out there and wanting to do it and having support from family as well.'

A mayor's responsibility is great but Mayor Sandow is not daunted by her new job.

'It's a long road but I say bring it on because I'm a community person. I know what we need here and you know, just being a community person, people know they can come and talk to me.'

TIMELY NEW LANDMARK FOR COMMUNITY

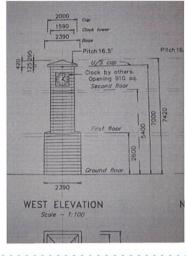
A new landmark is soon to appear in Cherbourg, a town clock, part of Councils long term town planning for beautification projects, updates, and upgrade.

Sharing a vision to make Cherbourg a better place, CEO Zala told Cherbourg Radio announcer Kimberly Barrett, he originally came up with the idea noting a clock can be found in most towns pride of place as a landmark community can be proud of. On taking the idea to council the CEOs idea was endorsed soon to take pride of place on the first roundabout as you enter Cherbourg.

Neil Uebergang, Building Manager for Cherbourg Council engaged an architect to draw up the designs to suit specifications, a highly recommended Toowoomba clock maker was then engaged for the build. The actual clock is circular, about a meter across and will be set into square shaped block work, the design will look to celebrate and commemorate the history of our community.

CEO Zala said, with the help of The Ration Shed Museum, plaques were to be made to go onto the clock structure that will recognise the names of the many tribes brought to Barambah Mission in years gone by. The project has been supported with funding from Works For Queensland.





NEIGHBOURING COUNCILS MEET IN CHERBOURG

Cherbourg Council were honoured recently to host a meeting of "Wide Bay Burnett Region Of Councils" (WWBROC) the first time the organisation has held an official meeting in our community. In August six mayors and their deputies from Cherbourg Gympie, Bundaberg, Fraser Coast, North Burnett and South Burnett Councils met in Cherbourg. The local government councillors attended a regional roads meeting, visited the Cherbourg Ration Shed Museum, The Material Recycling Facility before heading to the Nurunderi Tafe for the official WWBROC meeting.

Mayor Elvie Sandow said it was an "eye opener" for her guests who learned more about our community, facilities, projects and future plans.

Councillors were delighted to be in Cherbourg, Mayor Sandow says she is looking forward to building and expanding partnerships with our neighbouring councils.

WBBROC chair, Bundaberg Mayor Jack Dempsey, said the Cherbourg Council had some really great projects, especially for the youth of the community. "We want to highlight Cherbourg as such an important area for Wide Bay," he

said. "We see a lot of funds going further north. We're saying, you've got Cherbourg so close to millions of people in south-east Queensland so if you put some funding into here, the rest of Queensland could come and get a really magnificent cultural experience.

Mayor Dempsey said WBBROC was there to help to Cherbourg. "We want the young people here to have a bigger, brighter future," he said.



'CHAMPION' LEAVES WITH A LONG LIST

Cherbourg's "Ministerial Champion" Dr Anthony Lynham visited the community in late July ... and left with a big wish list to take back with him to the State Government. Dr Lynham met with Mayor Elvie Sandow, Deputy Mayor Tom Langton, CEO Chatur Zala and senior Council staff at the Council Chambers. He makes quarterly visits to Cherbourg as part of his State Government role as "Ministerial Champion" for the town, however, the visiting schedule was disrupted by COVID-19 and this was his first visit back since visiting restrictions ended.



Top of the discussion list was the presentation of a plan for a new Council Chambers to replace the current building.

Dr Lynham was told the current building was totally inadequate: there is not enough room or storage space, it is sinking on one side, and is moving.

Mr Zala presented plans for a new building, an idea first raised in 2008 to create a new community hub in the main street.

This new building could be constructed in stages.

Dr Lynham was petitioned to lobby on behalf of the project, and he seemed impressed.

"You can't help but be impressed by the design, how the building looks, how it's going to function and how pragmatic this whole thing is for the community of Cherbourg," Dr Lynham said.

"I can see nothing better than to come back one day and have that building finished.

"It looks fantastic and it's structured so well that it can be (built) in different stages. So every stage is a modest step forward to completion. It's been well thought out.

"My role is to go back to Brisbane and take that concept design report and market (it) as much as I can with my colleagues and present this to government, to make sure the Mayor's case and the community's case is well-heard regarding this."

Other issues raised with Dr Lynham during the visit included:

- Updates on the recycling plant, funding for the cemetery, skate park and fencing; and solar panels for Cherbourg State School
- Council's concerns about the outcome of the Cherbourg Security Project
- A desire for the Cherbourg Police Station to be manned 24/7 with community patrols and more Police Liaison Officers
- A crackdown on people using Council-owned houses for illegal business activities
- A project to turn a flat piece of land near the cemetery into a driving range for children to play golf

There was also a "very candid" discussion about mental health issues in the community.

Mayor Sandow called for accountability, saying there was a lack of face-to-face and culturally appropriate mental health supports.

She called for funding for community-driven initiatives such as SPAN (Suicide Prevention Action Network).

Council has donated the use of dongas beside the Council building for the use of SPAN.

She said Council was also supporting the men's group for mental health counselling programs.

Dr Lynham described Cherbourg as "a community of triumph".

"This is a community that is doing really, really well.



You only have to look at the recycling centre, Containers For Change, the school, the hospital and just when you walk around the community. It is a magnificent community.

"I think the community has a strong journey forward. It is a strong and resilient, proud community.

"It is being displayed to me yet again that Cherbourg is a community that has direction. It knows what it wants. "It's not up to us to make any decision whatsoever in regards to Cherbourg's future because the community knows its future. It's my role and the government's role to assist to obtain that future."

(This story 1st appeared online at southburnett.com.au July 21st 2020)

BIG IDEAS FOR THE FUTURE

Ideas ranging from from plastic recycling to arts sales in Brisbane were discussed during a recent visit of Queens-land's Chief Entrepreneur Leanne Kemp to Cherbourg.

Ms Kemp has been visiting various communities as Queensland comes out of COVID-19 shutdowns.

"How do we bring out the 'give it a go' spirit now that we are 'good to go' across Queensland?" she asked Cherbourg CEO Chatur Zala and Council representatives at a meeting at the Council chambers.

The CEO said unemployment was the biggest issue in Cherbourg, and what was needed was local jobs for local people.

Ideas raised during the meeting included:

Hi-tech projects at Cherbourg's material recovery facility. Ms Kemp was accompanied on her visit by Oliver Mackay, from blockchain company Everledger which Ms Kemp founded in 2015. Everledger is working with Coex – the not-for-profit organisation created to run the Containers for Change scheme in Queensland – on projects involving plastic.

The Cherbourg Men's Shed – projects that could be implemented (including furniture restoration) and items that could be marketed in Brisbane. Ms Kemp, who toured the facility, suggested an exploration of ways technology

could bring older and younger participants together. She also suggested link-ups with other Men's Sheds projects in Brisbane. Potential cultural projects at the Indigenous Knowledge Centre. Art sales, including creating arts from waste. Digital story telling, to accompany art as well as support mental health initiatives. Ms Kemp said there was a capability in Cherbourg for transformation and change. (stories reprinted with permission southburnett.com.au)



MORE JOBS & TRAINING FOR COMMUNITY

There has been a lot of movement at Council lately, new positions being advertised and filled in various departments of CASC, as well as new trainees getting their first start.

Here at CASC it is our policy to offer increase skills and offer opportunities for further education and training as well. Jackson Cobbo was in Bundaberg doing training for his Cert II in Water operations recently.

The Training is held over three days and at the Bundaberg Water Treatment Plant.

We wish Jackson all the best for his future







RUOK?

Regardless of where we live, or who our mob is, we can all go through tough times, times when we don't feel great about our lives or ourselves. That's why it's important to always be looking out for each other.

If someone you know – a family member, someone from your community, a friend, neighbour or workmate – is doing it tough, they won't always tell you. Sometimes it's up to us to trust our gut instinct and ask someone who may be struggling with life "Are you OK?".

By asking and listening, we can help those we care about feel more supported and connected, which can help stop them from feeling worse over time.

In Cherbourg we have been hit hard by suicide in recent months, on September 10th our local Cherbourg Suicide Prevention Action Network organised for a march through our streets.

Schoolchildren joined in, prayers were recited, drums were banged and shouts of "RU OK" and "It ain't weak to speak!" echoed as we marched together carrying photographs remembering loved ones.

Our community members, elders, leaders and support workers took turns at speaking.

"It starts with just saying 'are you okay', but then being ready for that answer, too," Sam Murray told the crowd.

"Don't just use it as a slogan ... don't let this be the end of something, let this be the start of something."



ARTIFICIAL INTELLIGENCE PROJECT

Cherbourg Council are working in conjunction with SkillCentred, Noosa Council – Peregian Digital Hub, Department of State Development Innovation and Tourism (DSDIT) and ILSC (Indigenous Land and Sea Corporation). As part of the future development of our Cherbourg Material Recycling Facility we will be needing people who are tech savvy to view images of containers and separate them into

files which will be used to develop knowledge for visual computers to identify different containers to help us with automated stocktaking. We are looking for people involved with the Skilling Queenslanders for Work (SQW) programs in the 1st instance. Watch this space for future updates.



NEW BALER FOR MRF

The BIG step forward for our Cherbourg Recycling Program with the recent arrival of a twin ram baler.

It is the largest baler outside Brisbane installed in a MRF. It is hoped that it will bale nearly twice the density of our previous baler and in 6-8 minutes achieve what was taking us 1.5 hours (we will see).

It also has an automated tie off which is an additional feature where we had a manual system before.



CHERBOURG: READY FOR RAPID RESPONSE

As of Friday 3rd of July, the Cherbourg community has moved to Level 3 of the Queensland Governments Easing of Restrictions Plan, this is due to no confirmed cases of the COVID19 virus in community. Stage 3 also means that Cherbourg LDMG is prepared with "Rapid Response Plans" in the event of a second wave of the virus.

At a meeting of our Cherbourg Local Disaster Management Group (LDMG) held on the 8th of July, chaired by Mayor Elvie Sandow, attended by Cherbourg Councilors along with representatives of Gympie Region DDMG, Queensland Health, QPS, QFES, Local Disaster Coordinator and Council CEO Chatur Zala, it was agreed Cherbourg would relax its status from "Stand Up" to "Lean Forward". (Gympie DDMG will remain at "Stand Up" for a further 2 weeks)

With the recent easing of restrictions, and for the safety of our elders and health compromised members of community it is preferred that no visitors enter community travelling from outside of Queensland and especially not from COVID Hotspots this includes the state of Victoria.

If you are unwell PLEASE do not come to Cherbourg.

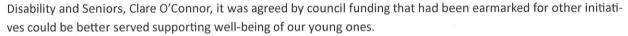
Cherbourg LDMG and Council wish to acknowledge and thank the community, workers and first responders for all your work, cooperation, and patience during the last four months in what have been very challenging times.

TRACKSUITS FOR CHERBOURG STUDENTS

Now that life in our community starts to get back to normal, Mayor Elvie Sandow and her council strongly support and encourage Cherbourg students to get back into learning ways.

Funding from Department of Communities, Disability and Seniors for projects unable to be used due the COVID19 restrictions over the last few months, have now been re-directed into supporting Cherbourg students.

After speaking with Director General for Department for Communities,



Mayor Elvie Sandow (a strong advocate for early childhood education) and Director General Clare O'Connor were strongly in favour of paying for all Cherbourg students to get a tracksuit for the school that they attend.

CEO Chatur Zala said schools in Cherbourg and Murgon have been approached to arrange ordering and delivery of the tracksuits for the eligible Cherbourg students, council will pay the invoice costs.

Councilors were present when around fifty students at St Josephs Catholic Primary issued students with their new school tracksuits.



Cherbourg Memorial park has undergone further modification and beatifications this year.

The most recent transformation has seen sandstone blocks installed for seating and decorative silhouettes added to the memorial wall that honors our communities fallen soldiers.

Council has delivered this positive project in consultation with the Cherbourg Heritage Precinct (Ration Shed Management) and Uncle Eric Law.

In an interview with Cherbourg Radio, Uncle Eric said he looked forward to seeing the new seating being utilised by community as a place of quiet contemplation or to relax with friends and family. The project was funded through the Queensland Government Works for Queensland 19/21 program. More additions to come included shaded area and a new gate.

A big thank you to all involved in progressing this achievement, especially the council works department crew who installed the new sandstone blocks.







OUR FUTURE

Our past has been written for us, but our future is in our own hands entirely. Cherbourg Aboriginal Shire has faced many complications and hardships in the past, but the one thing that cannot be broken is our resilience and determination to move forward and strengthen our Community. This last year has been filled with successful initiatives to preserve our history, culture and community. Our future is moving full-steam ahead to improving our resources, developing our infrastructure, sharing our culture and making Cherbourg a safe, sustainable, strong and inspiring place to live.

The Cherbourg Aboriginal Shire Council has already invested funds and grants into the following projects:

- 1. Indigenous Knowledge Centre
- 2. New houses for the community
- 3. Jack O'Chin Oval canteen and change-room development
- 4. Cattle Yard refurbishment

The following projects are currently being assessed for grant approval and is in the Council's best interest to pursue for the following years:

- 1. Community Hall refurbishment
- 2. IKC Healing Garden
- 3. Water Treatment Facility upgrade
- 4. MRF- Materials Recovery Facility upgrade
- 5. Main water pipeline reconstruction on Murray Road
- 6. Sports Complex upgrade
- 7. Rations Shed development

It's thanks to the community of Cherbourg that we are all able to move into a bright and strong future, which benefits our land, each other, our children and generations to come.

CORPORATE GOVERNANCE & LEGISLATIVE REQUIREMENTS

The following information provides details required by the Local Government Act 2009 and the Local Government Regulation 2012

SENIOR CONTRACT EMPLOYEES SECTION 201 LGA 2009

Tot al remuneration payable to senior contract employees was \$834.348. This includes housing. vehicle costs. compulsory superannuation and telecommunication costs.

1 senior contract employees with a total remuneration package in the range of \$125,001 - \$225.001

3 senior contract employees with a total remuneration package in the range of \$25,000 - \$125,000

INVITATION TO TENDERER'S TO CHANGE THEIR TENDER SECTION 190 LGR 2012

No invitations to amend tender specifications under section 228(7) after tenders were called during 2019-2020.

BENEFICIAL ENTERPRISES SECTION 41 LGA 2009

No Beneficial Enterprises were recognised during the 2019/2020 financial year.

BUSINESS ACTIVITIES SECTION 45 LGA 2009

Council did not conduct any business activities during the financial year 2019-2020.

SIGNIFICANT BUSINESS ACTIVITIES SECTION 45 LGA 2009

Council did not conduct any significant business activities during the financial year 2019-2 0 20. Council did not conduct any significant business activities during the previous financial year.

COMPETITIVE NEUTRALITY PRINCIPLE TO SIGNIFICANT BUSINESS ACTIVITIES SECTION 45 LGA 2009

Council did not conduct any significant business activities during the financial year 2019-20 20.

- Assist in ensuring that Council is achieving ongoing improvements through a risk-based approach. via performance audits: and
- To ensure compliance with legislation. council policy and procedures: and The focus this year was placed on three (3) areas:
- I. Cash Management Strategies and Policy• review current systems and process in place to manage cash maintained by the Council and review the current investment strategies.
- 2. Fraud Risk Management Framework assess if Council has adequate systems in place to appropriately identify and assess fraud risks.
- 3. Desktop Valuation a review of the desktop valuation of property. plant and equipment report prior to updating the asset register.

OVERSEAS TRAVEL SECTION 188 LGR 2012

No overseas travel was undertaken by councillors or staff on behalf of Council during the reporting period 2019-2020.

OTHER RELEVANT ISSUES TO MAKING AN INFORMED ASSESSMENT SECTION 190 LGR 2012

There are no known issues relevant to making an informed assessment of Cou nci I's operation and performance in the financial year.

COMMERCIAL BUSINESS UNITS SECTION 190 LGR 2012

Council did not operate any Commercial Business Units during the 2019-2020 financial year.

RATES AND CHARGES SECTION 190 LCR 2012

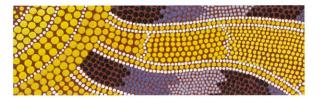
The annual report must contall a summary of all concessions for rates and charges granted by the local government. During 2019-2020. no concessions were granted.

DISCRETIONARY FUNDS SECTION 189 LCR 2012

Councillors did not have discretionary funds during the 2019-2020 financial year.







COMMUNITY FINANCIAL REPORT

(section 184 Local Government Regulation 2012)

The Community Financial report is prepared to provide residents, businesses and other stakeholders with an understanding of Council's financial performance and position for the 2019/20 financial year. It aims to give the reader a summary of Council's financial statements along with key financial statistics and ratios, including trends and forecasts.

Financial Statements are an audited formal record of the performance and position of Council. There are four financial statements and three sustainability ratios that assist in providing a high-level picture of Council finances for 2019/20.

The Financial Statements of Cherbourg Aboriginal Shire Council set out the financial performance, financial position, cash flows and the net wealth of council for the financial year ended 30 June 2020. These are described as:

1. Statement of Comprehensive Income

A summary of Cherbourg Aboriginal Shire Councils financial performance for the year ending 30 June 2020, listing both regular income and expenses and other comprehensive income which records items such as changes in the fair value of Council's assets and investments.

2. Statement of Financial Position

A 30 June 2020 snapshot of Cherbourg Aboriginal Shire Council's Financial Position including its Assets and Liabilities.

3. Statement of Changes in Equity

This is the overall change for the year (in dollars) of Cherbourg Aboriginal Shire Council's "net wealth".

4. Statement of Cash Flows

Indicates where Cherbourg Aboriginal Shire Council's cash came from and where it was spent.

5. Financial Sustainability Ratios

For reviewing Council performance and sustainability.

- a) Operating surplus
- b) Net financial liabilities
- c) Asset sustainability



REVENUE

The two main categories of revenue are recurrent revenue and capital revenue. Council's recurrent revenue is money raised that is used to fund the operations of Council. Council raises recurrent revenue from income sources such as fees and charges, grants, subsidies and donations, sales revenue, rents and other income. Council's capital revenue is sourced for the purpose of constructing and/or reconstructing Council's assets now and into the future. Capital revenue consists of grants, subsidies and contributions and capital sales revenue.

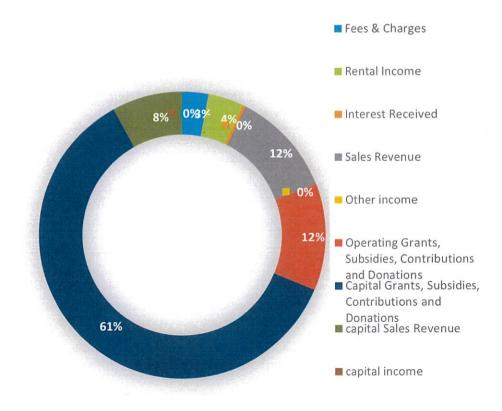
Overall recurrent revenue for 2019/20 decreased by \$0.23M, which is attributed to:

- \$0.25M increase in fees and charges, interest received & operating sales revenue
- \$0.48M decrease in grants and contributions, rental income and other revenues

The main sources of recurrent income for the year were grants and subsidies and sales revenue comprising 76 % of recurrent revenue and 24 % of Council's total revenue. The income generated from housing rental, fees and charges, interest and other income is 8% of total revenue.

Capital revenue for 2019/20 increased by \$ 7.81M which is mainly attributed to \$10.47M increase in capital grant and \$2.66 M decrease in capital sales revenue. Increase in capital grant revenue resulted from the donation of waste water assets to Council from the Department of Local Government, Racing and Multicultural Affairs and building from the Department of Housing and Public Works. Capital sales revenue has decreased since there were no new housing projects during the year.

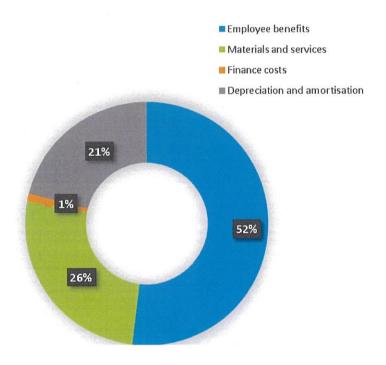
Council received capital income of \$ 0.034m from the sale of plant and equipment.





EXPENSES

Council's recurrent expenses include employee benefits, materials and services, finance costs and depreciation. Council's recurrent expenditure increased by \$1.10M compared to the previous year. This was due to the increase in employee benefits, depreciation and finance cost. Employee benefits made up the largest type of expenditure at 52 % followed by materials and services at 26 %, depreciation at 22% and finance cost at 1%.



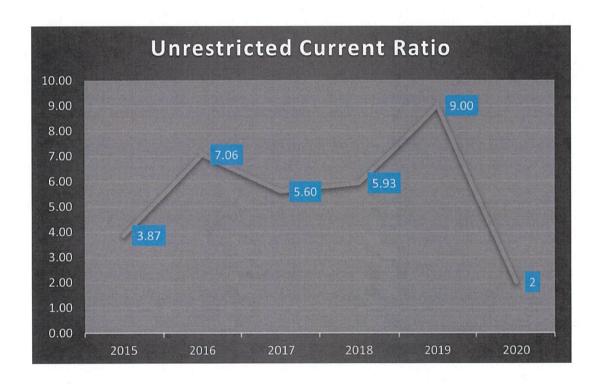


THE STATEMENT OF FINANCIAL POSITION

This statement is often referred to as the balance sheet and summarises the financial position of Council at the end of the financial year. The statement measures what Council owns (assets) and what Council owes (liabilities) at the end of the financial year with the difference between these two components being the net community wealth (equity of Council).

The balance sheet indicates that Cherbourg Aboriginal Shire Council has current ratio (current assets / current liabilities) of 2:1. This ratio means that the Cherbourg Aboriginal Shire Council has \$2 of cash and current assets for every \$1.00 of current liabilities. The unrestricted current ratio has declined significantly as a result of the increase in contract liabilities from the prior comparable period due to the introduction of new accounting standards AASB 15 and AASB 1058. The contract liability for the year was \$4.98 M.

Cherbourg Aboriginal Shire Council has no borrowing and has total asset base of \$151 Million providing borrowing capacity for future capital projects. However, its negative operating surplus ratio suggests council may experience difficulty in repaying this debt.

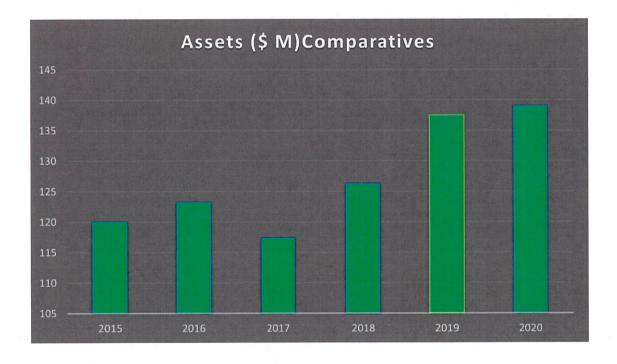




ASSETS

Cherbourg Aboriginal Shire council Current Assets include cash and cash equivalents, trade and other receivables, inventories and contract assets. There was decrease in the cash balance of \$2.02 M. Council had invested \$2.53 M in a trust account with Queensland Treasury Corporation and \$9.85 M in cash reserve with Westpac Bank. Interest income for the year was \$106,972 Property plant and equipment is the largest asset type comprising \$139M. Property plant and equipment

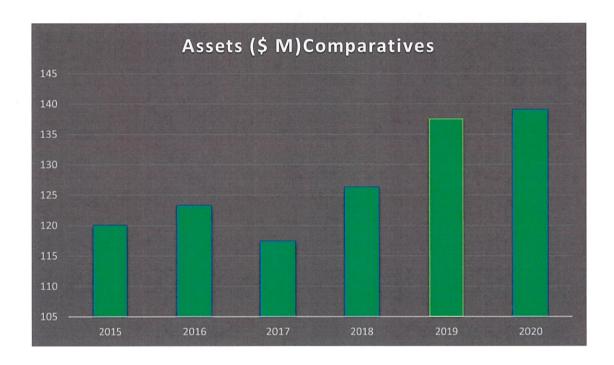
Property plant and equipment is the largest asset type comprising \$139M. Property plant and equipment is made up of Council asset classes including land, buildings, houses, infrastructure, plant and equipment, motor vehicles, furniture and fittings and works in progress. Council's Houses and Building assets are the largest component of property plant and equipment amounting to \$99.51M.





LIABILITIES

Council's liabilities comprise of contract liability, provisions, and trade and other payables. Liabilities as at 30 June 2020 totalled \$9.04 million. Provisions balance comprises long service leave payable to employees (\$0.36 million) and refuse restoration (\$2.40 million). Trade and other payables total \$1.30 million. The contract liability for the year was \$4.98 M.



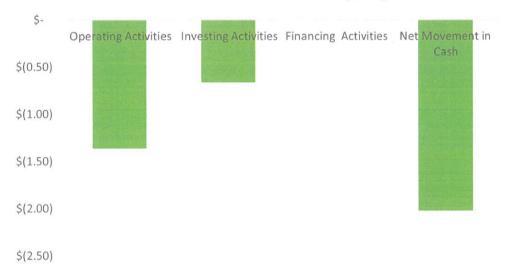
THE STATEMENT OF CHANGES IN EQUITY

The statement of changes in equity illustrates how the net worth of Council has changed as a result of activities undertaken during the period. Cherbourg Aboriginal Shire Council has Community Equity of \$ 142.29 M at 30 June 2020.

THE STATEMENT OF CASH FLOWS

This statement records the movement in cash holdings during the year. In 2020 the cash balance decreased by \$2.02 M from \$12.10 million to a closing balance of \$10.08 million at year end. Council's cash flows from operating activities remain negative, with operating deficit of \$1.36 million. The cash flows from investing activities shows Council spent \$6.49 million investing in property plant and equipment, which was funded by capital revenue. This includes capital works on Council's infrastructure assets, houses, building and other asset classes.

Net Cash Flow Sources(\$M)





COUNCIL'S CAPITAL EXPENDITURE FOR 2019/2020 BY ASSET CLASS

- Houses
- Buildings
- Land
- Motor Vehicles
- Plant and Equipment
- Furniture & fittings
- Infrastructure
- Work in Progress

COUNCIL'S MAJOR PROJECTS FOR 2019/2020

- Existing Houses Major Upgrades
- LGGSP Smart Management of Infrastructure with Enhanced GIS Capability
- LGGSP Intranet Communication & Connectivity Upgrade
- Cherbourg Material Recovery Facility Upgrade Stage 3
- Cherbourg Material Recovery Facility Upgrade Stage 4
- Installation of CCTV Cameras
- Roads to Recovery
- Cherbourg Historical Precinct
- W4Q3 Projects

Historical Precinct Upgrade

Town Pathway extension

Sports Centre Upgrade

Roads & Kerbing

Cherbourg memorial Park Upgrade

Cherbourg Radio Station Upgrade

Security Fencing and Public Waste Bins

Job Active Hub Structural Upgrade

Demolition Project

Lighting Replacement

Large Shed Ventilation and Insulation Project

Roadway fencing

Cherbourg Town entrance beautification

- Murgon to Cherbourg Footpath Upgrade
- Cherbourg Rising Main
- Cherbourg Solid Waste
- Cherbourg Waste Water

These expenditures have been funded through Grants and Contributions. Cherbourg Aboriginal Shire Council would like to thank the commonwealth and state Governments to their ongoing support to the development of the Cherbourg Aboriginal Shire Area.

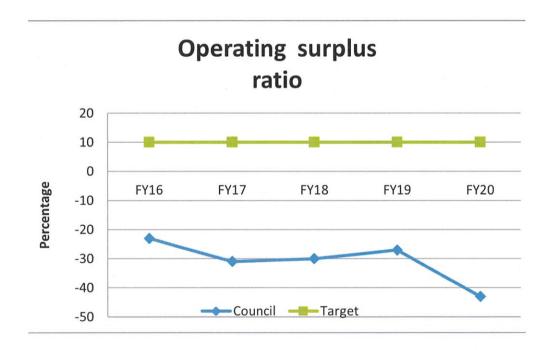


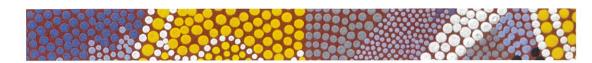
FINANCIAL SUSTAINABILITY MEASURES

The Financial Sustainability of Councils continues to be a cornerstone of the Local Government Act and a core responsibility of individual councils across Queensland. The Financial Susiatanibility indicators (in accordance with the Local Government regulation 2012) that council must publish are as follows:

Operating Surplus Ratio:

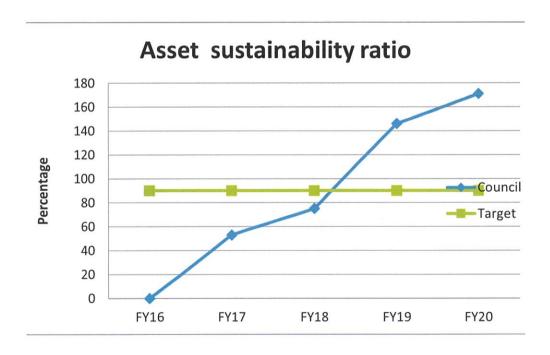
Operating Surplus ratio shows council's ability to cover operating expenses through its continuing operating revenue raised (excluding capital grants and contributions). The target for the operating surplus ratio is between 0 and 10%. Since Cherbourg Aboriginal Shire Council is highly dependent on external grant funding, operating Surplus ratio at 30 June 2020 was at a deficit of 43%. Cherbourg Aboriginal shire council is aware of the need to generate its own revenues from its own operations and reduce its spending levels in the short-term.





Asset Sustainability Ratio:

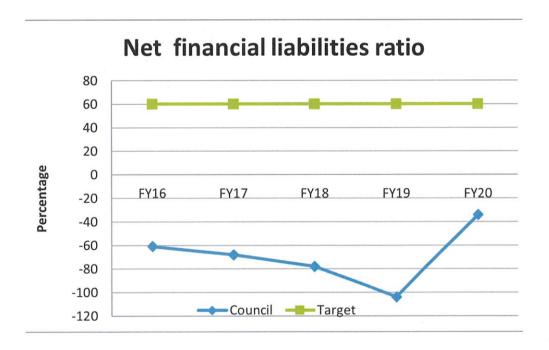
This ratio measures the amount of capital expenditure on renewal of existing assets compared to the depreciation expense. The target for this ratio is greater than 90%. Cherbourg Council has met the benchmarks recommended in respect to asset sustainability ratio. The average asset sustainability ratio is 89%. This is marginally outside the target range but has been increasing over time. Continued investment in future years will ensure that Council can adequately replace its assets as they near the end of their useful life. However, this will likely depend on the ability of Council to continue to attract capital grant revenue.



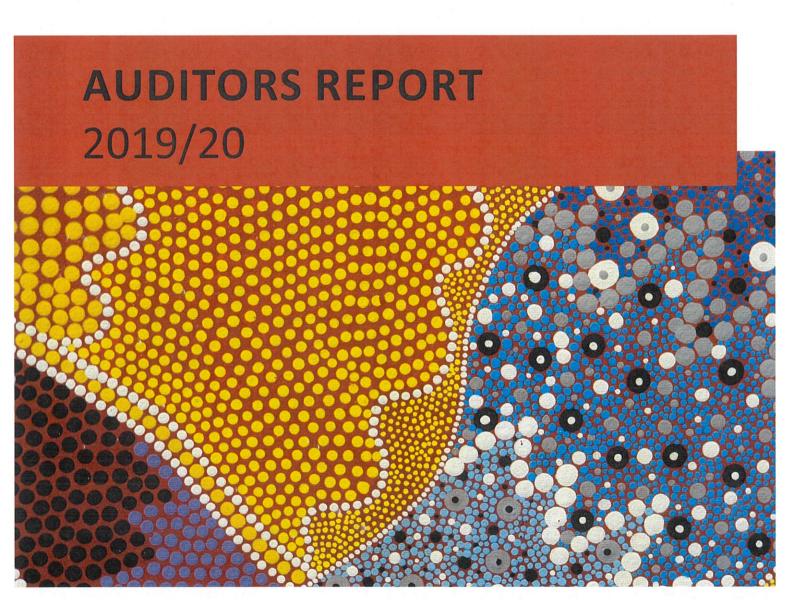


Net Financial Liabilities Ratio:

This ratio represents Council's ability to fund its liabilities through its operating revenues. The target for this ratio is less than 60%. Council's net financial liabilities ratio as at 30 June 2020 is -34%. The net financial liability ratio has decreased from 2019 (-104%) as a result of a significant increase in total liabilities from the prior comparable period due to the application of new accounting standards AASB 15 and AASB 1058. The net financial liabilities ratio indicates that while Council's capital structure appears adequate for its size. If council intends to obtain debt funding for future capital projects, its negative operating surplus ratio suggests council may experience difficulty in repaying this debt.







Cherbourg Aboriginal Shire Council Annual Financial Statements For the year ended 30 June 2020

Cherbourg Aboriginal Shire Council Financial statements

For the year ended 30 June 2020

Table of contents

Statement of Comprehensive Income Statement of Financial Position Statement of Changes in Equity Statement of Cash Flows

Notes to the financial statements

- 1 Significant accounting policies
- 2 Analysis of results by function
- 3 Revenue analysis
- 4 Capital Income
- 5 Employee benefits
- 6 Materials and services
- 7 Capital expenses
- 8 Cash and cash equivalents
- 9 Trade and other receivables
- 10 Contract balances
- 11 Property, plant and equipment
- 12 Trade and other payables
- 13 Provisions
- 14 Asset revaluation surplus
- 15 Leases
- 16 Contingent liabilities
- 17 Superannuation
- 18 Reconciliation of net operating surplus for the year to net cash inflow (outflow) from operating activities
- 19 Changes in accounting policy
- 20 Events after the reporting period
- 21 Financial instruments
- 22 Impacts from the COVID-19 Pandemic
- 23 Transactions with related parties

Management Certificate

Independent Auditor's Report

Cherbourg Aboriginal Shire Council Statement of Comprehensive Income

For the year ended 30 June 2020

		2020	2019
	Note	\$	\$
Income			
Revenue			
Recurrent revenue			
Fees and charges	3(a)	719,635	675,312
Rental income		1,041,049	1,162,486
Interest received		106,972	72,893
Sales revenue	3(b)	3,245,649	3,070,453
Other Income		180,361	309,873
Grants, subsidies, contributions and donations	3(c)	3,237,214	3,472,876
		8,530,880	8,763,893
Capital revenue		······································	
Grants, subsidies, contributions and donations	3(c)	16,721,135	6,249,498
Sales revenue	3(d)	2,226,982	4,885,449
Total Capital Revenue	-	18,948,117	11,134,947
	-		
Other ages test in amoun	4	34,472	447,024
Other capital income		27,513,469	20,345,864
Total revenue	-	27,513,469	20,345,664
Expenses			
Recurrent expenses			
Employee benefits	5	(6,375,187)	(4,945,487)
Materials and services	6	(3,214,361)	(3,718,343)
Finance costs		(81,535)	(7,119)
Depreciation and amortisation			
Property, plant and equipment	11	(2,562,311)	(2,457,558)
Total expenses	_	(12,233,394)	(11,128,507)
	-		
Capital expenses		(4 20 4 20 4)	(D. D.C.C. CTO)
Capital expenses	7 -	(1,224,621)	(2,325,679)
Total expenses		(13,458,015)	(13,454,186)
Net result	-	14,055,454	6,891,678
Herricour	-		
Other comprehensive income			
Items that will not be reclassified to net result			
Increase/(decrease) in asset revaluation surplus	14	294,804	1,883,673
Total other comprehensive income for the year	-	294,804	1,883,673
•	-		
Total comprehensive income for the year	-	14,350,258	8,775,351
•	=		

The above statement should be read in conjunction with the accompanying notes and Significant Accounting Policies.

Statement of Financial Position as at 30 June 2020

Note \$	
Current assets	
Cash and cash equivalents 8 10,080,645 12,108	103
Trade and other receivables 9 994,803 1,133	•
Trade and extension	646
, , , , , , , , , , , , , , , , , , ,	,985
Biological assets 105,513 346 Contract assets 10(a) 559,687	,300
Total current assets 11,965,196 13,724	553
	.,
Non-current assets	
Property, plant and equipment 11 139,374,849 123,775	,969
Total non-current assets 139,374,849 123,775	969
Total assets 151,340,045 137,504	,522
Current liabilities	
	494
, , , , , , , , , , , , , , , , , , ,	,404
Contract liabilities 10(b) 4,984,510	•
	,618
Total current liabilities 5,893,509 1,539	,102
Non-current liabilities	
	,000
Provisions 13 2,550,526 2,440	.138
	,138
Total liabilities 9,047,035 4,579	,240
Net community assets 142,293,010 132,929	,282
Community equity	
Asset revaluation surplus 14 44,251,409 43,95	
Retained surplus 98,041,601 88,960	,677
Total community equity 142,293,010 132,92	,282

The above statement should be read in conjunction with the accompanying notes and Significant Accounting Policies.

Statement of Changes in Equity

For the year ended 30 June 2020

		Asset revaluation surplus	Retained Surplus	Total Community Equity
	Note			
		\$	\$	\$
Balance as at 1 July 2019	•	43,956,605	88,968,677	132,925,282
Adjustment on initial application of AASB 15/ AASB 10	58	w	(4,982,530)	(4,982,530)
Restated balance at 1 July 2019		43,956,605	83,986,147	127,942,752
Net operating surplus			14,055,454	14,055,454
Other comprehensive income for the year				
Increase in asset revaluation surplus	14	294,804		294,804
Total comprehensive income for the year	,	294,804	14,055,454	14,350,258
Balance as at 30 June 2020	:	44,251,409	98,041,601	142,293,010
Balance as at 1 July 2018	,	42,072,932	82,141,198	124,214,130
Adjustment on initial application of AASB 9			(64,199)	(64,199)
Restated balances at 1 July 2018		42,072,932	82,076,999	124,149,931
Net operating surplus		-	6,891,678	6,891,678
Other comprehensive income for the year Increase in asset revaluation surplus	14	1,883,673		1,883,673
Total comprehensive income for the year	• •	1,883,673	6,891,678	8,775,351
			· · · · · · · · · · · · · · · · · · ·	
Balance as at 30 June 2019		43,956,605	88,968,677	132,925,282

The above statement should be read in conjunction with the accompanying notes and Summary of Significant Accounting Policies.

Statement of Cash Flows

For the year ended 30 June 2020

	Note	2020	2019
		\$	\$
Cash flows from operating activities			
Receipts from customers		3,744,537	4,019,882
Payments to suppliers and employees		(10,029,278)	(8,340,258)
		(6,284,741)	(4,320,376)
Interest received		106,972	72,893
Finance Expenses		(5,950)	(7,119)
Rental income		1,584,173	1,162,486
Non capital grants and contributions		3,237,214	3,472,876
Net cash inflow (outflow) from operating activities	18	(1,362,332)	380,760
Cash flows from investing activities			
Payments for properly, plant and equipment		(6,497,318)	(6,902,940)
Grants, subsidies, contributions and donations		5,043,300	6,249,498
Capital Sales Revenue		725,892	4,885,449
Proceeds from sale of property, plant and equipment		66,000	1,405,318
Net cash inflow (outflow) from investing activities	-	(662,126)	5,637,325
Net increase (decrease) in cash held		(2,024,458)	6,018,085
Cash at beginning of the financial year		12,105,103	6,087,018
Cash at end of the financial year	8 -	10,080,645	12,105,103

The above statement should be read in conjunction with the accompanying notes and Summary of Significant Accounting Policies.

Notes to the financial statements

For the year ended 30 June 2020

1 Significant accounting policies

1.A Basis of preparation

These general purpose financial statements for the period 1 July 2019 to 30 June 2020 have been prepared in accordance with all Australian Accounting Standards, Australian Accounting Interpretations and other pronouncements issued by the Australian Accounting Standards Board. They also comply with the requirements of the Local Government Act 2009 and the Local Government Regulation 2012.

Council is a not-for profit entity for financial reporting purposes and complies with Australian Accounting Standards as applicable to not-for profit entities.

These financial statements have been prepared under the historical cost convention except for the revaluation of certain non-current assets.

The Cherbourg Aboriginal Shire Council is constituted under the Queensland Local Government Act 2009 and is domiciled in

1.B Date of authorisation

The financial statements were authorised for issue on the date they were submitted to the Auditor-General for final signature. This is the date the management certificate is signed.

1.C Currency

The Council uses the Australian dollar as its functional currency and its presentation currency.

1.D Adoption of new and revised Accounting Standards

Council adopted all standards which became mandatorily effective for annual reporting periods beginning on 1 July 2019. The standards which had an impact on reported position, performance and cash flows were those relating to revenue and teases, Refer to the change in accounting policy note 19 for transition disclosures for AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of NFP Entities.

Council has also reviewed AASB16 Leases and while Council leases a number of items of equipment, the assets are considered low value and are not subject to lease accounting. Further information on the treatment of leases is at Note 1Q.

Some Australian Accounting Standards and Interpretations have been issued but are not yet effective. These Standards include AASB2018-7 Amendments to Australian Accounting Standards Definition of Material. Those standards have not been applied in these financial statements and are not expected to have a material impact. Council will implement them when they are effective.

1.E Critical accounting judgements and key sources of estimation uncertainty

Council Makes a number of judgements, estimates and assumptions in preparing these financial statements. These are based on the best information available to Council at the time, however due to the passage of time, these assumptions may change and therefore the recorded balances may not reflect the final outcomes. The significant judgements, estimates and assumptions relate to the following items and specific information is provided in the relevant note:

- · Valuation and depreciation of property, plant and equipment Note 1.J and Note 11
- · Restoration provisions Note 1.Q & Note 13
- · Contingencies Note 16
- Impairment of trade and other receivables- Note 1.1, Note 9 and Note 20
- · Valuation of biological assets Note 1.L

1.F Revenue

2020 accounting policies:

Fees and charges

Fees and charges are recognised when or as the performance obligation is completed and the customer receives the benefit of the goods/services being provided. The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the services. There is no material obligation by Council in relation to refunds or returns.

Notes to the financial statements

For the year ended 30 June 2020

1.F Revenue (continued)

Grant income under AASB 15

Where grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations then the revenue is recognised when control of each performance obligations is satisfied. The performance obligations are varied based on the agreement. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others. Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control and within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract.

Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.

Grant income under AASB 1058

Assets arising from grants in the scope of AASB 1058 is recognised at the assets fair value when the asset is received. Council considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standards. Once the assets and liabilities have been recognised then income is recognised for any remaining asset value at the time the asset is received.

Capital grants

Capital grants received to enable Council to acquire or construct an item of property, plant and equipment to identified specifications which will be under council's control and which is enforceable are recognised as revenue as and when the obligation to construct or purchase is completed. For construction projects, this is generally as the construction progresses in accordance with costs incurred. Where assets are donated or purchased for significantly below fair value, the revenue is recognised when the asset is acquired and controlled by the Council.

Rental income

Rental revenue from property is recognised as income on a periodic straight line basis over the lease term or when Council has entitlement to invoice for services provided.

Sales Revenue

Revenue from sale of goods is recognised when the customer has taken delivery of the goods. Revenue from services is recognised when the service is rendered. Sales revenue is classified in to capital revenue for major upgrade and recurrent revenue for minor repairs and maintenance work. Revenue from housing maintenance generally comprises a recoupment of material costs together with an hourly charge for use of equipment and employees. This revenue and the associated costs are recognised by reference to the stage of completion of the contract activity based on the costs incurred at the reporting date. Where consideration is received for the service in advance it is included in other liabilities and is recognised as revenue in the period when the service is performed. There are no contracts in progress at at the year end.

2019 accounting policies:

Fees and charges

Fees and charges are recognised on delivery of the associated service.

Grants and subsidies

Grants, subsidies and contributions that are non-reciprocal in nature are recognised as revenue in the year in which Council obtains control over them which is usually upon receipt of funds. An equivalent amount is recognised as a restriction over cash balances until the funds are expended.

Rental income

Rental revenue from property is recognised as income on a periodic straight line basis over the lease term or when Council has entitlement to invoice for services provided.

Sales Revenue

Contract revenue is recognised at the agreed contract price due at the time of sale or delivery. Sales revenue is classified in to capital revenue for major upgrade and recurrent revenue for minor repairs and maintenance work.

1.G Financial assets and financial liabilities

Council recognises a financial asset or a financial liability in its Statement of Financial Position when, and only when, Council becomes a party to the contractual provisions of the instrument.

Cherbourg Aboriginal Shire Council has categorised and measured the financial assets and financial liabilities held at balance date as follows:

Financial assets

Cash and cash equivalents -measured at amortised cost (Note 1.H)

Receivables - measured at amortised cost (Note 1.1)

Financial liabilities

Payables - measured at amortised cost (Note 1.P)

Notes to the financial statements

For the year ended 30 June 2020

1.G Financial assets and financial liabilities (continued)

Council does not recognise any financial assets or financial liabilities at fair value in the statement of financial position. The carrying amount of cash and cash equivalents, trade receivables and trade payables approximate their fair value due to their short-term, liquid nature.

1.H Cash and cash equivalents

Cash and cash equivalents in the statement of cash flow includes cash on hand, all cash and cheques receipted but not banked at the year end, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts.

1.1 Receivables

Trade receivables are recognised at the amounts due at the time of sale or service delivery or advance i.e. the agreed purchase price / contract price. Settlement of these amounts is required within 30 days from invoice date.

The collectability of receivables is assessed periodically and if there is objective evidence that Council will not be able to collect all amounts due, the carrying amount is reduced for impairment.

All known bad debts were written-off at 30 June. Council reviews receivable balances on an individual basis to assess the expected credit losses of trade receivables from individual customers. If an amount is recovered in a subsequent period it is recognised as revenue.

1.J Property, plant and equipment

Each class of property, plant and equipment is stated at cost or fair value less, where applicable, any accumulated depreciation and accumulated impairment loss. Items of plant and equipment with a total value of less than \$10,000, and infrastructure assets and buildings with a total value of less than \$10,000 are treated as an expense in the year of acquisition. All other items of property, plant and equipment are capitalised.

The classes of property, plant and equipment recognised by the Council are:

- Land
- Buildings
- · Houses
- · Motor Vehicles
- · Plant and Equipment
- · Furniture and fittings
- · Infrastructure -Roads & Bridges, Water, Sewerage and other structures
- · Work in Progess

Acquisition of assets

Acquisitions of assets are initially recorded at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including freight in, architect's fees and engineering design fees and all other establishment costs.

Property, plant and equipment received in the form of contributions, are recognised as assets and revenues at fair value by Council valuation where that value exceeds the recognition thresholds for the respective asset class. Fair value is the price that would be received to sell the asset in an orderly transaction between market participants at the measurement date.

Capital and operating expenditure

Wage and materials expenditure incurred for the acquisition or construction of assets are treated as capital expenditure. Routine operating maintenance, repair costs and minor renewals to maintain the operational capacity of the non-current asset is expensed as incurred, while expenditure that relates to replacement of a major component of an asset to maintain its service potential is capitalised.

Valuation

Land, buildings, houses, plant and equipment including motor vehicles and all infrastructure assets are measured at fair value under the the revaluation model, in accordance with AASB116 *Property, Plant and Equipment.* Other plant and equipment is measured at cost.

Non-current physical assets measured at fair value are revalued, where required, so that the carrying amount of each class of asset does not materially differ from its fair value at the reporting date. This is achieved by comprehensively revaluing these assets at least once every five years, with interim valuations using a suitable index being otherwise performed on an annual basis where there has been a material variation in the index.

Notes to the financial statements

For the year ended 30 June 2020

1.K Property, plant and equipment (cont)

Any revaluation increment arising on the revaluation of an asset is credited to the appropriate class of the asset revaluation surplus, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense. A decrease in the carrying amount on revaluation is charged as an expense to the extent it exceeds the balance, if any, in the revaluation surplus of that asset class.

On revaluation, accumulated depreciation is restated proportionately with the change in the carrying amount of the asset and any change in the estimate of remaining useful life.

Separately identified components of assets are measured on the same basis as the assets to which they relate.

Details of valuers and methods of valuations are disclosed in Note 11

Capital work in progress

The cost of property, plant and equipment being constructed by the Council includes the cost of purchased services, materials, direct labour and an appropriate proportion of labour overheads.

Depreciation

Land is not depreciated as it has an unlimited useful life. Depreciation on other property, plant and equipment is calculated on a straight-line basis so as to write-off the net cost or revalued amount of each depreciable asset, less its estimated residual value, progressively over its estimated useful life to the Council.

Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time an asset is completed and commissioned ready for use.

Where assets have separately identifiable components that are subject to regular replacement, these components are assigned useful lives distinct from the asset to which they relate. Any expenditure that increases the originally assessed capacity or service potential of an asset is capitalised and the new depreciable amount is depreciated over the remaining useful life of the asset to the Council.

Major spares purchased specifically for particular assets that are above the asset recognition threshold are capitalised and depreciated on the same basis as the asset to which they relate.

The estimated useful lives of property, plant and equipment are reviewed annually. Details of the range of useful lives for each class of asset are shown in Note 11.

Deed of Grant in Trust Land

The Council is located on land assigned to it under a Deed of Grant in Trust (DOGIT) under Section 34I of the Land Act 1994. It comprises an area of approximately 3,560 hectares.

The land is administered by the Department of Natural Resources, Mines and Energy and the Council has restricted use of this land for the benefit of shire inhabitants. The DOGIT land has not been taken up in the Council's assets as its value cannot be reliably measured.

1.L Biological assets

The Council has a beef livestock operation. These assets are valued at market value at reporting date. In view of the immaterial nature of this operation the accounting principles under AASB 141 related to biological assets have not been applied. The costs incurred in this operation are included in Council's general operations as they are incurred.

1.M Impairment of non-current assets

Each non-current physical and intangible asset and group of assets is assessed for indicators of impairment annually. If an indicator of possible impairment exists, the Council determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss. The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use.

An impairment loss is recognised as an expense in profit and loss, unless the asset is carried at a revalued amount. When the asset is measured at a revalued amount, the impairment loss is offset against the asset revaluation surplus of the relevant class to the extent available.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised as income unless the asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation surplus increase.

Notes to the financial statements

For the year ended 30 June 2020

1.N Payables

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the agreed purchase/contract price net of applicable discounts other than contingent discounts. Amounts owing are unsecured and are generally settled on 30 day terms.

1.0 Liabilities - employee benefits

Salaries and wages

A liability for salaries and wages is recognised and measured as the amount unpaid at the reporting date at current pay rates in respect of employees' services up to that date. This liability represents an accrued expense.

Annual leave

A liability for annual leave is recognised. The portion expected to be wholly settled within twelve months is calculated on current wage and salary levels and includes related employee on-costs. The portion not expected to be wholly settled within twelve month is calculated on projected future wage and salary levels and related employee on-costs, discounted to present values. Annual leave which has vested (or will vest in less than 12 months) is classified as current regardless of the measurement basis used in AASB 119.

Sick leave

Sick leave taken in the future will be met by future entitlements and hence no recognition of sick leave has been made in these financial statements.

Superannuation

The superannuation expense for the reporting period is the amount of the contribution the Council makes to the superannuation plan which provides benefits to its employees. Details of those arrangements are set out in Note 17.

Long service leave

A liability for long service leave is measured as the present value of the estimated future cash outflows to be made in respect of services provided by employees up to the reporting date. The value of the liability is calculated using current pay rates and projected future increases in those rates and includes related employee on-costs. The estimates are adjusted for the probability of the employee remaining in the Council's employment or other associated employment which would result in the Council being required to meet the liability. Adjustments are then made to allow for the proportion of the benefit earned to date, and the result is discounted to present value. The interest rates attaching to Commonwealth Government guaranteed securities at the reporting date are used to discount the estimated future cash outflows to their present value. This liability is reported in Note 13 as a provision. Long service leave which has vested (or will vest in less than 12 months) is classified as current regardless of the measurement basis used in AASB 119.

1.P Asset revaluation surplus

The asset revaluation surplus comprises adjustments relating to changes in value of property, plant and equipment that do not result from the use of those assets. Net incremental changes in the carrying value of classes of non-current assets since their initial recognition are accumulated in the asset revaluation surplus.

Increases and decreases on revaluation are offset within a class of assets.

Where a class of assets is decreased on revaluation, that decrease is offset first against the amount remaining in the asset revaluation surplus in respect of that class. Any excess is treated as an expense.

When an asset is disposed of, the amount reported in surplus in respect of that asset is retained in the asset revaluation surplus and not transferred to retained surplus.

1.Q AASB 16 Leases

2020 Accounting Policies

AASB 16 introduces a single, on-balance sheet lease accounting model for lessees. A lessee recognises a right-of-use asset representing its right to use the underlying asset and a lease liability representing its obligation to make lease payments. There are recognition exemptions for short-term leases and leases of low-value items. Lessor accounting remains similar to the current standard – i.e. lessors continue to classify leases as finance or operating leases.

Leases in which the Council is a lessee

Council has applied the exception to lease accounting for leases of low-value assets and short-term leases. Council leases a number of items of equipment, a number of the assets are considered low value and are therefore not subject to lease accounting. Council recognises the payment associated with this lease as an expense on a straight -line basis over the lease term.

Notes to the financial statements For the year ended 30 June 2020

1.Q AASB 16 Leases (continued)

Leases in which the Council is a lessor

When Council is a lessor, the lease is classified as either an operating or finance lease at inception date, based on whether substantially all of the risks and rewards incidental to ownership of the asset have been transferred to the lessee. If the risks and rewards have been transferred then the lease is classified as a finance lease, otherwise it is an operating lease. Council has leased commercial buildings including the Canteen and other office rental premises. These were identified as operating leases and we have assessed that there will be no changes in Council's (lessor) accounting policy for rental income, per AASB 16.

Peppercorn Leases

Council is the lessee of a number of Deed of Grant in Trust leases, for which no or little lease payments are made. These have been identified as peppercorn leases which are currently not recognised in Council's financial statements. Council intends to elect not to apply the fair value measurement requirements to these leases.

2019 Accounting Policies

The Council entered into operating leases on IT equipment, with lease terms between two and five years. Council recognised the payments associated with these leases as an expense on a straight-line basis over the lease term.

1.R National competition policy

The Council has reviewed its activities to identify its business activities. Council has resolved that none of its activities fall within the National Competion Policy guidelines and has therefore chosen not to apply the Code of Competitive Conduct.

1.S Rounding and comparatives

The financial statements have been rounded to the nearest \$1.

1.T Taxation

Council is exempt from Commonwealth taxation except for Fringe Benefits Tax and Goods and Services Tax ('GST'). The net amount of GST recoverable from the ATO or payable to the ATO is shown as an asset or liability respectively.

Notes to the financial statements

For the year ended 30 June 2020

2. Analysis of Results by Function

2(a) Components of council functions

The activities relating to the Council's components reported on in Note 2(b) are as follows:

Corporate services and governance

This comprises the support functions for the Mayor and Councillors, Council and committee meetings and statutory requirements. It also includes management and reporting of Council's finances, information technology and administration.

Community services

Community services and facilities include cultural, health, welfare, disaster management, sports and recreational services, radio station, NDIS and management of the indigenous knowledge centre.

Economic and community development

This comprises Council enterprises incorporating cattle stud farm, material recycling facility, crop and vegetable production, and includes training and employment initiatives.

Housing

The provision, maintenance and upgrading of public housing within the DOGIT area, including the planning and construction of new houses and tenancy agreements.

Infrastructure

Provision and maintenance of water supply and services, drainage, sewerage services and treatment, refuse collection and waste disposal services.

Cherbourg Aboriginal Shire Council Notes to the financial statements For the year ended 30 June 2020

- Analysis of results by function
 (b) Income and expenses defined between recurring and capital are attributed to the following functions:

Functions		Gross progi	Gross program income		Total	Gross program expenses	m expenses	Total	Net result	Net	Assets
	Rect	Recurring	Capital	ital	income	Recurring	Capital	expenses	from recurring	Result	
	Grants	Other	Grants	Other				_	operations		
	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020
	(v)	s	v	s	w	s	w	s,	s	S	S
Comorate & governance	1.872.006	174,702	207,108	,	2,253,816	3,169,188	1	3,169,188	(1,122,480)	(915,372)	32,695,113
Community Services	673.467	782.690	488,565	•	1,944,722	1,401,651	1	1,401,651	54,506	543,071	11,965,196
Economic & community	1	3,295,225	2,163,068	ı	5,458,293	2,158,943	•	2,158,943	1,136,282	3,299,350	5,030,542
development											
Housing		1,041,049	1,312,316	2,226,982	4,580,347	3,830,087	1,224,621	5,054,708	(2,789,038)	(474,361)	66,929,951
Infrastructure	691.741	1	12,584,550		13,276,291	1,673,525		1,673,525	(981,784)	11,602,766	34,719,243
Total Council	3.237.214	5,293,666	16,755,607	2,226,982	27,513,469	12,233,394	1,224,621	13,458,015	(3,702,514)	14,055,454	151,340,045

Year ended 30 June 2019	_				•						
Functions		Gross program income	am income		Total	Gross program expenses	expenses	Total	Net result	Net	Assets
	Reci	Recurring	Capital	ital	income	Recurring	Capital	expenses	from recurring	Result	
	Grants	Other	Grants	Other					operations		
	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019
	s	G	တ	κ	6 3	s	ဟ	s	\$	S	s
Comprate & governance	1,828,333	327,888	1	ı	2,156,221	2,870,039	1	2,870,039	(713,818)	(713,818)	30,749,327
Community services	952.401	729,414	472,540	1	2,154,355	952,945	1	952,945	728,870	1,201,410	2,273,704
Economic & community	*	827,715	798,475	1	1,626,190	1,605,253	F	1,605,253	(777,538)	20,937	12,414,441
development			***********	,,							
Housing	ı	3,379,379		4,885,449	8,264,828	4,352,552	t	4,352,552	(973,173)	3,912,276	69,975,831
Infrastructure	692,142	26,622	4,978,483	447,023	6,144,270	1,347,718	2,325,679	3,673,397	(628,954)	2,470,873	22,091,219
Total Council	3,472,876	5,291,018	6,249,498	5,332,472	20,345,864	11,128,507	2,325,679	13,454,186	(2,364,613)	6,891,678	137,504,522

Notes to the financial statements For the year ended 30 June 2020

3	Revenue analysis	Note	AASB15 \$	AASB1058 \$
	Revenue recognised at a point in time		***************************************	
	Fees and charges	3(a)	719,635	-
	Sales revenue	3(b)	3,245,649	-
	Grants, subsidies, contributions and donations	3(c)	•	17,027,532
	Capital sales revenue	3(d)	2,226,982	•
		· · · -	6,192,266	17,027,532
	Revenue recognised over time	_		
	Revenue relating to grants for assets controlled by Council	3(c)	•	2,930,817
		_		2,930,817
	Total revenue	=	6,192,266	19,958,349
			2020	2019
		Note	\$	\$
(a)	Fees and charges			
	Community fees and charges		75,370	62,100
	Post office commissions		11,000	12,000
	Service charges		625,162	595,352
	Building lease charges	_		5,860
		=	719,635	675,312
(b)	Sales revenue			
	Sale of services			2 222 252
	Recoverable works - BAS		1,971,834	2,268,356
	Joinery sales	_	88,167	46,346
	Mark and an also	_	2,060,001	2,314,702
	Sale of goods		100 220	225 450
	Livestock sales		190,220	226,158
	Produce farm		12.000	11,152
	Material recycling facility		13,660	8,954
	Containers for Change		980,110	432,650
	Other Sales	_	1,658	76,837
			1,185,648	755,751
	Total sales revenue	_	3,245,649	3,070,453
(c)	Grants, subsidies, contributions and donations			
1-7				
	Recurrent		3 400 747	2 440 477
	General purpose grants		2,483,747	2,440,475
	State government subsidies and grants		412,467	554,459
	Commonwealth government subsidies and grants	•	341,000 3,237,214	3,472,876
		=	3,201,214	0,412,070
	Capital			
	State government subsidies and grants		2,852,040	2,534,609
	Commonwealth government subsidies and grants		690,175	3,714,889
	Contributions and donations		13,178,920	
		=	16,721,135	6,249,498
(d)	Capital sales revenue			
	Recoverable capital works - BAS		2,141,842	4,587,298
	Joinery capital works - BAS		85,140	298,151
		-	2,226,982	4,885,449

Notes to the financial statements For the year ended 30 June 2020

			2020	2019
4	Capital income	Note	\$	\$
•	Supriar moonie			
	Gain / loss on disposal of non-current assets			
	Proceeds from sale of plant and equipment		60,000 (25,528)	900 (5,294)
	Less: Book value of plant and equipment sold	-	34,472	(4,394)
		_		
	Proceeds from sale of land and improvements Less: Book value of land sold		-	1,404,418 (953,000)
	Less, Dook value of land sold		-	(555,655)
	Total capital income	-	34,472	447,024
5	Employee benefits			
	Total staff wages and salaries		5,152,177	3,929,264
	Councillors' remuneration		320,337	319,744
	Annual and long service leave entitlements		401,616	424,273
	Superannuation	17	514,255	423,767
			6,388,385	5,097,048
	Other employee related expenses		68,341	144,376
	Less : Capitalised employee expenses	-	(81,539) 6,375,187	(295,937) 4,945,487
		=	0,070,107	170 10, 101
	Councillor remuneration represents salary, and other allowances paid	lin respec	t of carrying out th	eir dulles.
	Total Council employees at the reporting date:		2020	2019
	Elected members	_	5	5
	Administration staff		12	13
	Depot and outdoors staff		74 91	72 90
	Total full time equivalent employees	-	91	30
6	Materials and services			
	Administration supplies and consumables		63,423	31,844
	Audit services		55,738	60,000
	Consultants		198,124	184,281
	Electricity		172,845	172,762 453,870
	Enterprise centre running costs Licence fees		446,458 560	455,670
	Insurance		278,941	375,452
	Joinery expenses		70,162	154,761
	Movement in inventory		155,570	34,873
	Motor vehicle expenses		334,706	213,400
	Printing & stationery		58,805	51,219
	Radio Operating Expenses		64,765 578,684	17,024 1,297,719
	Repairs and maintenance Subscriptions and advertising		988	2,182
	Telephone & fax		55,137	67,014
	Travel		30,003	39,948
	Water & sewerage operational costs		204,480	99,241
	Bad and doubtful debts		403,074	177,388
	Other materials and services		41,898	284,814
			3,214,361	3,718,343
7	Capital expenses			
	Provision for restoration of land			
	Recognition of refuse restoration provision			2,325,679
			•	2,325,679
	Out that the off Dissert of Assets		4 004 004	
	Capital write off - Disposal of Assets		1,224,621 1,224,621	2,325,679
		:	-1~6-T1VE-1	-,,-,-

Notes to the financial statements For the year ended 30 June 2020

			2020	2019
		Note	\$	\$
8	Cash and cash equivalents	_		
	Cash at bank and on hand		10,080,645	12,105,103

Cash and deposits at call are held in the Westpac Bank in normal term deposits and business cheque accounts. The bank currently has short term rating of P-1 and long term rating of Aa2.

9 Trade and other receivables

Current			
Trade receivables	20	2,308,024	2,150,646
Less loss allowance	20	(1,380,075)	(1,057,086)
Prepayments		66,854	40,259
		994,803	1,133,819
Movement in accumulated impairment losses is as follows:			
Opening balance		1,057,086	828,234
Adjustment to opening balance upon application of AASB 9		•	64,199
Additional provisions raised		322,989	164,653
Closing balance		1,380,075	1,057,086

10 Contract assets and liability

Where the amounts billed to customers are based on the achievement of various milestones established in the contract, the amounts recognised as revenue in a given period do not necessarily coincide with the amounts billed to procritified by the customer.

When a performance obligation is satisfied by transferring a promised good or service to the customer before the customer pays consideration or before payment is due. Council presents the work in progress as a contract asset, unless the rights to that amount of consideration are unconditional, in which case Council recognises a receivable.

When an amount of consideration is received from a customer / fund provider prior to Council transferring a good or service to the customer, Council presents the funds which exceed revenue recognised as a contract liability.

a. Contract assets

Contract assets arise when work has been performed by Council relating to a contract with customer (or capital grant paid in arrears) but no receivable has arisen since the invoice has not been raised.

	2020
	<u> </u>
Current Contract Assets	559,687

b. Contract liabilities

A contract liability arises when Council has received consideration or has an unconditional right to receive consideration from the customer before the Council transfers a good or service to the customer. It is the obligation to transfer the good or service or the receipt of funds prior to performance obligations being satisfied.

4,954,510
30,000
4,984,510
4,984,510
•
4,984,510

Revenue recognised in the reporting period that was included in the contract liabilities opening balance.

unds received upfront to construct Council controlled assets	839,218
	839,218

The contract liability relates to major projects such as the Murgon Footpath Upgrade, Waste Water Treatment Plant, and extensions to the Material Recovery Facility. It is expected that these projects will be completed during the 2020-2021 financial year.

The Contract assets and laibilities have arisen on adoption of AASB 15 and AASB 1058. The impact of this change in accounting policy resulted in an increase in contract liabilities and contract assets respectively by \$559,687 and \$4,984,510 at 30 June 2020.

Notes to the financial statements

For the year ended 30 June 2020

11 Property, Plant and Equipment

(i) Fair Value Heirachy

The fair values of assets are determined using valuation techniques which maximise the use of observable data, where it is available, and minimise the use of entity specific estimates. To provide an indication about the reliability of the inputs used in determining fair values, council classifies assets which are measured at fair value into the three levels prescribed under AASB 13, as follows:

Level 1: Fair value based on quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2: Fair value based on inputs that are directly or indirectly observable for the asset or liability.

Level 3: Fair value based on unobservable inputs for the asset and liability.

There were no transfers between levels during the year.

The following tables summarise the classification of councils assets into the levels defined above.

Asset Category	Level 1	Level 2	Level 3	Total
Land	-	663,000		663,000
Buildings and Houses	-	-	99,625,064	99,625,064
Motor Vehicles	•	656,747	•	656,747
Plant and Equipment		2,537,172	-	2,537,172
Infrastructure		-	34,719,243	34,719,243
•	-	3,856,919	134,344,307	138,201,226

2019:

Asset Category	Level 1	Level 2	Level 3	Total
Land		663,000	-	663,000
Buildings and Houses	•	-	97,801,298	97,801,298
Motor Vehicles	-	497,402	•	497,402
Plant and Equipment	•	1,612,756		1,612,756
Infrastructure		=	22,091,217	22,091,217
	-	2,773,158	119,892,515	122,665,673

Council does not carry any assets or liabilities at fair value other than property, plant and equipment as described above.

(ii) Basis of valuation and valuation processes

All assets with the exception of furniture and littings and capital work in progress are measured at fair value utilising the valuation basis' described below. Independent comprehensive valuations of each category of asset are undertaken on a rolling basis with each category being subject to comprehensive revaluation at least once every five years. In intervening years desktop valuation updates are performed either internally or by an independent valuer. Desktop valuations apply an indexation factor to the the previous comprehensive valuation and consider any known factors giving rise to a change in asset condition which have occurred since the last comprehensive valuation. Where an independent valuer is engaged to undertake a destop valuation update, a sample of assets will be physically inspected by the independent valuer in order to gauge changes in asset conditions.

The table below summarises the level of detail applied in determining the value of Council's assets as at 30 June 2020,

Asset Category	Valuation Effective 30 June 2020	Performed By	Effective Date of Last Comprehensive Valuation	Performed By
1	Desktop	APV Valuers and Asset Management	30/06/2017	APV Valuers and Asset Management
Land	Desktop	APV Valuers and	3010012017	APV Valuers and
Buildings and Houses	Desktop	Asset Management	30/06/2017	Asset Management
Motor Vehicles	Desktop	APV Valuers and Asset Management	30/06/2017	APV Valuers and Asset Management
Plant and Equipment	Desktop	APV Valuers and Asset Management	30/06/2017	APV Valuers and Asset Management
	300000	APV Valuers and		APV Valuers and
infrastructure	Desklop	Asset Management	30/06/2017	Asset Management

Notes to the financial statements

For the year ended 30 June 2020

11 Property, Plant and Equipment

(iii) Valuation techniques to derive fair values for level 2 and level 3 valuations

Land (level 2)

Land fair values have been determined by direct comparison to the sales prices of comparable properties in close proximity adjusted for difference in key attributes such as property size. The most significant inputs into this valuation approach are price per square metre and the indexation rate applied in the current period desktop valuation update. All land values are based on the assumption that contaminants such as asbestos, chemicals, toxic wastes or other hazardous materials do not exist on these land parcets.

Buildings and Houses (level 3)

Community and residential buildings within the Cherbourg Aboriginal Shire Council are not able to be transferred on a market basis, and as such sales evidence is not available to support a market-based valuation approach. Buildings and houses are therefore valued using a current replacement cost methodology, which estimates the replacement cost for each building by componentising the buildings into significant parts with different useful lives and taking into account a range of factors. The gross current values are derived from reference to market data for recent projects and costing guides issued by the Australian Institute of Quantity Surveyors and Rawlinson's (Australian Construction handbook).

A calculated accumulated depreciation charge is subtracted from the gross replacement cost to reflect the consumed or expired service potential of the asset. In determining the level of accumulated depreciation the assets have been disaggregated into significant parts which exhibit different patterns of consumption or useful lives. Allowance has been made for the typical asset iffecycle and renewal treatments of each component, the pattern of consumption of the asset's future economic benefits and the condition of the asset. Condition was assessed taking into account both physical characteristics as well as holistic factors such as functionality, capacity, utilisation and obsolescence.

In order to assess the remaining service potential the following consumption scoring system is applied:

Phase Points	Description
0 - 0.99	New or very good condition - very high level of remaining service potential.
1 - 1,99 2 - 2.99	Not new but in very good condition with no indicators of any future obsolescence and providing a high level of remaining service potential. Aged and in good condition, providing an adequate level of remaining service potential. No signs of immediate or short-term obsolescence.
3 - 3.99	Providing an adequate level of remaining service potential but there are some concerns over the asset's ability to continue to provide an adequate level of service in the short to medium term. May be signs of obsolescence in short to mid-term.
4 - 4.99	indicators showing the need to renew, upgrade or scrap in near future. Should be reflected by inclusion in the capital works plan to renew or replace in short-term. Very low level of remaining service potential.
5 6 - End of Life	At intervention point. No longer providing an acceptable level of service. If remedial action is not taken immediately the asset will need to be closed or decommissioned. Theoretical end of life.

New buildings are valued at the actual cost of construction in the year they are constructed, and subsequently under the approach described above.

The most significant inputs into the valuation approach are construction cost unit rates (per square metre), the split between short and long-lived subcomponents, estimated useful lives, pattern of consumption, asset condition, and the indexation rate applied in periods where a desktop valuation is undertaken.

The replacement costs applied in the valuations were derived by APV Valuers and Asset Management from reference to costing guides issued by the Australian Institute of Quantity Surveyors, Rawlinson's (Australian Construction Handbook), construction data from the Australian Bureau of Statistics, and the valuer's own internal market research and costings.

Motor Vehicles (level 2)

Motor vehicle asset values are derived from comparable sales and relevant industry market price reference guides. The most significant inputs into the valuation approach are the make, size, year of manufacture and condition.

Plant and Equipment (level 2)

Plant and equipment asset values are generally derived from comparable sales and relevant industry market price reference guides. Where items of plant however are unique in design or there is insufficient market evidence to support the valuation, the valuation is performed using a depreciated replacement cost approach (as described for buildings and houses above).

The most significant inputs into the market based valuation approach are the make, size, year of manufacture and condition. Where assets are valued under a depreciated replacement cost approach significant inputs include the asset replacement cost, useful lives, pattern of consumption and asset condition.

No items of major plant and equipment were valued using depreciated replacement cost in the current year.

Notes to the financial statements

For the year ended 30 June 2020

11 Property, Plant and Equipment Road and Water Infrastructure Network (level 3)

Council categorises its road infrastructure into sealed and unsealed roads, which are managed in segments of no longer than 3km. All road segments are componentised into formation, pavement and seal (where applicable), and further into short and long-lived subcomponents. Drainage assets are segmented and componentised into pits, pipes, channels and floodways. Water and sewerage mains are segmented and componentised into standard and rising mains, and further into short and long-lived subcomponents.

Council assumes that environmental factors such as soil type, climate and topography are consistent across each segment. Council also assumes a segment is designed and constructed to the same standard and uses a consistent amount of labour and materials.

All road and water infrastructure network assets are valued using a depreciated replacement cost approach. Gross replacement costs are estimated through multiplying materials and labour unit prices (per measurement of area/length) determined by reference to market data for recent projects, costing guides such as Rawlinson's (Australian Construction Handbook) and benchmark data from similar councils, by volumes ascertained with reference to council minimum asset linear and area specifications.

In determining the level of accumulated depreciation assets are disaggregated into significant parts which exhibit different patterns of consumption or useful lives. Allowances are made for the typical asset lifecycle and renewal treatments of each component, the pattern of consumption of the asset's future economic benefit and the condition of the asset. Condition is assessed by taking into account both physical characteristics as well as holistic factors such as functionality, capacity, utilisation and obsolescence.

An identical condition rating scale as provided above in relation to buildings and houses is used for infrastructure assets in order to assess the remaining service potential.

The most significant inputs into the valuation approach are construction cost unit rates (per square metre), pattern of consumption, asset condition, and the indexation rate applied in the current period desktop valuation update.

Accumulated depreciation

In determining total useful life, remaining life, and accumulated depreciation, assets were generally subject to an inspection or an assessment to determine remaining useful life. Where site inspection were conducted (i.e. active assets), the assets were allocated a condition assessment, which was used to estimate remaining useful life.

Cherbourg Aboriginal Shire Council Notes to the financial statements For the year ended 30 June 2020

11 Property, Plant and Equipment

30th June 2020	Note	Land	Buildings	Houses	Motor vehicles	Plant and equipment	Fumiture and fittings	Infrastructure	Work In Progress	TOTAL
Basis of measurement		Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Cost	Fair Value	Cost	
		s	s	s,	s	s	s	s	s	s
Opening Balances					31					
Opening Gross Value		663,000	41,219,597	90,411,245	1,352,484	3,767,881	286,256	29,111,644	1,103,800	167,915,907
Accumulated Depreciation		:	13,394,130	20,435,414	855,082	2,155,125	275,764	7,020,427	SE.	44,135,942
Opening Written Down Value		663,000	27,825,467	69,975,831	497,402	1,612,756	10,492	22,091,217	1,103,800	123,779,965
Movements during Year										
Additions		٠	1,499,424		161,138	1,249,605	•	í	16,202,370	19,112,537
Transfers between classes		,	447,515	2,308,029		258,501	•	13,126,779	(16,140,824)	•
Disposals		•	(728,124)	(496,498)	(25,528)		•			(1,250,150)
Depreciation			(637,973)	(1,231,151)	(59,769)	(166, 193)	(2,213)	(465,011)		(2,562,311)
Revaluations	14		4,288,804	(3,626,259)	83,504	(417,498)		(33,747)		294,804
Closing Balances										
Closing Gross Value		663,000	45,652,224	89,500,568	1,861,938	4,682,536	286,256	42,719,300	1,165,345	186,531,167
Accumulated Depreciation			12,957,111	22,570,617	1,205,191	2,145,364	77,977	8,000,057		47,156,317
Closing Written Down Value		663,000	32,695,113	66,929,951	656,747	2,537,172	8,278	34,719,243	1,165,345	139,374,849
Estimated Usefule Life (Years)		Not Depreciated	15-150	15-150	2-20	3 - 80	1 - 100	10 - 105		
2020 Additions comprise:		s	s	s	s	s	s	s	s	s
Renewals			1,946,939	2,308,029	6	•	•	121,465	•	4,376,433
Other additions				•	161,138	1,508,106		13,005,314		14,674,559
Total additions			1,946,939	2,308,029	161,138	1,508,106		13,126,779		19,050,992

Notes to the financial statements For the year ended 30 June 2020

11 Property, Plant and Equipment

30th June 2019		Land	Buildings	Houses	Motor vehicles	Plant and equipment	Fumiture and fittings	Infrastructure	Work In Progress	TOTAL
Basis of measurement		Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Cost	Fair Value	Cost	
		s	s	s	s	w	s	s	s	s
Opening Balances		1,616,000	39,714,966	86,824,873	1,106,218	3,696,823	286,256	27,566,951	1,719,543	162,531,630
Opening Gross Value			13,062,970	21,700,325	754,789	2,004,433	273,551	6,269,274	•	44,065,342
Accumulated Depreciation										
Opening Written Down Value		1,616,000	26,651,996	65,124,548	351,429	1,692,390	12,705	21,297,677	1,719,543	118,466,288
Movements during Year										
Additions		•	1	540	140,474	38,567	,	٠	6,666,815	6,845,856
Transfers between dasses			788,387	5,022,296	6	•	•	1,471,875	(7,282,558)	
Disposals		(953,000)	,	r	•	(5,294)	•	•		(958,294)
Depreciation		•	(656,132)	(1,240,627)	(36,580)	(163,028)	(2,213)	(358,978)	٠	(2,457,558)
Revaluations	41		1,041,216	1,069,614	42,079	50,121		(319,357)		1,883,673
Closing Balances										
Closing Gross Value		663,000	41,219,597	90,411,245	1,352,484	3,767,881	286,256	29,111,644	1,103,800	167,915,907
Accumulated Depreciation			13,394,130	20,435,414	855,082	2,155,125	275,764	7,020,427		44,135,942
Closing Written Down Value		663,000	27,825,467	69,975,831	497,402	1,612,756	10,492	22,091,217	1,103,800	123,779,965
Estimated Usefule Life (Years)		Not Depreciated	15-150	15-150	2-20	3 - 80	1 - 100	10 - 105		
2019 Additions comprise:		s	s	s	s	s,	w	s	us.	s
Infrastructure Renewals			424,401	1,911,627	•	•		1,241,840	•	3,577,868
Other additions			,	2,228,186	140,474	38,567		860,760	٠	3,267,987
Total additions			424,401	4,139,813	140,474	38,567		2,102,600		6,845,855

Notes to the financial statements

For the year ended 30 June 2020

			2020	2019
		Note	\$	\$
12	Trade and other payables			
	Current			
	Creditors and accruals		258,315	840,070
	Annual leave		324,592	331,098
	Revenue in advance		116,370	110,316
			699,277	1,281,484
	Non-current			
	Revenue in advance		603,000	600,000
		-	603,000	600,000
13	Provisions		<u></u>	
	Current			
	Long service leave		209,722	257,618
	*		209,722	257,618
	Non-current	•••		
	Refuse restoration		2,401,264	2,325,679
	Long service leave		149,262	114,459
			2,550,526	2,440,138
	Details of movements in provisions:	=		
	Long service leave			
	Balance at beginning of financial year		372,077	313,591
	Long service leave entitlement arising		68,789	91,798
	Long Service entitlement paid		(81,882)	(33,312)
	Balance at end of financial year		358,984	372,077
	Refuse restoration			
	Balance at beginning of financial year		2,325,679	-
	Increase in provision due to unwinding of discount		75,585	-
	Increase(decrease) in provision		•	2,325,679
	Balance at end of financial year	•	2,401,264	2,325,679
				

Landfill restoration provision

A provision is made for the cost of rehabilitation of assets and other future restoration costs where it is probable Council will be liable, or required, to incur costs on the cessation of use of these facilities.

The provision represents the present value of the anticipated future costs associated with the closure of landfill sites in accordance with environmental licence conditions. The calculation of this provision requires assumptions such as application of environmental legislation, site closure dates, available technologies and engineering cost estimates. These uncertainties may result in future actual expenditure differing from amounts currently provided. Because of the long-term nature of the liability, the most significant uncertainty in estimating the provision is the costs that will be incurred. The provision recognised for landfill sites is reviewed at least annually and updated based on the facts and circumstances available at the time.

The present value of the total projected cost is \$2,089,244 and is expected to be incurred between 2028 and 2042. The figure excludes the unknown cost of rehabilitating landfill cells on existing sites that are yet to be constructed or used, and post closure monitoring costs with an estimated present value of \$312,020.

14 Asset revaluation surplus

Movements in the asset revaluation surplus were as follows: Balance at beginning of financial year	43,956,605	42,072,932
Net adjustment to non-current assets at end of period to reflect a change in current fair value:	,	,
Buildings	4,288,804	1,041,216
Houses	(3,626,259)	1,069,614
Motor vehicles	83,504	42,079
Plant and equipment	(417,498)	50,121
Infrastructure	(33,747)	(319,357)
Net adjustment	294,804	1,883,673
Balance at end of financial year	44,251,409	43,956,605
Asset revaluation surplus analysis		
The closing balance of the asset revaluation surplus comprises the following asset categories:		
Buildings	22,227,233	17,938,429
Houses	12,073,828	15,700,087
Motor vehicles	524,432	440,928
Plant and equipment	147,200	564,698
Infrastructure	9,278,716	9,312,463
	44,251,409	43,956,605

Notes to the financial statements

For the year ended 30 June 2020

15 Leases

Council as Lessee

Council Leases a number of items of IT equipment, a number of the assets are considered low value and are therefore not subject to lease accounting. These items have lease term between two and five years.

During the year an amount of \$9,170 (2019: \$3,987) was recognised as an expense in the statement of Profit or Loss in respect of operating leases.

Council as Lessor

Council has leased commercial buildings including the Canteen and other office rental premises. Lease terms range from one year to thirty years with most leases being no more than five years. As Council has retained the risks and benefits of ownership, the leases are classified as operating leases.

Rental income is recognised on a straight-line basis over the lease term.

The expected minimum lease receipts are as follows:

Between one and two years	73,507
Between two and three years	75,238
Between three and four years	49,229
Between four and five years	26,502
Five years and greater	506,000
, , o , and give in	730,476

16 Contingent liabilities

Local Government Mutual

The Council is a member of the local government mutual liability self-insurance pool, LGM Queensland. In the event of the pool being wound up or it is unable to meet its debts as they fall due, the trust deed and rules provide that any accumulated deficit will be met by the individual pool members in the same proportion as their contribution is to the total pool contributions in respect to any year that a deficit arises.

As at 30 June 2020 the financial statements reported an accumulated surplus and it is not anticipated any liability will arise.

Local Government Workcare

The Council is a member of the Queensland local government worker's compensation self-insurance scheme, Local Government Workcare. Under this scheme the Council has provided an indemnity towards a bank guarantee to cover bad debts which may remain should the self insurance licence be cancelled and there was insufficient funds available to cover outstanding liabilities. Only the Queensland Government's workers compensation authority may call on any part of the guarantee should the above circumstances arise. The Council's maximum exposure to the bank guarantee is \$72,512.18

17 Superannuation

The Council contributes to the LGIAsuper Regional Defined Benefits Fund(the scheme), at the rate of 12% for each permanent employee who is a defined benefit member. This rate is set in accordance with the LGIAsuper trust deed and may be varied on the advice of an actuary. The Regional Defined Benefits Fund is a complying superannuation scheme for the purpose of the Commonwealth Superannuation Industry (Supervision) legislation and is also governed by the Local Government Act 2009.

The scheme is a defined benefit plan, however Council is not able to account for it as a defined benefit plan in accordance with AASB119 because LGIAsuper is unable to account for its proportionate share of the defined benefit obligation, plan assets and costs.

Any amount by which the scheme is over or under funded may affect future benefits and result in a change to the contribution rate, but has not been recognised as an asset or liability of the Council.

Technically Council can be liable to the scheme for a portion of another local governments' obligations should that local government be unable to meet them. However the risk of this occurring is extremely low and in accordance with the LGIAsuper trust deed changes to council's obligations will only be made on the advice of an actuary.

The last completed actuarial assessment of the scheme was undertaken as at 1 July 2018. The actuary indicated that "At the valuation date of 1 July 2018, the net assets of the scheme exceeded the vested benefits and the scheme was in a satisfactory financial position as at the valuation date." The Council is not aware of anything that has happened since that time that indicates the assets of the scheme are not sufficient to meet the vested benefits, as at the reporting date.

No changes have been made to prescribed employer contributions which remain at 12% of employee assets and there are no known requirements to change the rate of contributions.

The next triennial actuarial review is not due until 1 July 2021.

The most significant risks that may result in LGIAsuper increasing the contribution rate, on the advice of the actuary, are:

Investment risk - The risk that the scheme's investment returns will be lower than assumed and additional contributions are needed to fund the shortfall.

The impact of COVID on the fund has been assessed and there is considered to be no material impact.

Notes to the financial statements

For the year ended 30 June 2020

	the year ended 50 June 2020		2020	2019
17	Superannuation (continued)	Note	\$	\$
	Salary growth risk - The risk that wages or salaries will rise more rapidly than as funded.	sumed, inc	creasing vested b	enefits to be
	Superannuation contributions made to the Regional Defined Benefits	5	514,255	423,767
	, wid		2021	
			\$	
	Contributions Council expects to make to the Regional Defined Benefits Fund for 2020-21	-	470,369	
18	Reconciliation of net operating surplus for the year to net cash inflow (outflow) from operating activities			
	Net operating result		14,055,454	6,891,678
	Non-cash operating items:	-		
	Depreciation and amortisation		2,562,311	2,457,558
	Revaluation adjustments			
	Change in future rehabilitation and restoration costs		-	
			2,562,311	2,457,558
	Investing and development activities:		(0.1.470)	447.004
	Net profit / loss on disposal of non-current assets		(34,472)	(447,024)
	Write off assets		1,224,621	-
	Capital grants and contributions and sales		(18,948,117)	(11,134,947)
			(17,757,968)	(11,581,971)
	Changes in operating assets and liabilities;			
	(Increase)/ decrease in receivables		139,016	64,502
	(Increase)/decrease in inventory		(85,902)	19,306
	(Increase)/decrease in biological asset		241,472	15,567
	Increase/(decrease) in payables		(579,207)	129,955
	Increase/(decrease) in other provisions		62,492	2,384,165
			(222,129)	2,613,495
	Net cash inflow from operating activities		(1,362,332)	380,760

Notes to the financial statements

For the year ended 30 June 2020

19 Changes in accounting policy

During the year ended 30 June 2020, the Council has adopted AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of NFP Entities using the modified retrospective (cumulative catch-up) method and therefore the comparative information for the year ended 30 June 2019 has not been restated and continues to comply with AASB 111 Construction Contracts, AASB 118 Revenue, AASB 1004 Contributions and associated Accounting Interpretations.

All adjustments on adoption of AASB 15 and AASB 1058 have been taken to retained earnings at 1 July 2019. The impacts of adopting these standards and associated transition disclosures are provide below:

Opening contract balances o	n
transition at 1 July 2019	

	Balance at 1 July 2019
Contract assets	\$
- Under AASB 15	•
- Under AASB 1058	309,768
	309,768
	Balance at 1 July 2019
Contract liabilities	\$
- Under AASB 15	•
- Under AASB 1058	5,292,298
	5,292,298
Net adjustment to Retained	
Earnings	4,982,530

Statement of financial position at 30 June 2020

	Carrying amount per Statement of Financial Position Dr/Cr	Adjustments Dr/Cr	Carrying amount if previous standards had been applied
	\$	\$	\$
Contract assets	559,687	(559,687)	-
Contract liabilities-current	(4,984,510)	4,984,510	
Retained earnings	(98,041,601)	(5,540,237)	(103,581,838)
	(102,466,424)	(1,115,414)	(103,581,838)

Statement of Comprehensive Income at 30 June 2020

	Balance per Statement of Comprehensive Income Dr/(Cr)	Adjustments Dr/(Cr)	Carrying amount if previous standards had been applied
	\$	\$	\$
Revenue-Operating Grants	3,237,214	30,000	3,267,214
Fees and charges	•	•	•
Revenue-Capital	16,721,135	(587,707)	16,133,428
	19,958,349	(557,707)	19,400,642

The adjustments above relate to the recognition of contract assets and contract liabilities for revenue streams where the revenue is recognised over time rather than on receipt of funding under AASB 1004. The adoption of AASB 15 and AASB 1058 has not caused a material change to the Statement of Cash Flows for the year ended 30 June 2020.

20 Events after the reporting period

There were no material adjusting events after the balance date.

Notes to the financial statements

For the year ended 30 June 2020

21 Financial instruments

Cherbourg Aboriginal Shire Council's activities expose it to a variety of financial risks including interest rate risk, credit risk, and liquidity risk.

Exposure to financial risks is managed in accordance with Council approved policies on financial risk management. These policies focus on managing the volatility of financial markets and seek to minimise potential adverse effects on the financial performance of the Council.

Credit risk exposure

Credit risk exposure refers to the situation where the Council may incur financial loss as a result of another party to a financial instrument failing to discharge their obligations.

Council assesses the credit risk before providing goods or services and applies normal business credit protection procedures to minimise the risk.

Investments in financial assets are only made where those assets are with a bank or other financial institution in Australia. The Council does not invest in derivatives or other high risk investments.

The carrying amounts of financial assets at the end of the reporting period represents the maximum exposure to credit risk for the Council.

No collateral is held as security relating to the financial assets held by the Council.

No financial assets have had their terms renegotiated so as to prevent them from being past due or impaired, and are stated at the carrying amounts as indicated.

A Summary of Council's exposure to credit risk for trade receivables is as follows:

30-Jun-20

	Total	Credit-impaired	Not-Credit Impaired
	\$	\$	\$
Current	285,134	3,043	282,091
Past due 31-60 days	594,154	127,975	466,179
Past 61-90 days	146,309	67,511	78,798
More than 90 days	1,282,427	1,181,545	100,882
Total gross carrying amount	2,308,024	1,380,074	927,950
			

1.380.074

Liquidity risk exposure

Loss allowance

Liquidity risk refers to the situation where the Council may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset. The Council is exposed to liquidity risk through its trading in the normal course of business.

The Council's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses of damage to the Council's reputation.

Council's only recognised financial liabilities are trade payables as disclosed in note 12 which have contractual maturity dates of 6 months or less.

22 Impacts from the COVID-19 Pandemic

Due to the small size and nature of Council's operations, Council has assessed that there has been no material impact on its financial position as a result of the COVID-19 Pandemic.

Council has not been required to provide any concessions or relief to business however residents in community housing were provided with one month free rent at an estimated cost of \$130,000. Additional costs incurred of \$180,000 have been absorbed into Council's normal operational budget pending possible reimbursement from the Queensland Government.

Impacts of COVID-19 on asset revaluations undertaken during the current year were assessed, however it was determined that there was not a significant impact and Council's assets as presented in the financial statement are at fair value.

Cherbourg Aboriginal Shire Council Notes to the financial statements For the year ended 30 June 2020

23 Transactions with related parties

(a) Transactions with key management personnel (KMP)

KMP include the Mayor, councillors, council's Chief Executive Officer and some executive management. The compensation paid to KMP for 2019/20 comprises;

	2020	2019
	S	\$
Short-term employee benefits	865,682	912,857
Post-employment benefits	63,347	31,864
Long-term benefits	13,263	53,196
Termination benefits	58,296	0
Total	1,000,588	997,917

Detailed remuneration disclosures are provided in the annual report.

(b) Transactions with other related parties

Other related parties include the close family members of KMP and any entities controlled or jointly controlled by KMP or their close family members. Close family members include a spouse, child and dependent of a KMP or their spouse.

Details of transactions between council and other related parties are disclosed below:

Details of Transaction	Additional	2020	2019	
	information	\$	\$	
Fees and charges charged to entities controlled by key management personnel	(i)	8,530	8,282	
Employee expenses for close family members of key management personnel	(ii)	223,383	118,234	
Purchase of materials and services from entities controlled by key management personnel	(iii)	8,507	1,620	

- (i) Fees charged by Council to organisations where KMP are members of the organisation's controlling body are within Council's normal terms and conditions.
- (i) Council employs 107 full time equivalent staff. Only 3 employees are close family members of KMP. All close family members of KMP were employed through an arm's length process. They are paid in accordance with the relevant industrial award for the job they perform and Council's employment agreements.
- (iii) Purchases by Council from organisations where KMP are members of the organisation's controlling body and are within normal commercial terms and conditions.

(c) Outstanding balances

The following balances are outstanding at the end of the reporting period in relation to transactions with related parties:

Year ended 30 June 2020

Receivables	Housing rent owed by key management personnel	Amounts owed by entities controlled by key management personnel
Current	\$0	\$0
Past due 31-60 days	\$3,100	\$0
Past due 61-90 days	\$2,500	\$0
More than 90 days overdue	\$36,214	\$0
Total Owing	\$41,814	\$0

Cherbourg Aboriginal Shire Council Notes to the financial statements For the year ended 30 June 2020

23 Transactions with related parties (continued)

Year ended 30 June 2019

Receivables	Housing rent owed by key management personnel	Amounts owed by entitles controlled by key management personnel
Current	\$1,675	\$0
Past due 31-60 days	\$1,213	\$0
Past due 61-90 days	\$1,200	\$0
More than 90 days overdue	\$18,527	\$0
Total Owing	\$22,615	\$0

(d) Loans and guarantees to/from related parties

Council does not make loans to or receive loans from related parties. No guarantees have been provided.

(e) Commitments to/from other related parties

Council does not have commitments to/from related parties.

(f) Transactions with related parties that have not been disclosed

Most of the entities and people that are related parties of council live and operate within the Cherbourg Aboriginal Shire Council area. Therefore, on a regular basis ordinary citizen transactions occur between Council and its related parties. Some examples include housing rental, joinery sales, building maintenance work and dog registration.

Council has not included these types of transaction in its disclosure, where they are made on the same terms and conditions available to the general public.

Financial statements

For the year ended 30 June 2020

Management Certificate

For the year ended 30 June 2020

These general purpose financial statements have been prepared pursuant to sections 176 and 177 of the Local Government Regulation 2012 (the Regulation) and other prescribed requirements.

In accordance with section 212(5) of the Regulation we certify that:

- (i) the prescribed requirements of the Local Government Act 2009 and Local Government Regulation 2012 for the establishment and keeping of accounts have been complied with in all material respects; and
- (ii) the general purpose financial statements, as set out on pages 3 to 29, present a true and fair view, in accordance with Australian Accounting Standards, of the Council's transactions for the financial year and financial position at the end of the year.

ayor Chief Executive Officer

Elvie Sandow Chatur Zala

Date: 13/10/2020 Date: 13/10/2020



INDEPENDENT AUDITOR'S REPORT

To the Councillors of Cherbourg Aboriginal Shire Council

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of Cherbourg Aboriginal Shire Council (the council).

In my opinion, the financial report:

- a) gives a true and fair view of the council's financial position as at 30 June 2020, and of its financial performance and cash flows for the year then ended
- b) complies with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards.

The financial report comprises the statement of financial position as at 30 June 2020, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including significant accounting policies and other explanatory information, and the certificate given by the Mayor and the Chief Executive Officer.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial report* section of my report.

I am independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

Other information comprises financial and non-financial information (other than the audited financial report) in an entity's annual report.

At the date of this auditor's report, the available other information in Cherbourg Aboriginal Shire Council's annual report for the year ended 30 June 2020 was the current year financial sustainability statement and long-term financial sustainability statement.

The councillors are responsible for the other information.



financial sustainability statement.

My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon. However, as required by the Local Government Regulation 2012, I have expressed a separate opinion on the current year

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report and my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of the councillors for the financial report

The councillors are responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards, and for such internal control as the councillors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The councillors are also responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the council or to otherwise cease operations of the council.

Auditor's responsibilities for the audit of the financial report

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit
 procedures that are appropriate in the circumstances, but not for expressing an opinion
 on the effectiveness of the council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the council.

QueenslandAudit Office

Better public services

- Conclude on the appropriateness of the council's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Report on other legal and regulatory requirements

In accordance with s.40 of the Auditor-General Act 2009, for the year ended 30 June 2020:

- a) I received all the information and explanations I required.
- b) In my opinion, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.

13 October 2020

Sri Narasimhan as delegate of the Auditor-General

Queensland Audit Office Brisbane

Current-year Financial Sustainability Statement For the year ended 30 June 2020

Measures of Financial Sustainability	How the measure is calculated	Achial	Target
Operating surplus ratto	Net result (excluding capital items) divided by total operating revenue (excluding capital	-43%	Between 0% and 10%
Asset sustainability ratio	items) Capital expenditure on the replacement of infrastructure assets (renewals) divided by	171%	greater than 90%
Net financial liabilities ratio	infrastructure deprecialion expense. Total fiabilities less current assets divided by total operating revenue (excluding capital items)	-34%	not greater

Basis of Preparation

The current year financial sustainability statement is a special purpose statement prepared in accordance with the requirements of the Local Government Regulation 2012 and the Financial Management (Sustainability) Guideline 2013. The amounts used to calculate the three reported measures are prepared on an accrual basis and are drawn from the Council's audited general purpose financial statements for the year ended 30 June 2020.

Certificate of Accuracy For the year ended 30 June 2020

This current-year financial sustainability statement has been prepared pursuant to Section 178 of the Local Government Regulation 2012 (the regulation). In accordance with Section 212(5) of the Regulation we certify that this current-year financial sustainability statement has been accurately calculated.

Maybr **** Elvid Sandow

Date 13/10/2020

hief Executive Officer

hatur Zala

Date 13/10/2020



INDEPENDENT AUDITOR'S REPORT

To the Councillors of Cherbourg Aboriginal Shire Council

Report on the current year financial sustainability statement

Opinion

I have audited the accompanying current year financial sustainability statement of Cherbourg Aboriginal Shire Council (the council) for the year ended 30 June 2020 comprising the statement, explanatory notes, and the certificate of accuracy given by the Mayor and the Chief Executive Officer.

In accordance with section 212 of the Local Government Regulation 2012, in my opinion, in all material respects, the current year financial sustainability statement of Cherbourg Aboriginal Shire Council for the year ended 30 June 2020 has been accurately calculated.

Basis of opinion

I conducted my audit in accordance with the *Auditor-General Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the current year financial sustainability statement* section of my report.

I am independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the statement in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of matter - basis of accounting

I draw attention to the Basis of Preparation which describes the basis of accounting. The current year financial sustainability statement has been prepared in accordance with the Financial Management (Sustainability) Guideline 2013 for the purpose of fulfilling the council's reporting responsibilities under the Local Government Regulation 2012. As a result, the statement may not be suitable for another purpose. My opinion is not modified in respect of this matter.

Other information

Other information comprises financial and non-financial information (other than the audited financial report) in an entity's annual report.

At the date of this auditor's report, the available other information in Cherbourg Aboriginal Shire Council's annual report for the year ended 30 June 2020 was the general purpose financial statements and long-term financial sustainability statement.

The councillors are responsible for the other information.



My opinion on the current year financial sustainability statement does not cover the other information and accordingly I do not express any form of assurance conclusion thereon. However, as required by the Local Government Regulation 2012, I have expressed a separate opinion on the general purpose financial report.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report and my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of the councillors for the current year financial sustainability statement

The councillors are responsible for the preparation and fair presentation of the current year financial sustainability statement in accordance with the Local Government Regulation 2012. The councillors' responsibility also includes such internal control as the councillors determine is necessary to enable the preparation and fair presentation of the statement that is accurately calculated and is free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the current year financial sustainability statement

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

My responsibility does not extend to forming an opinion on the appropriateness or relevance of the reported ratios, nor on the council's future sustainability.

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

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit
 procedures that are appropriate in the circumstances, but not for the purpose of
 expressing an opinion on the effectiveness of the council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the council.



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

I communicate with the council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

13 October 2020

Sri Narasimhan as delegate of the Auditor-General

Queensland Audit Office Brisbane

Cherbourg Aboriginal Shire Council Long-Term Financial Sustainability Statement Prepared as at 30 June 2020

.95% -17% 14 18 18 18 Actuals at 39 30 June 2021 30 June 2022 30 June 2023 30 June 2024 30 June 2025 30 June 2026 30 June 2027 30 June 2028 30 June 2029 June 2029 141% 93% 16% 95% .15% 125 -143 144% 82" Projected for the years ended 797 13% 145% .11% -12% **47** : 48. 10% 2051 -71% 151% ;ţ -83% × × 1715 ¥. Between 0% and 10% greater than 90% not greater than 60% Target Total liabilities less current assets divided by total operating revenue (excluding capital items) Net result divided by total operating revenue Capital expenditure on the replacement of infrastrudure assets (renewals) divided by infrastructure depreciation Measure Measures of Financial Sustainability Net financial liabilities ratio Asset sustamability ratio Operating surplus ratio

Certificate of Accuracy For the long-term financial sustainability statement prepared as at 30 June 2020

The long-term financial sustainability statement has been prepared pursuant to Scoton 178 at the Local Government Regulation 2012 (the regulation).

In accordance with Section 212(5) of the Regulation we certify that the long-term financial sustainability statement has been accurately calculated. I

Que 115 andon Mayor Elvie Sandow

Date: 13/10/2020

Chief Executive Officer Chatur Zala

Dale: 13/10/2020