

Tiwi Islands Regional Council

Annual Report & Audited Financial Statements 2019 – 2020



2019-20 Tiwi Islands Regional Council Annual Report and Audited Financial
Statements

Cover image: Wurrumiyanga Front Beach, photograph by Henrietta Hunter

Approved and endorsed by the Tiwi Islands Regional Council

ABN 61 507 431 031

Document ID: 235605

ISBN: 978-0-9944484-9-1



Contents

Message from the Mayor	5
CEO foreword	6
Another financial year has ended and we are excited about entering the next phase of service delivery of local government services across the Tiwi Islands.....	6
Contact us	7
Values and vision	8
Council boundaries	8
Our Councillors	9
Councillor portfolios	10
Corporate structure	11
Finance report.....	15
Governance report	16
- Councillors professional development and training 2019/20	22
Service delivery summary	30
Assessment of 2019/20 service delivery	32
Chief Executive Officer service delivery plans.....	33
Infrastructure service delivery plans	37
Community Engagement service delivery plans	54
Finance service delivery plans	67
Organisational Development service delivery plans	68
Records Management.....	70
Audited Financial Statements	71



Acronyms

CEO	Chief Executive Officer
HR	Human Resources
IT	Information Technology
ICT	Information and Communications Technology
JSA	Job Safety Analysis
LGANT	Local Government Association Northern Territory
MOU	Memorandum of Understanding
SLA	Service Level Agreement
TIRC	Tiwi Islands Regional Council
WHS	Workplace Health and Safety
ARMC	Audit and Risk Management Committee



Message from the Mayor



I am pleased to present the Tiwi Islands Regional Council Annual Report for 2019/20. I am very honoured and proud to represent our community and Council as Mayor and continue to work closely the CEO for the betterment of service delivery across our islands for Tiwi people and workers, to fill an employment gap and educators working to provide the best education to our children. Education is the key to independence as it empowers individuals to step up.

A number of priorities were identified with the CEO in meeting key services, such as the interisland ferry, a regular waste management run in all our communities and creating strong relationships with all constituents and Elected Members. My team and I have worked hard to apply our skills and experience to best represent Council and promote the services that TIRC provides to the community.

In this financial year, I take this opportunity to thank all of our funding bodies, in particular the Northern Territory Government for their continued support. I'd also like to thank the Commonwealth for their commitment to working with Council in a number of program areas.

In my role, I have met with and listened to stakeholders from both Bathurst and Melville Islands on issues affecting our communities.

Council has focussed on providing employment opportunities for Tiwi people. I'm proud to say that TIRC is leading the way with Tiwi staff working at all levels of the organisation including in critical community facing programs. The continued development of Tiwi people, through employment and our services is essential for the sustainability of our communities and culture. Our young people are our future, and Council must continue to create new opportunities for them.

There are exciting times ahead for the Tiwi Islands with a weekly slotted interisland ferry services. As you will all remember we would not have the new interisland ferry without the strong support of the Northern Territory Government. We will continue to work with on-island stakeholders to deliver the vision of our community and ancestors.

We will continue to work with our stakeholders, community and the government to deliver our vision of service for a Tiwi future.

Leslie Tungatulum
Mayor



CEO foreword



Another financial year has ended and we are excited about entering the next phase of service delivery of local government services across the Tiwi Islands.

I am extremely proud to present the 2019-2020 Annual Report with Mayor Tungatulum.

It has been quite an interesting year for Council and the wider community the impact of the Covid 19, in particular to services and employment. Council experienced an economic downturn in our accommodation, airport maintaining a consistent workforce. However, with those challenges, TIRC continued its normal business in delivering services to residents at Wurrumiyanga, Pirlangimpi and Milikapiti.

In this report, I would like to make a special mention of the support for our homelands from the Northern Territory Government, Homelands Program. Through dedicated funding Council has strengthened its capacity with the dedication of Homelands crew and their role is to make regular visits across the Tiwi Islands carrying out minor R&M. The crew also provided vital information/feedback to management on bush road conditions as well as any major costs for funding. We have also worked closely with the Tiwi Land Council through ABA.

2019/2020 I aim to focus on good fiscal management and meeting all services in a timely manner. As I mentioned Covid 19 made service delivery interesting and by this Council faced challenges due to the new Jobseekers payment. The sudden movement of the casual workforce was an enabler for senior officers to strategic, visionary and a lot more adaptable.

Over the financial year, my team and I worked hard to resolve a number of financial as well as compliance matters as previous assessments from audits has reminded my office of the timeliness of reports to funding bodies is a core part of our business as well as service delivery across the Tiwi Islands.

My team and I still have room for improvement and strive to establish an environment capable in providing activity and acquittals reports in a timely manner to the Commonwealth and Northern Territory Government funding bodies.

During this year, the finance team met all external deadlines with respect to grant funding obligations and local government compliance. We strive to work harder to create better service outcomes for the Tiwi Islands communities and the Tiwi Islands Regional Council as a whole with the support from elected members.

Valerie Rowland
Chief Executive Officer



Contact us

The Tiwi Islands Regional Council operates offices in the communities of Wurrumiyanga, Pirlangimpi, and Milikapiti.

Please include your relevant contact details (full name and postal or email address) when requesting a response from the Council or its representatives.

GENERAL	
Email:	info@tiwiislands.nt.gov.au
Website:	www.tiwiislands.org.au
Postal Address:	PMB 267, Winnellie NT 0822
Wurrumiyanga Office (Bathurst Island) Lot 834 Puti Drive	08 8970 9500
Pirlangimpi Office (Melville Island): Lot 317	08 8970 9600
Milikapiti (Melville Island): Lot 351	08 8939 4333

Copies of relevant Council documents are available on our website, www.tiwiislands.org.au

This information includes but is not restricted to:

- Council plans (current and historical)
- Annual Reports and Audited Financial Statements (current and historical)
- Budget, including Schedule of Fees and Charges (current and historical)
- Minutes of Ordinary Meetings of Council
- Council policies



Values and vision

Our Vision

“Service for a Tiwi future”

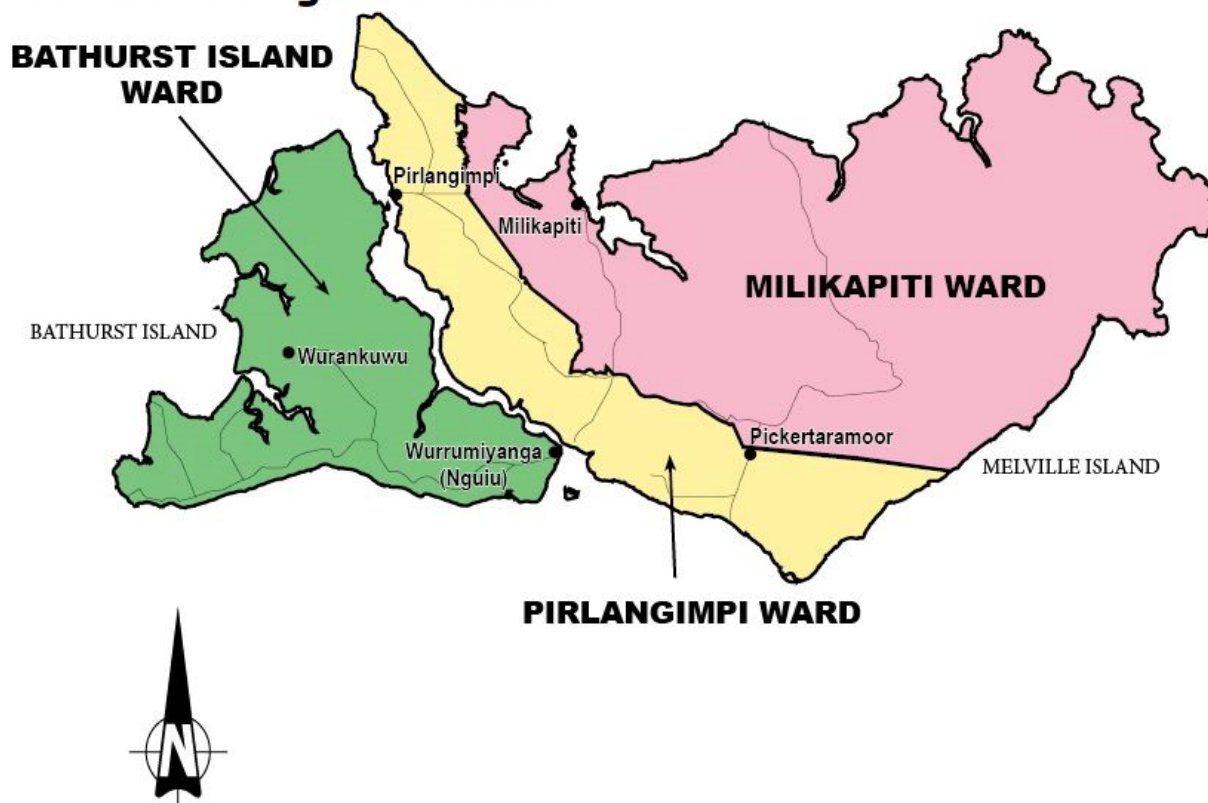
Our Mission

Represent the Tiwi community by:

1. Being an advocate to other levels of Government. Facilitating activity in Partnership with others.
2. Deliver services that meet the Tiwi community’s needs.
3. Provide leadership to the Tiwi community.
4. Comply with all obligations prescribed by legislation.

Council boundaries

Tiwi Islands Regional Council



Our Councillors

Bathurst Island Ward



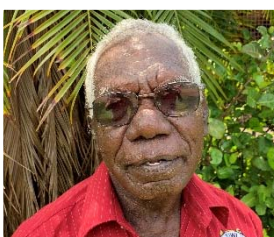
**Mayor Leslie
Tungatulum**



**Councillor Jennifer
Clancy**



**Councillor Wesley
Kerinaia**



**Councillor Francisco
Babui**



**Councillor Kevin
Doolan**

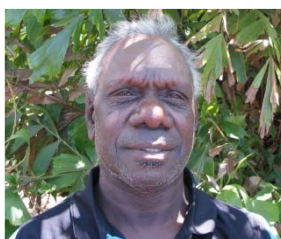


**Councillor Valentine
Intalui**

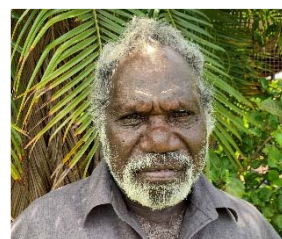
Milikapiti Ward



**Deputy Mayor Lynette
De Santis**

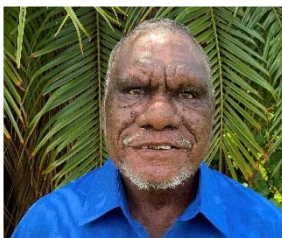


**Councillor Connell
Tipiloura**



**Councillor Pius
Tipungwuti**

Pirlangimpi Ward



**Councillor Osmond
Pangiraminni**



**Councillor
Mary Dunn**



**Councillor Therese
(Wokay) Bourke**



Councillor portfolios

DIRECTORATE	Wurrumiyanga	Pirlangimpi	Milikapiti
Infrastructure & Asset Services			
Fleet & Trade	Jennifer Clancy	Mary Dunn	Pius Tipungwuti
Civil	Jennifer Clancy	Mary Dunn	Pius Tipungwuti
Town Services / Outstations	Wesley Kerinaia	Mary Dunn	Lynette De Santis
Homelands	Wesley Kerinaia	Mary Dunn	
DIRECTORATE	Wurrumiyanga	Pirlangimpi	Milikapiti
Community Development & Services			
Children's Services	Kevin Doolan	Osmond Pangiraminni	Connell Tipiloura
Sport & Rec and Libraries	Kevin Doolan	Osmond Pangiraminni	Connell Tipiloura
Youth & Community	Kevin Doolan Francisco Babui	Osmond Pangiraminni	Connell Tipiloura
Community Safety	Kevin Doolan Francisco Babui	Osmond Pangiraminni	Connell Tipiloura
DIRECTORATE	Wurrumiyanga	Pirlangimpi	Milikapiti
Corporate & Finance Services			
ICT & Systems	Leslie Tungutalum	Therese (Wokay) Bourke	Lynette De Santis
Finance	Leslie Tungutalum	Therese (Wokay) Bourke	Lynette De Santis
Governance & Compliance	Leslie Tungutalum	Therese (Wokay) Bourke	Lynette De Santis
Human Resources	Leslie Tungutalum	Therese (Wokay) Bourke	Lynette De Santis



Corporate structure



Our Goals

In creating our strategic plan, our Councillors and staff met to determine the overarching goals that drive our service delivery and informs Council plans, actions and behaviours. Our organisational goals are to:

1. Provide effective Council services to the Tiwi Communities and other stakeholders.
2. Develop and retain employees and emphasize the recruitment of local people.
3. Manage finances, assets and infrastructure in a responsible, accountable and transparent manner.
4. Manage resources in an environmentally sustainable manner, respecting country and culture.
5. Improve Council operations.
6. Communicate in an open, honest and culturally appropriate way.
7. Achieve best practice in compliance and governance.
8. Facilitate the development of socio-economically responsible opportunities on the Tiwi Islands.

Objectives

Goal 1	Provide effective Council services to the Tiwi Communities and other stakeholders
Objective 1.1	Maintain roads, infrastructure, assets and inter-island ferry
Objective 1.2	Provide regular waste collection and responsible tip management
Objective 1.3	Maintain community infrastructure such as sporting ovals and swimming pools
Objective 1.4	Maintain and clean public spaces
Objective 1.5	Provide essential community services and infrastructure. Services include; libraries, post offices, administration offices, child care, sports and recreation, youth diversion, Centrelink, community safety, funerals and cemeteries
Objective 1.6	Ensure service delivery meets community expectations
Objective 1.7	Contribute to a safer community environment
Objective 1.8	Promote healthy communities and healthy living



Goal 2	Develop and retain employees and emphasise the recruitment of local people
Objective 2.1	Develop and implement work health safety and our risk management capacity
Objective 2.2	Encourage best practice management of staff
Objective 2.3	Pay all staff according to appropriate Local Government Industry awards and conditions
Objective 2.4	Provide a safe and respectful workplace for all employees
Objective 2.5	Promote professional development through training and mentoring opportunities for employees
Objective 2.6	Meet standard recruitment practices in a timely manner

Goal 3	Manage finances, assets and infrastructure in a responsible, accountable and transparent manner
Objective 3.1	Manage and improve Council infrastructure
Objective 3.2	Develop an asset management plan to protect the value and integrity of Council assets
Objective 3.3	Ensure responsible management of all Council finances
Objective 3.4	Regular reporting to Council, Local Authorities and Northern Territory Government
Objective 3.5	Meet regulatory requirements to respond to audits in a timely manner

Goal 4	Manage resources in an environmentally sustainable manner, respecting country and culture
Objective 4.1	Seek approval of the Aboriginal Land Trust for environmental matters beyond township boundaries and regarding sacred sites
Objective 4.2	Implement best practice waste disposal and management
Objective 4.3	Promote best practice disposal of e-waste and recycling

Goal 5	Improve Council operations
Objective 5.1	Ongoing review of all Council policies and procedures
Objective 5.2	Decentralise Council operations across our three communities
Objective 5.3	Ongoing review of the Council corporate structure
Objective 5.4	Manage our budgets to work more efficiently and reduce overheads
Objective 5.5	Seek regular feedback from the community on TIRC services



Goal 6	Communicate in an open, honest and culturally appropriate way
Objective 6.1	Contribute regularly to community noticeboards and social media
Objective 6.2	Regularly update the Council website
Objective 6.3	Engage with community elders and skin groups including two way conversations at Local Authority meetings
Objective 6.4	Provide clear information in ways that all members of the community can understand
Objective 6.5	Conduct and participate in regular stakeholder meetings

Goal 7	Achieve best practice in compliance and governance
Objective 7.1	Ensure compliance with the <i>Local Government Act</i> and it's regulations
Objective 7.2	Ensure compliance with the <i>Northern Territory Information Act</i>
Objective 7.3	Liaise with the Department of Local Government
Objective 7.4	Ensure compliance with electronic document records management
Objective 7.5	Ensure business units comply with relevant internal and/or external procedures, policies and guidelines

Goal 8	Facilitate the development of socio-economically responsible opportunities on the Tiwi Islands
Objective 8.1	Participate in the Tiwi Partners economic cooperation
Objective 8.2	Support local businesses and service providers where possible
Objective 8.3	Assist in major events which draw tourists to the Islands
Objective 8.4	Participate with other Tiwi based enterprises in major infrastructure developments



Finance report

Finance is responsible for the smooth operation of Council through direction, control and administration of the financial activities of the Tiwi Islands Regional Council. Our team provides the Council and senior management accurate financial assessments to inform better strategic planning and budgeting and day-to-day decision making.

The finance section functions can be divided into two main areas;

- 1) Financial accounting (all transactional processing including accounts payable, accounts receivable, property and rating) along managing the external audit.
- 2) Management accounting/grants and contracts which includes the provision of monthly financial reports to Managers, along with the ad hoc and special purpose financial reports required under our grant funding agreements.

Over the past year our team has resolved almost all of the previous legacy issues in order to improve the financial stability of Council. Significant work has been completed to rectify previous audit issues and overdue financial grant acquittals. The finance team has met all external deadlines with respect to grant funding and local government compliance. These have included:

- Half year ended December 2019 grant funding acquittals
- Preparation and submission of the 2019 -2020 Budget and Regional Plan (including Rates Declaration) by the due date.
- Completion of all unaudited and audited grant funding acquittals on time.

A major achievement for the team has been delivering this annual report along with the 2020 Audited Financial Statements to the Department before the deadline. This has taken significant work from the Chief Executive, senior managers and the entire Finance team and we are proud to deliver the end of year financials on time. The finance team also is responsible for ensuring the council operated within the overall budget.

Finance will continue to work closely with Council, the Senior Executive, the Northern Territory and Commonwealth Governments to create a more financially sustainable Council into the future. Our financial sustainability is also being addressed via a number of small but growing commercial arrangements, which generate additional amounts of untied revenue, which Council can spend at its discretion.



Governance report

Governance encompasses the system by which an organisation is controlled and operates, and the mechanisms by which it, and its people, are held to account. Ethics, risk management, compliance and administration are all elements of governance.

The *Local Government Act 2008* provides the legislative basis for the establishment of the Tiwi Islands Regional Council (TIRC). TIRC structure, strategic direction and performance are underpinned by governance. It is a major factor in overall organisational health and sustainability because it does the following:

- Increases accountability
- Increases transparency
- Ensures disclosure
- Act ethically and responsibly
- Recognise and manage risk
- Safeguard integrity in reporting

These factors are necessary for the integrity and credibility of council. Good governance builds confidence and trust. It also assures reliability and sustainability in the councils overall services. Governance also extends to each community supporting Local Authority Members, and ensuring ongoing compliance with NT Legislative and Regional Council policies and procedures.

Elected Members of Council

Role of Council and Elected Members Section 35 of the *Local Government Act* states that the role of Elected Members is to:

- Represent the interests of all residents and ratepayers of the council area
- Provide leadership and guidance
- Facilitate communication between the members of the council's constituency and the council
- Participate in the deliberations of the council and its community activities
- Ensure, as far as practicable, that the council acts honestly, efficiently and appropriately in
- Carrying out its statutory responsibilities.



The Mayor and Elected Members are democratically elected by the community to represent their interests. Elected Members perform their role by taking part in Council meetings, policy development, setting strategic directions, decision-making and community engagement;

- Overseeing management's implementation of the council's strategic objectives and its performance generally;
- Approving operating budgets and major capital expenditure;
- Ensuring that the council has in place an appropriate risk management framework and setting the risk appetite within which the elected members expects management to operate;
- Continually monitoring the effectiveness of the councils governance practices
- Overseeing the integrity of the councils accounting and corporate reporting systems, including the external audit;

The Mayor has additional roles, including chairing Council meetings, representing the Council as the principal spokesperson, and carrying out the civic and ceremonial functions of Council.

Council is made up of 12 Elected Members, one of whom is the Mayor, and all are elected by eligible voters. Elections are generally held every four years with the next election scheduled to be held in August 2021.

Tiwi Islands Regional Council is divided into 3 wards; Bathurst Island, Pirlangimpi, Milikapiti refer to pages 14 and 15.

Local Authorities

Local Authorities are a forum where community issues, concerns, ideas and projects can be raised and communicated to the Council. They play an important role as a two-way feedback mechanism between the Council and the community. Members represent the four skin groups of the Tiwi Islands and provide a link to cultural authority in our local decision making. Our three largest communities, Wurrumiyanga, Pirlangimpi and Milikapiti are represented by local authorities. Each group meets quarterly to discuss community priorities for Council consideration.

The current membership of Tiwi Local Authorities is listed below:



Wurrumiyanga

Member	Councillor/Ordinary Member	Representative Group
Leslie Tungatulum	Councillor	Bathurst Ward Councillor
Jennifer Clancy	Councillor	Bathurst Ward Councillor
Valentine Intalui	Councillor	Bathurst Ward Councillor
Nilus Kerinaia	Ordinary Member	Warntarringuwi (Sun)
Marie Francis Tipiloura	Ordinary Member	Warntarringuwi (Sun)
John Ross Pilakui	Ordinary Member	Miyartuwi (Pandanus)
Richard Tungatulum	Chairperson	Miyartuwi (Pandanus)
Bradley Tipiloura	Ordinary Member	Lorrula (Rock)
Ronald Joseph Tipungwuti	Ordinary Member	Lorrula (Rock)
Bonaventure Timaepatua	Ordinary Member	Takaringuwi (Mullet)
Annunciata Pupangamirri	Ordinary Member	Takaringuwi (Mullet)
Venard Pilakui	Ordinary Member	Wurankuwu
Miriam Agatha Tipungwuti	Ordinary Member	Wurankuwu
Veronica Johan	Ordinary Member	Non-Skin

Pirlangimpi

Member	Councillor/Ordinary Member	Representative Group
Osmond Pangiraminni	Councillor	Pirlangimpi Ward Councillor
Mary Dunn	Councillor	Pirlangimpi Ward Councillor
Therese Bourke	Councillor	Pirlangimpi Ward Councillor
Andrew Orsto	Ordinary Member	Warntarringuwi (Sun)
Mario Walarmepui	Ordinary Member	Warntarringuwi (Sun)
Belinda Lee	Ordinary Member	Miyartuwi (Pandanus)



Carol Maria Puruntatameri	Ordinary Member	Miyartuwi (Pandanus)
Miriam Stassi	Ordinary Member	Lorrula (Rock)
Henry Dunn	Ordinary Member	Lorrula (Rock)
Thecla Bernadette Puruntatameri	Ordinary Member	Takaringuwi (Mullet)
Patrick Gerard Puruntatameri	Ordinary Member	Takaringuwi (Mullet)
Andrew Warrior	Chairperson	Non-Skin

Milikapiti

Member	Councillor/Ordinary Member	Representative Group
Lynette De Santis	Councillor	Milikapiti Ward Councillor
Connell Tipiloura	Councillor	Milikapiti Ward Councillor
Pius Tipungwuti	Councillor	Milikapiti Ward Councillor
Vacant	Ordinary Member	Warntarringuwi (Sun)
Trevor Wilson	Ordinary Member	Warntarringuwi (Sun)
Thomas Puruntatameri	Ordinary Member	Miyartuwi (Pandanus)
Patrick Freddy Puruntatameri	Ordinary Member	Miyartuwi (Pandanus)
Roy Farmer	Ordinary Member	Lorrula (Rock)
Loretta Cook	Ordinary Member	Lorrula (Rock)
Malcolm Wilson	Chairperson	Takaringuwi (Mullet)
Christine Joran	Ordinary Member	Takaringuwi (Mullet)
Jed Leach	Ordinary Member	Non-Skin



Local Authority Projects

Special Community Assistance and Local Employment (SCALE) program in 2019-20

The purpose of the one off \$7.1 million Special Community Assistance and Local Employment (SCALE) program in 2019-20 was to assist council with COVID-19-related compliance and management costs.

This special funding allowed council to upgrade the telecommunication systems in three communities - Milikapiti, Pirlangimpi and Wurrumiyanga as a measure to support local government business continuity (e.g. video conferencing equipment to assist with convening meetings).

Summary of SCALE projects under Local Authorities 2019/20:

- Enhance the video conferencing Facilities in all TIRC Offices
- Automatic Hand sanitiser Dispenser including installation
- Hand Washing Basin X 9
- Hand Automatic Dispensers at key Locations X 54
- covid-19 Public awareness Signage
- Public Toilets
- Road Works with Tiwi Plantation
- Bush Roads - Bathurst Island
- Bush Roads - Melville Island
- Hand Sanitiser
- Recycle facility



Local Authority Project Funding

The provision of funding is to assist in building stronger Tiwi Islands' communities as well as support priority projects as recommended by local authorities.

Below is a list of key priority projects in each local authority

Wurrumiyanga

Animal Management Awareness Campaign
The Ark Animal Hospital veterinary services
Basketball Court
Playground Equipment
BBQ, shelter & Table at front beach x4
2020 Christmas Community Events

Milikapiti

Refurbishment of the Rec Hall
The Ark Animal Hospital veterinary services
Karslake waterline upgrade
Water Bubbler - Lot 247

Pirlangimpi

Council public toilet refurbishment - lot 31
Waterline upgrade at beachfront
Shade structures around the Pirlangimpi Oval
Clearing and upgrade of dangerous drains



- Councillors professional development and training 2019/20

Course/Conference	Location	Attendees	Dates
LGANT Procurement Training Workshop & Symposium	Darwin	Cr Lynette DeSantis	13 – 18 August 2019
Indigenous Empowerment Summit	Cairns	Cr Mary Dunn Cr Theresa (Wokay) Bourke	1 – 6 September 2019
Governance Presentation	Wurrumiyanga	All Councillors	December 2020

Due to the impacts of COVID-19 elected members of council have been limited to attending courses and conferences in 2020.

Audit and Risk Committee

The Tiwi Islands Regional Council Audit and Risk Committee was established in March 2016 in order to ensure that effective internal control and risk management frameworks exists across Council operations and as a way to facilitate best practice corporate governance.

Scope

The scope of the Audit and Risk Management Committee includes, but is not limited to the following:

- Oversight of compliance with statutory responsibilities and Council policies
- Assessment of internal financial accounting and management controls
- Review of risk management strategies and initiatives
- Adequacy of audit scope and coverage
- Monitoring the effectiveness and efficiency of external audit
- Management response and timeliness of action taken to correct audit findings



The Audit and Risk Management Committee is comprised of five members, consisting of three Councillors and two independent external members.

Members

Member	Title
Brendan Dowd	Independent Chairperson
Sandra Cannon	External Member
Leslie Tungatulum	Representing Bathurst Island Ward
Therese (Wokay) Bourke	Representing Pirlangimpi Ward
Lynette De Santis	Representing Milikapiti Ward

Meetings

This year all ARMC meetings were held in Darwin on the following dates:

- Monday 03rd February 2020
- Monday 1st June 2020
- Monday 26th October 2020



Tiwi Islands Regional Council new two car Inter-island Ferry



2019 – 2020 Councillor Attendance Register

		2019						2020					
Ordinary Council Meeting		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
COUNCILLOR	WARD	24 ORD W	21 ORD P	18 ORD W	29 ORD W	14 ORD W	12 ORD W	22 ORD W	26 ORD W	25 ORD W	29 ORD W	27 ORD P	24 ORD M
1. Leslie Tungatulum	Bathurst Is	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
2. Kevin Doolan	Bathurst Is	Y	Y	Y	Y	Y	Y	A	Y	Y	Y	Y	Y
3. Francisco Babui	Bathurst Is	Y	Y	A	Y	A	Y	Y	X	Y	Y	Y	Y
4. Wesley Kerinaia	Bathurst Is	A	A	Y	X	A	A	X	Y	A	Y	X	X
5. Valentine Intalui	Bathurst Is	Y	Y	Y	Y	Y	Y	Y	Y	A	Y	Y	Y
6. Jennifer Clancy	Bathurst Is	Y	Y	Y	A	A	Y	Y	Y	Y	A	A	Y
7. Mary Dunn	Pirlangimpi	Y	Y	Y	Y	Y	A	A	Y	Y	Y	Y	A
8. Therese (Wokay) Bourke	Pirlangimpi	Y	Y	Y	Y	Y	Y	A	Y	Y	Y	Y	A
9. Osmond Pangiraminni	Pirlangimpi		Y	Y	Y	Y	A	Y	Y	A	Y	Y	Y
10. Lynette De Santis	Milikapiti	A	Y	Y	Y	Y	Y	Y	Y	Y	Y	A	A
11. Pius Tipungwuti	Milikapiti	Y	A	Y	Y	A	Y	Y	A	Y	Y	X	Y
12. Connell Tipiloura	Milikapiti	Y	Y	Y	X	Y	Y	Y	Y	Y	Y	Y	Y

Key:

Y – Attended

A – Apology accepted

X – Not attended, apology not accepted.

Nil – Member not a councillor.



		2019						2020					
Local Authority Meeting		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
COUNCILLOR	WARD	23 ORD W	20 ORD P	17 ORD M	28 ORD W	13 ORD M	11 ORD P	21 ORD W	25 ORD P	24 ORD M	28 ORD W	26 ORD P	23 ORD M
1. Leslie Tungatulum	Bathurst Is	Y				Y		A	A	Y	Y	A	Y
2. Kevin Doolan	Bathurst Is							A			Y		
3. Francisco Babui	Bathurst Is	Y						Y			X		
4. Wesley Kerinaiaua	Bathurst Is	A						A			X		
5. Valentine Intalui	Bathurst Is							Y			Y		
6. Jennifer Clancy	Bathurst Is	A						Y			A		
7. Mary Dunn	Pirlangimpi		Y				A	Y				Y	
8. Therese (Wokay) Bourke	Pirlangimpi		Y				Y		Y			Y	
9. Osmond Pangiraminni	Pirlangimpi		Y				A		Y			Y	
10. Lynette De Santis	Milikapiti			Y		Y		Y	Y	Y			A
11. Pius Tipungwuti	Milikapiti			Y		A				Y			Y
12. Connell Tipiloura	Milikapiti			A		Y		Y		Y			X



TIWI ISLANDS REGIONAL COUNCIL
WURRUMIYANGA LOCAL AUTHORITY MEETINGS - 2019 - 2020
OFFICIAL ATTENDANCE REGISTER

MEMBER NAME	COUNCILLOR / ORDINARY MEMBER	Rep Group	Date Appointed by Council	2019				2020			
				Jan 22 ORD W	Apr 29 ORD W	Jul 23 ORD W	Oct 29 ORD W	Jan 21 ORD W	Apr 28 ORD W	Jul 28 ORD W	Sep 22 ORD W
Leslie Tungatulum	Bathurst Island Ward	Council Rep	Automatic Member	A	Y	Y	Y	A	A	A	Y
Jennifer Clancy	Bathurst Island Ward	Council Rep	Automatic Member	Y	Y	A	A	Y	A	A	A
Kevin Doolan	Bathurst Island Ward	Council Rep	Automatic Member	A	Y	A	A	A	A	A	A
Francisco Babui	Bathurst Island Ward	Council Rep	Automatic Member	A	Y	Y	Y	Y	X	A	A
Wesley Kerinaia	Bathurst Island Ward	Council Rep	Automatic Member	A	Y	A	A	A	X	A	A
Valentine Intalui	Bathurst Island Ward	Council Rep	Automatic Member				Y		A	Y	Y
Nilus Kerinaia	Ordinary Member	Warntarringuwi (Sun)	25-Oct-17	Y	A	Y	Y	Y	A	Y	A
Marie Francis Tipiloura	Ordinary Member	Warntarringuwi (Sun)	11-Mar-14	Y	Y	A	Y	A	A	A	A
John Ross Pilakui	Ordinary Member	Miyartuwi (Pandanus)	11-Mar-14	Y	Y	A	A	Y	A	X	A
Richard Tungatalum (Chairperson Appointed 23-12-16)	Ordinary Member	Miyartuwi (Pandanus)	11-Mar-14	Y	Y	Y	Y	Y	A	Y	Y
Ronald Joseph Tipungwuti	Ordinary Member	Lorrula (Rock)	30-Jul-14	A	A	Y	A	A	A	A	A
Bonaventure Timaepatua	Ordinary Member	Takaringuwi (Mullet)	11-Mar-14	Y	Y	A	Y	A	A	A	Y
Annunciata Pupangamiri	Ordinary Member	Takaringuwi (Mullet)	29-Apr-20							A	Y
Venard Pilakui	Ordinary Member	Wurankuwu	23-Jul-19				Y	Y	A	Y	Y
Miriam Agatha Tipungwuti	Ordinary Member	Wurankuwu	11-Mar-14	A	Y	Y	Y	Y	A	Y	Y
Veronica Johan	Ordinary Member	Non-Skin	22-Sep-20								

LEGEND

Meeting Type	Location
LA = Local Authority Meeting (Ordinary)	W = Wurrumiyanga
SP = Local Authority Meeting (Special)	D = Darwin
Attendance	Note 1: Councillors attendance at Local Authority Meetings is only mandatory for their own Ward.
Y = Present at Meeting	
A = Apology accepted	
X = Apology not accepted	Note 2: Ordinary Meetings are held every three months, with 2 additional (Special Meetings) held between Feb to June each year for input into TIRC Strategic Planning / Budgets.
C = Meeting cancelled	



TIWI ISLANDS REGIONAL COUNCIL											
PIRLANGIMPI LOCAL AUTHORITY MEETINGS - 2019/2020											
OFFICIAL ATTENDANCE REGISTER					2019			2020			
MEMBER NAME	COUNCILLOR / ORDIN	Rep Group	Date Appointed by Council	Feb	May	Aug	Dec	Feb	May	Aug	
				25	21	20	21	25	26	26	
				LA	LA	LA	LA	LA	LA	LA	
				P	P	P	P	P	P	P	
Mary Dunn	Pirlangimpi Ward Councillor	Council Rep	Automatic Member	Y	Y	Y	A	Y	Y	A	
Therese (Wokay) Bourke	Pirlangimpi Ward Councillor	Council Rep	Automatic Member	Y	Y	Y	Y	Y	Y	Y	
Osmond Pangiraminni	Pirlangimpi Ward Councillor	Council Rep	Automatic Member		Y	Y	A	Y	Y	Y	
Mark Babui	Ordinary Member	Warntarringuwi	28-Feb-17	Y	A	X	X				
Andrew Orsto	Ordinary Member	Warntarringuwi	26-Feb-19		A	Y	Y	Y	Y	A	
Henry Dunn	Ordinary Member	Lorrula	11-Mar-14	Y	Y	Y	Y	Y	Y	X	
Patrick Gerard Puruntatameri	Ordinary Member	Takaringuwi	11-Mar-14	Y	Y	A	A	Y	X	A	
Andrew Warrior	Ordinary Member	Non-Skin	28-Feb-18	Y	Y	Y	A	Y	Y	Y	
Belinda Lee	Ordinary Member	Miyartuwi	26-Feb-19		A	Y	Y	A	A	A	
Carol Maria Puruntatameri	Ordinary Member	Miyartuwi	11-Mar-14	Y	Y	Y	Y	Y	Y	Y	
Miriam Stassi	Ordinary Member	Lorrula	25-Nov-15	Y	Y	X	A	X	X	X	
Thecla Puruntatameri	Ordinary Member	Takaringuwi	24-May-18	Y	Y	Y	Y	Y	Y	Y	
Mario Walarmarapui	Ordinary Member	Warntarringuwi	26-Aug-20							Y	
Mark Babui	Ordinary Member	Warntarringuwi	Automatic Dismissal 25/02/2020								
LEGEND											
Meeting Type		Location									
LA = Local Authority Meeting (Ordinary)		P = Pirlangimpi									
SP = Local Authority Meeting (Special)		D = Darwin									
Attendance		Note 1: Councillors attendance at Local Authority Meetings is only mandatory for their own Ward.									
Y = Present at Meeting											
A = Apology accepted											
X = Apology not accepted											
C = Meeting cancelled		Note 2: Ordinary Meetings are held every three months, with 2 additional (Special Meetings) held between Feb to June each year for input into TIRC Strategic Planning / Budgets.									



TIWI ISLANDS REGIONAL COUNCIL MILIKAPITI LOCAL AUTHORITY MEETINGS - 2019/2020 OFFICIAL ATTENDANCE REGISTER				2019				2020		
MEMBER NAME	COUNCILLOR / Ordinary Member	Rep Group	Date Appointed by Council	Mar 26 ORD M	Jun 18 ORD M	Sep 17 ORD M	Nov 13 ORD M	Mar 24 ORD M	Jun 23 ORD M	Nov 3 ORD M
Lynette De Santis	Milikapiti Ward Councillor	Council Rep	Automatic Member	A	Y	Y	Y	Y	A	Y
Pius Tipungwuti	Milikapiti Ward Councillor	Council Rep	Automatic Member	A	Y	Y	A	Y	Y	Y
Connell Tipiloura	Milikapiti Ward Councillor	Council Rep	Automatic Member	Y	Y	A	Y	Y	X	Y
Trevor Wilson	Ordinary Member	Warntarringuwi (Sun)	16-Dec-15	Y	A	Y	Y	Y	Y	Y
Mary E Moreen (Resigned)	Ordinary Member	Warntarringuwi (Sun)	11-Mar-14	A	Y	A	Y	A	N/A	N/A
Edwina Moreen	Ordinary Member	Warntarringuwi (Sun)	09-Jun-20	N/A	N/A	N/A	N/A	N/A	Y	Y
Thomas Puruntatameri	Ordinary Member	Miyartuwi (Pandanus)	11-Mar-14	Y	Y	Y	Y	Y	Y	Y
Patrick Freddy Puruntatameri	Ordinary Member	Miyartuwi (Pandanus)	11-Mar-14	Y	Y	Y	A	Y	Y	Y
Roy Farmer	Ordinary Member	Lorrula (Rock)	11-Mar-14	Y	A	Y	Y	A	Y	A
Loretta Cook	Ordinary Member	Lorrula (Rock)	11-Mar-14	Y	Y	Y	Y	Y	Y	Y
Malcolm Wilson (Chairperson)	Ordinary Member	Takaringuwi (Mullet)	24-Jun-15	A	Y	A	Y	Y	Y	Y
Christine Joran	Ordinary Member	Takaringuwi (Mullet)	11-Mar-14	Y	Y	A	Y	Y	Y	Y
Jed Leach	Ordinary Member	Non-Skin	27-Sep-18	X	Y	Y	Y	A	X	Y
LEGEND										
Meeting Type	Location									
LA = Local Authority Meeting (Ord	M = Milikapiti									
SP = Local Authority Meeting (Sp	D = Darwin									
Attendance	Note 1: Councillors attendance at Local Authority Meetings is only mandatory for their own Ward.									
Y = Present at Meeting										
A = Apology accepted										
X = Apology not accepted										
C = Meeting cancelled										
	Note 2: Ordinary Meetings are held every three months, with 2 additional (Special Meetings) held between Feb to June each year for input into TIRC Strategic Planning / Budgets.									



		2018	2019	2019	2020		
Special Council Meeting		Nov	Jan	July	May	June	June
COUNCILLOR	WARD	12	24	18	7	10	11
		SP	SP	SP	SP	SP	SP
		W	W	W	W	M	W
1. Leslie Tungatulum	Bathurst Is	Y	Y	Y	Y		Y
2. Kevin Doolan	Bathurst Is	A	A	Y	Y		
3. Francisco Babui	Bathurst Is	Y	Y	Y	A		
4. Wesley Kerinaia	Bathurst Is	A	A	A	A		A
5. Valentine Intalui	Bathurst Is				Y		A
6. Jennifer Clancy	Bathurst Is	Y	A	A	Y		A
7. Mary Dunn	Bathurst Is	Y	Y	Y	Y		
8. Therese (Wokay) Bourke	Pirlangimpi	Y	Y	Y	Y		
9. Osmond Pangiraminni	Pirlangimpi	Y	Y	Y	Y		
10. Lynette De Santis	Pirlangimpi	Y	Y	Y	Y	Y	
11. Pius Tipungwuti	Pirlangimpi	Y	Y	A	A	Y	
12. Connell Tipiloura	Milikapiti	Y	Y	Y	Y	Y	
Meeting Type		Location					
ORD = Ordinary Meeting		W = Wurrumiyanga (Nguia)					
SP = Special Meeting		P = Pirlangimpi					
LA = Local Authority Meeting		M = Milikapiti					
SLA = Special Local Authority Meeting							
Attendance		NT LG Act - Councillor will be automatically disqualified from Council if absent (without approved apology) from two consecutive ordinary meetings.					
Y = Present at Meeting							
A = Apology accepted							
X = Apology not accepted							
C = Meeting cancelled							



Service delivery summary

This section provides an overview of key Council services and their location of operations.

Services	Council actions
Maintenance and upgrade of council controlled parks, reserves and open spaces	TIRC employs a Shire Services Manager and Town Services coordinators on each Island to oversee works to parks and open spaces in all three communities. Significant work has been undertaken in particular to improve the Milikapiti oval with assistance from Commonwealth ABA funding.
Maintenance and upgrade of council controlled buildings, facilities and fixed assets	TIRC has completed a special purpose grant to install security screens across staff housing. We have also completed funding from NTG to replace old air conditioners through a number of corporate facilities to improve energy efficiency.
Management of cemeteries	Town services teams provide this service in each community which includes maintenance of the cemeteries as well as support for funerals. TIRC has worked closely with the Department of Local Government, Housing and Community Development in the lead up to the release of new cemeteries legislations.
Lighting for public safety including street lighting	Council has completed a number of street lighting projects in all three communities, funded mostly through Local Authorities.
Local road maintenance and upgrades	Road works program developed to ensure main roads and frequently used access roads are maintained. Council has done a lot of work on bush roads in this year
Traffic management on local roads	TIRC requires traffic management plans from contractors conducting repeated heavy vehicles travel from barge landings to job sites in each community. This helps to protect young children and divert traffic away from high pedestrian areas.
Waste collection	These services are delivered as part of the works program through Town Services in all communities.
Weed control and fire hazard reduction in and around community areas	This is undertaken in conjunction with other stakeholders particularly the Tiwi Land Council and the Office of Township Leasing.



Services	Council actions
Dog control	<p>TIRC now has gazetted by-laws, which will begin to be enforced following a significant public awareness campaign.</p> <p>TIRC has coordinated twice-yearly vet visits to all communities and continues to build our capacity to better deliver animal management.</p>
Library and cultural heritage services	<p>Council provides two library spaces in Milikapiti and Pirlangimpi, with a part time officer at each location. Provision of Wi-Fi services for community members.</p>
Civic events	<p>Council supports major events such as Territory Day, ANZAC Day and Australia Day on a rotating basis through communities. There was one citizenship ceremony held in Wurrumiyanga for two new citizens in 2019/20.</p>
Local emergency services	<p>Council's role in this is essentially one off coordination and participation through other stakeholders, especially Northern Territory Emergency Services and the Northern Territory Police.</p>
Training and employment of local people in council operations	<p>Council fulfils this ongoing role through staff development, recruitment and succession planning. TIRC has a proud record of Tiwi skill development and is the largest employer of Tiwi people across the Tiwi Islands.</p>
Administration of local laws (by-laws)	<p>Littering and animal management by-laws are gazetted. TIRC will begin to enforce the by-laws following significant community consultation.</p>
Public and corporate relations	<p>TIRC has worked very closely with external stakeholders to strengthen networks and build close relationships with on-island partners and government departments. We continue to use available channels to promote good news stories and council services on-island.</p>
<p>Governance including administration of council meetings, elections and elected member support.</p> <p>Administration of local boards, advisory boards and management committees.</p>	<p>The Governance and Compliance Unit provides effective leadership in Governance activities to support the strategic direction of Tiwi Islands Regional Council.</p> <p>This area is responsible for overseeing the establishment and ongoing implementation of good Governance structures and processes.</p> <p>The Regional Council continues to work with Local Authorities in Milikapiti, Wurrumiyanga and Pirlangimpi as an integral part of our approach to community consultation and engagement.</p>



Services	Council actions
	Local Authorities exist in each Community, with Local Authority and Skin Groups representatives being sought in the coming year for representation on Council Sub-committees.

Assessment of 2019/20 service delivery

As part of our annual planning process all directorates of TIRC identify their key service commitments for the new financial year. During the preparation of our Annual Report we assess our performance against these objectives and outline the successes and challenges that were faced throughout the year.

Included in this section are assessments of our performance in the directorates of:

- Chief Executive Officer
- Infrastructure
- Community Engagement
- Finance



Sunrise over the Aspley Strait Tiwi Islands



Chief Executive Officer service delivery plans

Directorate:	Chief Executive Officer
Program:	Governance and Compliance
Sub-Program:	Governance and Compliance
Goals:	Goal 5: Improve Council operations Goal 7: Achieve best practice in compliance and governance
Objectives::	Objective 5.1: Ongoing review of all Council policies and procedures Objective 7.1: Ensure compliance with the Local Government Act and it's regulations Objective 7.3: Liaise with the Department of Local Government Objective 7.5: Ensure business units comply with relevant internal and/or external procedures, policies and guidelines
Activities:	Effective Leadership in Governance and Compliance activities to support the strategic direction of the Tiwi Islands Regional Council
Service Levels :	A) Provide Governance and secretariat support for all Council Meetings B) Provide Governance and secretariat support for all Local Authority Meetings C) Provide management advice, guidance, and support for Council staff and Elected Members in compliance with the Local Government Act, Regulations, Ministerial Guidelines and General Instructions.
Assessment of performance:	A) Achieved B) Achieved C) Achieved
Program highlights:	The CEO's key focus is to utilise strengths and effectiveness to lead in governance and maintain strong compliance activities in areas of Records Management and service deliverables across Council. Attendance and meeting registers for all Council and local authorities are available in the governance section and on website. New Governance Coordinator and Compliance manager on board, as previous incumbent resigned 2 May 2020.



Directorate:	Chief Executive Officer
Program:	Local Authorities
Sub-Program:	Local Authority Regional Council Local Authority Wurrumiyanga Local Authority Pirlangimpi Local Authority Milikapiti
Goals:	Goal 1: Provide effective Council services to the Tiwi Communities and other stakeholders Goal 5 Improve Council operations Goal 6: Communicate in an open, honest and culturally appropriate way Goal 7: Achieve best practice in compliance and governance
Objectives::	Objective 1.6: Ensure service delivery meets community expectations Objective 5.5: Seek regular feedback from the community on TIRC services Objective 6.3: Engage with community elders and skin groups Objective 7.1: Ensure compliance with the <i>Local Government Act</i> and its regulations Objective 7.3: Liaise with the Department of Local Government
Activities:	Establish and maintain Local Authorities in each community
Service Levels :	A) Provide Governance and secretariat support for each Local Authority B) Co-ordinate up to four meetings per year of each Local Authority
Assessment of performance:	A) Achieved B) Achieved
Program highlights:	Effective communication in the community across programs and the development of long-term Tiwi employees at Wurrumiyanga. Open communication/dialogue with all levels of management and across program areas to ensure services are meeting community expectations. Attendance and meeting registers for all Local Authorities are available in the governance section.



Directorate:	Chief Executive Officer
Program:	Council & Elected Members
Sub-Program:	Council and Elected Members Regional Council Council and Elected Members Wurrumiyanga Council and Elected Members Pirlangimpi Council and Elected Members Milikapiti
Goals:	Goal 3: Manage finances, assets and infrastructure in a responsible, accountable and transparent manner Goal 5: Improve Council operations Goal 6: Communicate in an open, honest and culturally appropriate way Goal 7: Achieve best practice in compliance and governance Goal 8: Facilitate the development of socio-economically responsible opportunities on the Tiwi Islands
Objectives::	Objective 3.4: Regular reporting to Council, Local Authorities and Northern Territory Government Objective 5.5: Seek regular feedback from the community on TIRC services Objective 6.2: Regularly update the council website Objective 6.5: Conduct and participate in regular stakeholder meetings Objective 8.1: Participate in the Tiwi Partners economic cooperation Objective 8.3: Assist in major events which draw tourists to the Islands Objective 8.4: Participate with other Tiwi based enterprises in major infrastructure developments
Activities:	Regional Council and Elected Member Activities
Service Levels :	A) Support the activities of the Mayor, Deputy Mayor and Ward Councillors B) Engagement with key stakeholders C) Engagement with Australian Government and Northern Territory Government Agencies.
Assessment of performance:	A) Achieved B) Achieved C) Achieved
Program highlights:	Regular communication with the Mayor and Elected Members as a best practice across respective portfolios.



Directorate:	Chief Executive Officer
Program:	Local Authority Funding
Sub-Program:	Local Authority Project Funding Wurrumiyanga Local Authority Project Funding Pirlangimpi Local Authority Project Funding Milikapiti
Goals:	Goal 1: Provide effective Council services to the Tiwi Communities and other stakeholders Goal 3: Manage finances, assets and infrastructure in a responsible, accountable and transparent manner Goal 6: Communicate in an open, honest and culturally appropriate way Goal 7: Achieve best practice in compliance and governance Goal 8: Facilitate the development of socio-economically responsible opportunities on the Tiwi Islands
Objectives::	Objective 1.6: Ensure service delivery meets community expectations Objective 3.1: Manage and improve council infrastructure Objective 3.3: Ensure responsible management of all council finances Objective 3.4: Regular reporting to Council, Local Authorities and Northern Territory Government Objective 6.3: Engage with community elders and skin groups including two way conversations at Local Authority meetings Objective 6.5: Conduct and participate in regular stakeholder meetings. Objective 7.1: Ensure compliance with the <i>Local Government Act</i> and it's regulations Objective 8.2: Support local businesses and service providers where possible Objective 8.3: Assist in major events which draw tourists to the Islands
Activities:	Continued development of Local Authorities and their respective community through the provision of annual project funding to undertake priority community projects.
Service Levels :	A) Individual local community projects to be developed for each community per NTG Local Government funding guidelines B) Annual allocation per the NT Grants Commission methodology
Assessment of performance:	A) Achieved B) Achieved
Program highlights:	Having the ability to undertake site visits to meet with staff at a local level. The opportunity offers a chance to also meeting with community members and businesses. Local Authority funding and projects were reviewed in consultation with the NT Government. Completed local authority projects are highlighted in the governance section of this report.



Infrastructure service delivery plans

Directorate:	Infrastructure & Assets
Program:	Fleet Services
Sub-Program:	Fleet Administration – Regional Fleet Administration - Wurrumiyanga
Goals:	Goal 3: Manage finances, assets and infrastructure in a responsible, accountable and transparent manner
Objectives:	Objective 3.1: Manage and improve council infrastructure Objective 3.2: Develop an asset management plan to protect the value and integrity of council assets Objective 3.4: Regular reporting to Council, Local Authorities and Northern Territory Government
Activities:	Registration of all plant and vehicles Purchase and disposal of plant and vehicles
Service Levels	A) Registrations are renewed on time B) Plant and vehicles that are purchased are fit for purpose C) Obsolete plant is disposed of in a timely and cost effective manner D) Management of tenders for Fleet and Plant
Assessment of performance:	A) Achieved B) Achieved C) Achieved D) Achieved
Program highlights:	TIRC disposed of a number of old vehicles including the old inter-island ferry. Significant work has been done on upgrading existing fleet including a new engine for water truck.



Directorate:	Infrastructure & Assets
Program:	Town Services
Sub-Program:	Town Services Town Services Wurrumiyanga Town Services Pirlangimpi Town Services Milikapiti
Goals:	Goal 1: Provide effective Council services to the Tiwi Communities and other stakeholders Goal 5: Improve Council operations
Objectives:	Objective 1.1: Maintain roads, infrastructure, assets and inter island ferry Objective 1.3: Maintain community infrastructure such as sporting ovals and swimming pools Objective 1.4: Maintain and clean public spaces Objective 1.6: Ensure service delivery meets community expectations Objective 5.5: Seek regular feedback from the community on TIRC services
Activities:	Maintenance of public open spaces. Maintenance of drainage culverts and open drains
Service Levels	A) Grass is kept low throughout the year. B) Weeds controlled and kept low around kerbing, poles, etc. C) Open drains maintained in good condition so water drains away freely D) Roadside table drains and open areas graded so water drains away freely E) Rubbish collected and communities kept clean
Assessment of performance:	A) Partially achieved B) Partially achieved C) Achieved D) Achieved E) Achieved
Program highlights:	The removal of a large number of dangerous trees from the Wurrumiyanga community, maintained public areas and the Wurrumiyanga swimming pool has been open without unscheduled closures for the entire year. Town Services are also major contributors to all community events including the TIFL Grand Final, TIFL season games, Tiwi Bombers home games as well as festivals and community celebrations.



Directorate:	Infrastructure & Assets
Program:	Rubbish, tips and bins
Sub-Program:	Waste management Wurrumiyanga Waste management Pirlangimpi Waste management Milikapiti
Goals:	Goal 1: Provide effective Council services to the Tiwi Communities and other stakeholders Goal 3: Manage finances, assets and infrastructure in a responsible, accountable and transparent manner Goal 4: Manage resources in an environmentally sustainable manner, respecting country and culture Goal 5: Improve Council operations
Objectives:	Objective 1.2: Provide regular waste collection and responsible tip management Objective 3.1: Manage and improve council infrastructure Objective 4.2: Implement best practice waste disposal and management Objective 4.3: Promote best practice disposal of e-waste and recycling Objective 5.4: Manage our budgets to work more efficiently and reduce overheads Objective 5.5: Seek regular feedback from the community on TIRC services
Activities:	Maintain landfills and manage the different types of rubbish left at the landfill sites
Service Levels:	A) Dumps are safe for the general public to move around in when leaving rubbish B) Dumps comply with Environment Protection Authority (EPA) guidelines and requirements C) There are clearly marked areas for different types of rubbish
Assessment of performance:	A) Not achieved B) Not achieved C) Not achieved
Program highlights:	Only Wurrumiyanga needs to satisfy Northern Territory Environmental Protection Agency (NT EPA) requirements as it has a population of over 1000 people. There have been problems with equipment availability and maintenance. Council are working with NT EPA investigating funding to develop waste management handling and recycling on the Tiwi Islands.



Directorate:	Infrastructure & Assets
Program:	Civil Works
Sub-Program:	Civil Works Regional Civil Works Wurrumiyanga Civil Works Pirlangimpi Civil Works Milikapiti
Goals:	Goal 1: Provide effective Council services to the Tiwi Communities and other stakeholders Goal 3: Manage finances, assets and infrastructure in a responsible, accountable and transparent manner Goal 4: Manage resources in an environmentally sustainable manner, respecting country and culture Goal 5: Improve Council operations
Objectives:	Objective 1.6: Ensure service delivery meets community expectations Objective 3.1: Manage and improve Council infrastructure Objective 4.1: Seek approval of the Aboriginal Land Trust for environmental matters beyond township boundaries and regarding sacred sites Objective 5.4: Manage our budgets to work more efficiently and reduce overheads Objective 5.5: Seek regular feedback from the community on TIRC services
Activities:	Maintain all connector (main) roads bush (minor) roads Maintain all culverts, table drains and drain runoffs on connector roads Maintain road shoulders and table drains within all communities
Service Levels:	A) Connector roads to be accessible and trafficable at least 95% of the year B) Min. average travel speed 40 kmph in wet season, 70 kmph in dry season C) No long term ponding of water in table drains D) No significant corrugations at end of dry season
Assessment of performance:	A) Achieved B) Achieved C) Achieved D) Achieved
Program highlights:	No significant ponding of water on the Pirlangimpi and Milikapiti roads. Ranku road has significant pondage on one section of the road during the wet. Council is using Roads to Recovery funding to resolve the issue in the next dry season



Directorate:	Infrastructure & Assets
Program:	Airport Maintenance
Sub-Program:	Airport Maintenance Regional Airport Maintenance Wurrumiyanga Airport Maintenance Pirlangimpi Airport Maintenance Milikapiti
Goals:	Goal 1: Provide effective Council services to the Tiwi Communities and other stakeholders Goal 3: Manage finances, assets and infrastructure in a responsible, accountable and transparent manner
Objectives:	Objective 1.1: Maintain roads, infrastructure, assets and inter island ferry Objective 3.1: Manage and improve council infrastructure
Activities:	Safety markings and equipment (eg windsock) maintained and kept in operating condition Runway surrounds regularly maintained Perimeter fencing regularly maintained and kept in sound condition
Service Levels:	A) Safety markers and equipment to be operational and clearly visible B) Grass within airfield to be kept well maintained C) Perimeter fencing to be maintained in good condition
Assessment of performance:	A) Achieved B) Achieved C) Achieved
Program highlights:	Generally very few safety issues contained in yearly safety inspections at Pirlangimpi and Milikapiti. The biggest issues at Pirlangimpi and Milikapiti are overgrown trees beyond the perimeter fence of the aerodromes. Compliance in Wurrumiyanga is more difficult as the previous classification of the airstrip was Code 2 and the most recent coding is Code 3, meaning that requirements for tree clearing in the area are significantly increased. Council has installed black rubber mats around windsocks at our airports to further comply with CASA requirements.



Directorate:	Infrastructure & Assets
Program:	Airport Inspection
Sub-Program:	Airport Inspection Regional Airport Inspection Wurrumiyanga Airport Inspection Pirlangimpi Airport Inspection Milikapiti
Goals:	Goal 1: Provide effective Council services to the Tiwi Communities and other stakeholders Goal 3: Manage finances, assets and infrastructure in a responsible, accountable and transparent manner
Objectives:	Objective 1.1: Maintain roads, infrastructure, assets and inter island ferry Objective 3.1: Manage and improve council infrastructure
Activities:	Daily inspection of airport incl. runway, grassed areas around runway, safety markings and fixtures, fencing and trees and other obstacles
Service Levels :	A) Record of daily inspection stored at office/workshop NOTAMS (notice to airmen) is issued immediately an issue is identified B) Any issues are promptly identified and recorded, with follow through to ensure remedial action is satisfactorily completed
Assessment of performance:	A) Achieved B) Partially achieved
Program highlights:	Council is organising refresher training for all ARO staff and all ARO staff have acquired Aviation Security Identification Cards (ASIC).



Directorate:	Infrastructure & Assets
Program:	Mechanical Workshops
Sub-Program:	Mechanical Workshops Regional Mechanical Workshops Wurrumiyanga Mechanical Workshops Pirlangimpi Mechanical Workshops Milikapiti
Goals:	Goal 1: Provide effective Council services to the Tiwi Communities and other stakeholders Goal 3: Manage finances, assets and infrastructure in a responsible, accountable and transparent manner Goal 5: Improve Council operations
Objectives:	Objective 1.1: Maintain roads, infrastructure, and assets and inter island ferry. Objective 1.5: Provide essential community services and infrastructure. Services include; libraries, post offices, administration offices, child care, sports and recreation, youth diversion, Centrelink and community safety Objective 3.1: Manage and improve council infrastructure Objective 5.5: Seek regular feedback from the community on TIRC services
Activities:	Undertake repairs to all Council plant, vehicles and small equipment (hand mowers, whipper snippers, etc) Undertake scheduled servicing and maintenance of all Council plant and vehicles Undertake private mechanical repairs and servicing when resources are available
Service Levels :	A) Repairs to Council plant, vehicles and equipment is undertaken in a timely manner B) Scheduled servicing of Council plant and vehicles occurs when due
Assessment of performance:	A) achieved B) achieved
Program highlights:	Council is fortunate in having highly competent mechanics at Milikapiti, Pirlangimpi and Wurrumiyanga. There has been a lot of work on the light vehicle and the heavy plant fleet.



Directorate:	Infrastructure & Assets
Program:	Staff Housing R&M
Sub-Program:	Staff Housing Regional Staff Housing Wurrumiyanga Staff Housing Pirlangimpi Staff Housing Milikapiti
Goals:	Goal 3: Manage finances, assets and infrastructure in a responsible, accountable and transparent manner Goal 5: Improve Council operations
Objectives:	Objective 3.1: Manage and improve council infrastructure Objective 3.2: Develop an asset management plan to protect the value and integrity of council assets Objective 5.4: Manage our budgets to work more efficiently and reduce overheads
Activities:	Provision of appropriate housing, including furnishings, to approved staff Maintenance of houses Emergency repairs in response to break ins or vandalism
Service Levels :	A) Houses are available in clean and sound condition for staff B) Regular inspections of structural integrity and standards of furnishings are undertaken, with replacement assets to be added to asset register C) Repairs undertaken in a timely manner
Assessment of performance:	A) Achieved B) Achieved C) Achieved
Program highlights:	Security screens and motion sensor lights have been installed in all Council staff houses and CCTV has been installed in some Council premises.



Directorate:	Infrastructure & Assets
Program:	Outstations Housing
Sub-Program:	Outstations Housing Maintenance Outstations Housing Maintenance Wurankuwu Outstations Other
Goals:	Goal 1: Provide effective Council services to Tiwi communities and other stakeholders Goal 4: Manage resources in an environmentally sustainable manner, respecting country and culture
Objectives:	Objective 1.1: Maintain roads, infrastructure, assets and inter island ferry Objective 1.6: Ensure service delivery meets community expectations Objective 4.1: Seek approval of the Aboriginal Land Trust for environmental matters beyond township boundaries and regarding sacred sites Objective 4.2: Implement best practice waste disposal and management
Activities:	Maintenance works undertaken as required Regular inspections of condition of available housing
Service Levels :	A) Maintenance works undertaken within timely manner, subject to site access B) Annual inspections are documented and issues identified
Assessment of performance:	A) Achieved B) Achieved
Program highlights:	Council has made remarkable progress in our Outstations funding and has developed the relationship with the NTG Homelands Department. We have now moved of invoice based funding and returned to grants based funding.



Directorate:	Infrastructure & Assets
Program:	Outstations Essential Services
Sub-Program:	Outstations Essential Services Outstations Essential Wurankuwu Outstations Essential Other
Goals:	Goal 1: Provide effective Council services to Tiwi communities and other stakeholders Goal 3: Manage finances, assets and infrastructure in a responsible, accountable and transparent manner Goal 5: Improve Council operations
Objectives:	Objective 1.1: Maintain roads, infrastructure, assets and inter island ferry Objective 1.6: Ensure service delivery meets community expectations Objective 4.1: Seek approval of the Aboriginal Land Trust for environmental matters beyond township boundaries and regarding sacred sites Objective 4.2: Implement best practice waste disposal and management
Activities:	Maintenance of Outstation access roads and utilities
Service Levels :	A) Reliable availability of water, sewer and electricity B) Any utility outages repaired within 2 days during dry season and within 1 week during wet season, subject to vehicular access.
Assessment of performance:	A) Achieved B) Achieved
Program highlights:	Major work has been completed at Ranku with the installation of two new generators and significant work has been completed in all outstations to ensure consistent delivery of power and water. Council as also been successful in applying for the packaging of several unused funding streams in Outstations which have been repurposed to the purchase of a fit for purpose vehicle for the outstations staff.



Directorate:	Infrastructure & Assets
Program:	Council Recreational Facilities
Sub-Program:	Recreation Hall Wurrumiyanga Recreation Hall Milikapiti
Goals:	Goal 1: Provide effective Council services to Tiwi communities and other stakeholders Goal 3: Manage finances, assets and infrastructure in a responsible, accountable and transparent manner
Objectives:	Objective 1.1: Maintain roads, infrastructure, assets and inter island ferry Objective 1.4: Maintain and clean public spaces Objective 1.6: Ensure service delivery meets community expectations Objective 3.1: Manage and improve council infrastructure
Activities:	Providing halls for indoor sport and recreation purposes
Service Levels:	A) Buildings maintained in sound condition B) Availability of utilities (power and water) C) Ensure cleanliness and sound condition of halls prior to new users having access
Assessment of performance:	A) Partially achieved B) Achieved C) Partially achieved
Program highlights:	Council swimming pool at Wurrumiyanga has been open continuously from December 2018. The oval at Milikapiti has been upgraded and fenced. Funding for the Pirlangimpi pontoon has been repurposed to upgrade the Pirlangimpi pool and work has commenced on the Milikapiti water park..



Directorate:	Infrastructure & Assets
Program:	Parks and Gardens
Sub-Program:	Parks & Gardens Regional Oval Wurrumiyanga Oval Pirlangimpi Oval Milikapiti
Goals:	Goal 1: Provide effective Council services to Tiwi communities and other stakeholders Goal 3: Manage finances, assets and infrastructure in a responsible, accountable and transparent manner Goal 5: Improve Council operations
Objectives:	Objective 1.1: Maintain roads, infrastructure, assets and inter island ferry Objective 1.3: Maintain community infrastructure such as sporting ovals and swimming pools Objective 1.4: Maintain and clean public spaces Objective 1.6: Ensure service delivery meets community expectations Objective 3.1: Manage and improve council infrastructure Objective 5.5: Seek regular feedback from the community on TIRC services
Activities:	Maintenance of all ovals, parks, gardens. Maintenance of playgrounds and playground equipment
Service Levels :	A) Grass is kept low throughout the year and kept green through dry season B) Weeds controlled and kept low around fences, playground equipment etc C) Playgrounds and play equipment well maintained
Assessment of performance:	A) Achieved B) Achieved C) Achieved
Program highlights:	Council has maintained well kept ovals with short green grass all year round. Significant improvements have been made to the Milikapiti oval.



Directorate:	Infrastructure & Assets
Program:	Pool Management
Sub-Program:	Pool Wurrumiyanga Pool Pirlangimpi Pool kiosk Wurrumiyanga
Goals:	Goal 1: Provide effective Council services to Tiwi communities and other stakeholders Goal 3: Manage finances, assets and infrastructure in a responsible, accountable and transparent manner Goal 5: Improve Council operations
Objectives:	Objective 1.3: Maintain community infrastructure such as sporting ovals and swimming pools Objective 3.1: Manage and improve council infrastructure Objective 5.5: Seek regular feedback from the community on TIRC services
Activities:	Pool equipment (pumps, filters, etc) and water quality maintained to allow safe use of pools throughout year Pool surrounds and change rooms kept in a clean and well maintained condition Pool fencing maintained in a sound and secure condition
Service Levels :	A) Water quality is within acceptable limits B) All safety equipment, facilities (eg shade structures, seating) change room fixtures are in a sound operating condition C) Grass within pool surrounds is kept low and is green throughout dry season
Assessment of performance:	A) Achieved B) Achieved C) Achieved
Program highlights:	Pool at Wurrumiyanga has been open regularly after some years of closure. Council has been successful in repurposing funding for a pontoon at Pirlangimpi to the Pirlangimpi pool for a major upgrade, including new pumps and filters, a shade over for the pool, repairs to the pool tiling, repainting the pool, installing BBQ's and picnic tables.



Directorate:	Infrastructure & Assets
Program:	Inter Island Ferry Service
Sub-Program:	Inter Island Ferry Service
Goals:	Goal 1: Provide effective Council services to Tiwi communities and other stakeholders Goal 3: Manage finances, assets and infrastructure in a responsible, accountable and transparent manner Goal 5: Improve Council operations
Objectives:	Objective 1.1: Maintain roads, infrastructure, assets and inter island ferry Objective 3.1: Manage and improve council infrastructure Objective 5.4: Manage our budgets to work more efficiently and reduce overheads
Activities:	Vehicle and passenger ferry operates weekdays throughout the year Ferries operate on weekends during football season on match days when teams need to travel between islands.
Service Levels :	A) Ferries operate during scheduled hours > 95% of the year B) All ferries maintained in a safe operating condition C) All safety equipment is readily accessible and is in good and operable condition
Assessment of performance:	A) Achieved B) Achieved C) Achieved
Program highlights:	Council has successfully passed another AMSA survey for 2019-2020. A new two car ferry has been built and supplied and the old ferry has been sold. Council continues to support the community for ceremonies, funerals and football..



Directorate:	Infrastructure & Assets
Program:	Commercial Building Services
Sub-Program:	Commercial Building Services Regional Commercial Building Services Wurrumiyanga Commercial Building Services Pirlangimpi Commercial Building Services Milikapiti
Goals:	Goal 1: Provide effective Council services to Tiwi communities and other stakeholders Goal 3: Manage finances, assets and infrastructure in a responsible, accountable and transparent manner Goal 5: Improve Council operations
Objectives:	Objective 1.1: Maintain roads, infrastructure, assets and inter island ferry Objective 3.1: Manage and improve council infrastructure Objective 3.2: Develop an asset management plan to protect the value and integrity of council assets
Activities:	Maintenance of Council buildings rented/leased to others for commercial activities.
Service Levels :	A) Emergency repairs undertaken within 1 day of notification B) Minor or general maintenance undertaken within 1 week of notification C) Annual inspection of building
Assessment of performance:	A) Achieved B) Achieved C) Achieved
Program highlights:	Emergency response times have been strong particularly in response to critical issues such as toilet problems and following break ins. Minor repairs and maintenance conducted to fences and facilities throughout the year. Council has increased earnings over the December to June period due to the recruitment and hard work of a competent electrician and plumber.



Directorate:	Infrastructure & Assets
Program:	Funeral Services
Sub-Program:	Funeral Services Wurrumiyanga Funeral Services Pirlangimpi Funeral Services Milikapiti
Goals:	Goal 1: Provide effective Council services to Tiwi communities and other stakeholders Goal 3: Manage finances, assets and infrastructure in a responsible, accountable and transparent manner Goal 4: Manage resources in an environmentally sustainable manner, respecting country and culture
Objectives:	Objective 1.5: Provide essential community services and infrastructure. Services include; libraries, post offices, administration offices, child care, sports and recreation, youth diversion, Centrelink and community safety Objective 3.1: Manage and improve council infrastructure Objective 4.1: Seek approval of the Aboriginal Land Trust for environmental matters beyond township boundaries and regarding sacred sites
Activities:	Graves are dug the day before a burial and backfilled on the day of the burial Cemeteries maintained in good condition and grass is kept low Weeds controlled and kept low around burial sites and headstones Hearse is made available in Wurrumiyanga on day of burial
Service Levels :	A) Excavation of graves, availability of hearse in Wurrumiyanga and backfilling of graves undertaken on time B) Cemeteries look well maintained and cared for
Assessment of performance:	A) Achieved B) Achieved
Program highlights:	Council does a significant amount of unpaid work for the community in its funeral services and cemetery maintenance.



Directorate:	Infrastructure & Assets
Program:	Waste collection and disposal
Sub-Program:	Waste collection and disposal Waste collection and disposal Wurrumiyanga Waste collection and disposal Pirlangimpi Waste collection and disposal Milikapiti
Goals:	Goal 1: Provide effective Council services to the Tiwi Communities and other stakeholders Goal 3: Manage finances, assets and infrastructure in a responsible, accountable and transparent manner Goal 4: Manage resources in an environmentally sustainable manner, respecting country and culture Goal 5: Improve Council operations
Objectives:	Objective 1.2: Provide regular waste collection and responsible tip management Objective 3.1: Manage and improve council infrastructure Objective 4.2: Implement best practice waste disposal and management Objective 5.4: Manage our budgets to work more efficiently and reduce overheads Objective 5.5: Seek regular feedback from the community on TIRC services
Activities:	Rubbish collection from commercial and residential properties Establishment and maintenance of recycling system
Service Levels :	A) Rubbish collected twice weekly, with collections done on scheduled day B) Weekly rubbish collection to include additional rubbish piled up next to rubbish bins
Assessment of performance:	A) Partially achieved B) Partially achieved
Program highlights:	The new garbage truck at Milikapiti has assisted in more efficient waste collection and disposal. Pirlangimpi has been particularly successful in achieving the above results. Wurrumiyanga and Milikapiti have significant issues with bins being knocked over and rubbish being spread around by camp dogs. TIRC animal management program will address some of this.



Community Engagement service delivery plans

Directorate:	Community Engagement
Program:	Centrelink (Australian Government –Services Australia)
Sub-Program:	Centrelink Pirlangimpi and Milikapiti
Goals:	<p>Goal 1: Provide effective Council services to Tiwi communities and other stakeholders</p> <p>Goal 2: Develop and retain employees and emphasise the recruitment of local people</p> <p>Goal 7: Achieve best practice in compliance and governance</p>
Objectives	<p>Objective 1.5: Provide essential community services and infrastructure. Services include; libraries, post offices, administration offices, child care, sports and recreation, youth diversion, Centrelink, community safety, funerals and cemeteries</p> <p>Objective 1.6: Ensure service delivery meets community expectations</p> <p>Objective 2.1: Develop and implement work health safety and our risk management capacity</p> <p>Objective 2.2: Encourage best practice management of staff</p> <p>Objective 2.3: Pay all staff according to appropriate Local Government Industry awards and conditions</p> <p>Objective 2.4: Provide a safe and respectful workplace for all employees</p> <p>Objective 2.5: Promote professional development through training and mentoring opportunities for employees</p> <p>Objective 7.5: Ensure business units comply with relevant internal and/or external procedures, policies and guidelines</p>
Activities:	Provide Centrelink Support services to Pirlangimpi and Milikapiti Communities
Service Levels (including any Mandatory Service Levels):	<p>A) Open Monday to Friday 6.5 hour per day in Pirlangimpi,</p> <p>B) 7.5 hrs per day in Milikapiti</p>
Assessment of performance:	<p>A) Achieved.</p> <p>B) Achieved</p>
Program highlights:	<p>Community members were provided access to Centrelink services and assistance from specified personnel daily. Minimal closures during the year due to funerals. COVID-19 safety measures were implemented onsite.</p> <p>Internal and external procedures, policies and guidelines followed, reporting obligations met by due dates. Specified personnel and host successfully completed training for 2019/2020. Staff retention at 100%.</p>



Directorate:	Community Engagement
Program:	Outside School Hours Care (Australian Government – Department of Education-National Indigenous Australians Agency)
Sub-Program:	Outside School Hours Care (OSHC) Regional, OSHC Wurrumiyanga, OSHC Pirlangimpi and OSHC Milikapiti
Goals:	<p>Goal 1: Provide effective Council services to Tiwi communities and other stakeholders</p> <p>Goal 2: Develop and retain employees and emphasise the recruitment of local people</p> <p>Goal 3: Manage finance, assets, infrastructure in a responsible, accountable and transparent manner</p> <p>Goal 5: Improve Council operations</p> <p>Goal 6: Communicate in an open, honest and culturally appropriate way</p>
Objectives	<p>Objective 1.5: Provide essential community services and infrastructure.</p> <p>Objective 1.6: Ensure service delivery meets community expectations</p> <p>Objective 2.2: Encourage best practice management of staff</p> <p>Objective 2.4: Provide a safe and respectful workplace for all employees</p> <p>Objective 2.5: Promote professional development through training and mentoring opportunities for employees</p> <p>Objective 3.4: Regular reporting to Council, Local Authorities and Northern Territory Government</p> <p>Objective 5.4: Manage our budgets to work more efficiently and reduce overheads</p> <p>Objective 6.3: Engage with community elders and skin groups including two way conversations at Local Authority meetings</p> <p>Objective 6.5: Conduct and participate in regular stakeholder meetings</p>
Activities:	We provide activities for school aged children and positive learning experience with active minds and active bodies during afterschool care and holiday programs.
Service Levels (including any Mandatory Service Levels):	<p>A) Operating times, Monday to Friday, 2:00 pm to 6:00 pm</p> <p>B) Program targets children from 5 to 12 years.</p>
Assessment of performance:	<p>A) Partially achieved.</p> <p>B) Achieved</p>
Program highlights:	<p>Many challenges with parental enrolments and contributions, therefore low numbers of children participating. Holiday programs were successful, (no enrolment or fees) providing activities promoting active minds and bodies.</p> <p>OSHC program ceased activities on December 31st 2019.</p>



Directorate:	Community Engagement
Program:	Children Services (Australian Government – Department of Education / National Indigenous Australians Agency)
Sub-Program:	Jirnani Day Care Centre, Child Services Pirlangimpi, Crèche Milikapiti
Goals:	<p>Goal 1: Provide effective Council services to Tiwi communities and other stakeholders</p> <p>Goal 2: Develop and retain employees and emphasise the recruitment of local people</p> <p>Goal 3: Manage finance, assets, infrastructure in a responsible, accountable and transparent manner</p> <p>Goal 5: Improve Council operations</p> <p>Goal 6: Communicate in an open, honest and culturally appropriate way</p>
Objectives	<p>Objective 1.5: Provide essential community services and infrastructure.</p> <p>Objective 1.6: Ensure service delivery meets community expectations</p> <p>Objective 2.2: Encourage best practice management of staff</p> <p>Objective 2.4: Provide a safe and respectful workplace for all employees</p> <p>Objective 2.5: Promote professional development through training and mentoring opportunities for employees</p> <p>Objective 3.4: Regular reporting to Council, Local Authorities and Northern Territory Government</p> <p>Objective 5.4: Manage our budgets to work more efficiently and reduce overheads</p> <p>Objective 6.3: Engage with community elders and skin groups including two way conversations at Local Authority meetings</p> <p>Objective 6.5: Conduct and participate in regular stakeholder meetings</p>
Activities:	Jirnani Childcare Centre is a Multifunctional Aboriginal Children's Service (MACS) providing long day care and afterschool care. Pirlangimpi and Milikapiti Crèches provide a flexible child care with early childhood development.
Service Levels (including any Mandatory Service Levels):	<p>A) Jirnani operating times, Monday to Friday, 7:30 am to 4:00 pm</p> <p>B) Early Childhood Program for children from 6 months to 12 years</p> <p>C) Pirlangimpi and Milikapiti Crèches operating times, Monday to Friday, 8:00 am to 4:30 pm</p> <p>D) Early Childhood Program for children from six months to eight years.</p>
Assessment of performance:	<p>A) Partially Achieved</p> <p>B) Partially Achieved</p> <p>C) Partially Achieved</p> <p>D) Partially Achieved</p>
Program highlights:	<p>Crèche's operated in all three communities for a six month period, challenges with enrolments and parental contributions</p> <p>Program ceased operations December 15th 2019</p>



Directorate:	Community Engagement
Program:	Family as First Teachers (NTG – Department of Education)
Sub-Program:	Wurrumiyanga FaFT program
Goals:	<p>Goal 1: Provide effective Council services to Tiwi communities and other stakeholders</p> <p>Goal 2: Develop and retain employees and emphasise the recruitment of local people</p> <p>Goal 3: Manage finance, assets, infrastructure in a responsible, accountable and transparent manner</p> <p>Goal 5: Improve Council operations</p> <p>Goal 6: Communicate in an open, honest and culturally appropriate way</p>
Objectives	<p>Objective 1.5: Provide essential community services and infrastructure.</p> <p>Objective 1.6: Ensure service delivery meets community expectations</p> <p>Objective 2.2: Encourage best practice management of staff</p> <p>Objective 2.4: Provide a safe and respectful workplace for all employees</p> <p>Objective 2.5: Promote professional development through training and mentoring opportunities for employees</p> <p>Objective 3.4: Regular reporting to Council, Local Authorities and Northern Territory Government</p> <p>Objective 5.4: Manage our budgets to work more efficiently and reduce overheads</p> <p>Objective 6.3: Engage with community elders and skin groups including two way conversations at Local Authority meetings</p> <p>Objective 6.5: Conduct and participate in regular stakeholder meetings</p>
Activities:	<p>The FaFT Program is a mobile early learning transition and parent educational program. Support to families with children prior to school entry.</p> <p>Parent early childhood development activities & education.</p> <p>Home visits & nutritional education.</p> <p>Literacy & Numeracy education</p> <p>Books in Homes.</p>
Service Levels (including any Mandatory Service Levels):	<p>A) Operating times: 9:00 am to 12:00 pm</p> <p>B) Target children from birth to 3 years.</p>
Assessment of performance:	<p>A) Achieved</p> <p>B) Achieved</p>
Program highlights:	<p>Employment of a Senior Teacher employed through Dept of Ed, Play group leader and Family Liaison Officer through TIRC led to high numbers of parents and children participating. Alternative delivery methods created and utilised during COVID-19 restriction periods. COVID-19 safety measures were implemented onsite.</p>



Directorate:	Community Engagement
Program:	School Meals Program (Australian Government – National Indigenous Australians Agency)
Sub-Program:	Pirlangimpi School Meals Program
Goals:	<p>Goal 1: Provide effective Council services to Tiwi communities and other stakeholders</p> <p>Goal 2: Develop and retain employees and emphasise the recruitment of local people</p> <p>Goal 3: Manage finance, assets, infrastructure in a responsible, accountable and transparent manner</p> <p>Goal 5: Improve Council operations</p> <p>Goal 6: Communicate in an open, honest and culturally appropriate way</p>
Objectives	<p>Objective 1.5: Provide essential community services and infrastructure.</p> <p>Objective 1.6: Ensure service delivery meets community expectations</p> <p>Objective 2.2: Encourage best practice management of staff</p> <p>Objective 2.4: Provide a safe and respectful workplace for all employees</p> <p>Objective 2.5: Promote professional development through training and mentoring opportunities for employees</p> <p>Objective 3.4: Regular reporting to Council, Local Authorities and Northern Territory Government</p> <p>Objective 5.4: Manage our budgets to work more efficiently and reduce overheads</p> <p>Objective 6.3: Engage with community elders and skin groups including two way conversations at Local Authority meetings</p> <p>Objective 6.5: Conduct and participate in regular stakeholder meetings</p>
Activities:	Pirlangimpi School Meals Program will provide nutritional meals for school aged children at Pularumpi school.
Service Levels (including any Mandatory Service Levels):	<p>A) Operating times, Monday to Friday, 8:00 am to 12:00 pm</p> <p>B) Nutritional meals per day provided to student at Pularumpi School</p>
Assessment of performance:	<p>A) Achieved</p> <p>B) Achieved</p>
Program highlights:	<p>On average, 26 meals were delivered daily to students at school. Parental contributions proved to be challenging, closure of the Creche resulted in the School Meals Program ceasing operations on December 15th 2019</p>



Directorate:	Community Engagement
Program:	Youth Diversion Program (NTG – Territory Families)
Sub-Program:	Nil
Goals:	<p>Goal 1: Provide effective Council services to Tiwi communities and other stakeholders</p> <p>Goal 2: Develop and retain employees and emphasise the recruitment of local people</p> <p>Goal 5: Improve Council operations</p> <p>Goal 6: Communicate in an open, honest and culturally appropriate way</p>
Objectives	<p>Objective 1.5: Provide essential community services and infrastructure.</p> <p>Objective 1.6: Ensure service delivery meets community expectations</p> <p>Objective 2.1: Develop and implement work health safety and our risk management capacity</p> <p>Objective 2.2: Encourage best practice management of staff</p> <p>Objective 2.3: Pay all staff according to appropriate Local Government Industry awards and conditions</p> <p>Objective 2.5: Promote professional development through training and mentoring opportunities for employees</p> <p>Objective 2.6: Meet standard recruitment practices in a timely manner</p> <p>Objective 3.4: Regular reporting to Council, Local Authorities and Northern Territory Government</p> <p>Objective 5.4: Manage our budgets to work more efficiently and reduce overheads</p> <p>Objective 6.3: Engage with community elders and skin groups including two way conversations at Local Authority meetings</p> <p>Objective 6.5: Conduct and participate in regular stakeholder meetings</p>
Activities:	The Youth and Community Service team, based in Wurrumiyanga, provides Youth pre-court diversion, case management and reintegration of youth in all three communities.
Service Levels (including any Mandatory Service Levels):	A) Monday to Friday from 8.00 am to 4:36 pm
Assessment of performance:	A) Achieved
Program highlights:	Open communication links with Police and other stakeholders. Referrals received with assessments carried out within two weeks. Case management including Youth and family conferences, community service and reintegration. Covid-19 restrictions adhered to.



Directorate:	Community Engagement
Program:	Community Safety (Australian Government – National Indigenous Australians Agency)
Sub-Program:	Community Safety Regional, Wurrumiyanga, Pirlangimpi, Milikapiti
Goals:	Goal 1: Provide effective Council services to Tiwi communities and other stakeholders Goal 2: Develop and retain employees and emphasise the recruitment of local people Goal 5: Improve Council operations Goal 6: Communicate in an open and culturally appropriate way
Objectives	Objective 1.5: Provide essential community services and infrastructure. Objective 1.6: Ensure service delivery meets community expectations Objective 2.1: Develop and implement work health safety and our risk management capacity Objective 2.2: Encourage best practice management of staff Objective 2.3: Pay all staff according to appropriate Local Government Industry awards and conditions Objective 2.4: Provide a safe and respectful workplace for all employees Objective 2.5: Promote professional development through training and mentoring opportunities for employees Objective 2.6: Meet standard recruitment practices in a timely manner Objective 3.4: Regular reporting to Council, Local Authorities and Northern Territory Government Objective 5.4: Manage our budgets to work more efficiently and reduce overheads Objective 6.3: Engage with community elders and skin groups including two way conversations at Local Authority meetings Objective 6.5: Conduct and participate in regular stakeholder meetings
Activities:	Provide assistance to people at risk of either causing or becoming victims of harm. Ensure that at 9.00pm children are at home or in a safe location with a parent or carer.
Service Levels (including any Mandatory Service Levels):	A) Regular Patrols 11:00am to 11:00pm Monday to Saturday. B) Provide Information, Support and Referral
Assessment of performance:	A) Achieved B) Achieved
Program highlights:	Community meetings held to address issues facing communities. Working closely with Health Clinics and Police to support community members with substance abuse and mental health issues. COVID-19 meetings with community members. Challenges delivering the program due to COVID-19 social distancing. Additional patrols in hot spots and dangerous areas on the pontoons and the foreshore.



Directorate:	Community Engagement
Program:	Remote Sports Program (NTG – Department of Tourism and Culture)
Sub-Program:	Remote Sports Program Regional, Wurrumiyanga, Pirlangimpi, and Milikapiti
Goals:	<p>Goal 1: Provide effective Council services to Tiwi communities and other stakeholders</p> <p>Goal 2: Develop and retain employees and emphasise the recruitment of local people</p> <p>Goal 3: Manage finance, assets, infrastructure in a responsible, accountable and transparent manner</p> <p>Goal 5: Improve Council operations</p> <p>Goal 6: Communicate in an open, honest and culturally appropriate way</p> <p>Goal 8: Facilitate the development of socio-economically responsible</p>
Objectives	<p>Objective 1.5: Provide essential community services and infrastructure.</p> <p>Objective 1.6: Ensure service delivery meets community expectations</p> <p>Objective 1.8: Promote healthy communities and healthy living</p> <p>Objective 2.1: Develop and implement work health safety and our risk management capacity</p> <p>Objective 2.2: Encourage best practice management of staff</p> <p>Objective 2.4: Provide a safe and respectful workplace for all employees</p> <p>Objective 2.5: Promote professional development through training and mentoring opportunities for employees</p> <p>Objective 3.4: Regular reporting to Council, Local Authorities and Northern Territory Government</p> <p>Objective 5.4: Manage our budgets to work more efficiently and reduce overheads</p> <p>Objective 6.3: Engage with community elders and skin groups including two way conversations at Local Authority meetings</p> <p>Objective 6.5: Conduct and participate in regular stakeholder meetings</p> <p>Objective 8.3: Assist in major events which draw tourists to the Islands</p>
Activities:	Deliver regular sporting competitions & activities across Tiwi Islands
Service Levels (including any Mandatory Service Levels):	A) Operational 8:00 am to 6:00 pm Monday to Saturday
Assessment of performance:	A) Achieved
Program highlights:	Challenges due to COVID-19 severely impacted service delivery in the second half of the year. Prior to COVID the program was delivered very successfully with an U/15 AFL mini competition and a 3x3 Basketball competition, both running for six weeks. COVID-19 safety measures were implemented onsite.



Directorate:	Community Engagement
Program:	Library (NTG – Department of Tourism and Culture)
Sub-Program:	Library Pirlangimpi and Library Milikapiti
Goals:	<p>Goal 1: Provide effective Council services to Tiwi communities and other stakeholders</p> <p>Goal 2: Develop and retain employees and emphasise the recruitment of local people</p> <p>Goal 3: Manage finance, assets, infrastructure in a responsible, accountable and transparent manner</p> <p>Goal 5: Improve Council operations</p> <p>Goal 6: Communicate in an open, honest and culturally appropriate way</p>
Objectives	<p>Objective 1.5: Provide essential community services and infrastructure. Services include; libraries, post offices, administration offices, child care, sports and recreation, youth diversion, Centrelink, community safety, funerals and cemeteries</p> <p>Objective 1.6: Ensure service delivery meets community expectations</p> <p>Objective 2.1: Develop and implement work health safety and our risk management capacity</p> <p>Objective 2.4: Provide a safe and respectful workplace for all employees</p> <p>Objective 3.4: Regular reporting to Council, Local Authorities and Northern Territory Government</p> <p>Objective 5.5: Seek regular feedback from the community on TIRC services</p>
Activities:	Provide library services to Pirlangimpi and Milikapiti communities
Service Levels (including any Mandatory Service Levels):	A) Open 4 hrs per day Monday to Friday.
Assessment of performance:	A) Achieved
Program highlights:	<p>Free Wi-Fi at both Libraries.</p> <p>COVID-19 plans approved and measures adhered to. Increase in patronage due to travel restrictions.</p>



Directorate:	Community Engagement
Program:	Indigenous Sport & Recreation Program (Australian Government – National Indigenous Australians Agency)
Sub-Program:	Indigenous Sport & Recreation Program Regional, Wurrumiyanga, Pirlangimpi and Milikapiti
Goals:	<p>Goal 1: Provide effective Council services to Tiwi communities and other stakeholders</p> <p>Goal 2: Develop and retain employees and emphasise the recruitment of local people</p> <p>Goal 3: Manage finance, assets, infrastructure in a responsible, accountable and transparent manner</p> <p>Goal 5: Improve Council operations</p> <p>Goal 6: Communicate in an open, honest and culturally appropriate way</p> <p>Goal 8: Facilitate the development of socio-economically responsible</p>
Objectives	<p>Objective 1.5: Provide essential community services and infrastructure.</p> <p>Objective 1.6: Ensure service delivery meets community expectations</p> <p>Objective 1.8: Promote healthy communities and healthy living</p> <p>Objective 2.5: Promote professional development through training and mentoring opportunities for employees</p> <p>Objective 3.4: Regular reporting to Council, Local Authorities and Northern Territory Government</p> <p>Objective 5.4: Manage our budgets to work more efficiently and reduce overheads</p> <p>Objective 6.3: Engage with community elders and skin groups including two way conversations at Local Authority meetings</p> <p>Objective 6.5: Conduct and participate in regular stakeholder meetings</p> <p>Objective 8.3: Assist in major events which draw tourists to the Islands</p>
Activities:	Deliver regular sporting and recreational activities across Tiwi Islands
Service Levels (including any Mandatory Service Levels):	A) Operational 8:00 am to 6:00 pm Monday to Saturday
Assessment of performance:	A) Achieved
Program highlights:	Program highlights include swimming pool remaining operational throughout the year, easily the most popular S&R activity provided. Staff qualified in Lifeguard and Bronze Medallion. Program severely impacted by COVID-19, creative strategies implemented to continue to provide activities for children to do at home during the COVID restrictive periods. COVID-19 Plans approved and adhered to.



Directorate:	Community Engagement
Program:	Administration service
Sub-Program:	Administration service Wurrumiyanga, Pirlangimpi and Milikapiti
Goals:	Goal 1: Provide effective Council services to Tiwi communities and other stakeholders Goal 2: Develop and retain employees and emphasis the recruitment of local people Goal 6: Communicate in an open, honest and culturally appropriate way Goal 7: Achieve best practice in compliance and governance
Objectives	Objective 1.5: Provide essential community services and infrastructure. Objective 1.6: Ensure service delivery meets community expectations Objective 2.2: Encourage best practice management of staff Objective 2.4: Provide a safe and respectful workplace for all employees Objective 6.1: Contribute regularly to community noticeboards and social media Objective 7.5: Ensure business units comply with relevant internal and/or external procedures, policies and guidelines
Activities:	Provide office and customer services in Darwin and three communities on the Islands
Service Levels (including any Mandatory Service Levels):	A) Open 8:00 am 4:36 pm Monday to Friday
Assessment of performance:	A) Achieved
Program highlights:	TIRC offices across all three communities have been open and providing assistance to the community throughout the year. The office administration teams support Local Authority members, Elected Members of Council and Community Stakeholders both internal and external. COVID-19 Plans approved and measures followed



Directorate:	Community Engagement
Program:	ICT Solutions
Sub-Program:	ICT Solutions Corporate
Goals:	<p>Goal 3: Manage finances, assets and infrastructure in a responsible, accountable and transparent manner</p> <p>Goal 4: Manage resources in an environmentally sustainable manner, respecting country and culture</p> <p>Goal 5: Improve Council operations</p> <p>Goal 6: Communicate in an open, honest and culturally appropriate way</p> <p>Goal 7: Achieve best practice in compliance and governance</p>
Objectives::	<p>Objective 3.1: Manage and improve council infrastructure</p> <p>Objective 3.4: Regular reporting to Council, Local Authorities and Northern Territory Government</p> <p>Objective 4.3: Promote best practice disposal of e-waste and recycling</p> <p>Objective 5.2: Decentralise Council operations across our three communities</p> <p>Objective 5.4: Manage our budgets to work more efficiently and reduce overheads</p> <p>Objective 6.2: Regularly update the council website</p> <p>Objective 6.3: Engage with community elders and skin groups including two way conversations at Local Authority meetings</p> <p>Objective 7.2: Ensure compliance with the Northern Territory Information Act</p> <p>Objective 7.4: Ensure compliance with electronic document records management</p> <p>Objective 7.5: Ensure business units comply with relevant internal and/or external procedures, policies and guidelines</p>
Activities:	<p>General Information Communication Technology (ICT) technical support, level 1 and 2</p> <p>Liaise with service providers such as Telstra, CouncilBIZ, Magiq Docs etc</p> <p>Advise Council on ICT issues as required</p> <p>Manage all Council ICT assets</p>
Service Levels :	<p>A) Reduce overall Communications costs without reducing services</p> <p>B) Maintain, upgrade and manage the replacement of all Council ICT equipment</p> <p>C) Improve Council communications</p> <p>D) Provide communications 365 days a year</p> <p>E) Ensure monthly reconciliation of Council ICT equipment</p> <p>F) Regularly review ICT expenses against budget projections</p> <p>G) Reconcile monthly ICT items on the portable and attractive register.</p>
Assessment of performance:	<p>A) Partially achieved</p> <p>B) Achieved</p> <p>C) Partially achieved</p> <p>D) Partially achieved</p> <p>E) Achieved</p>



	F) Achieved G) Achieved
Program highlights:	<p>TIRC ICT systems and communication are critical to operations. This year has been challenging with a number of ICT issues that were beyond the control of TIRC. Outages caused by storm damage resulted in major down time and impacted negatively on our routine operations.</p> <p>Staff movements have created new opportunities for Tiwi staff to develop in the ICT space. Future opportunities will exist as ICT and Infrastructure work closer together to derive greater value for council from its ICT spend.</p>



Finance service delivery plans

Directorate:	Finance
Program:	Financial management
Sub-Program:	Financial management service
Goals:	<p>Goal 3: Manage finances, assets and infrastructure in a responsible, accountable and transparent manner</p> <p>Goal 5: Improve Council operations</p> <p>Goal 7: Achieve best practice in compliance and governance</p>
Objectives :	<p>Objective 3.3: Ensure responsible management of all council finances</p> <p>Objective 3.4: Regular reporting to Council, Local Authorities and Northern Territory Government</p> <p>Objective 3.5: Meet regulatory requirements to respond to audits in a timely manner</p> <p>Objective 5.4: Manage our budgets to work more efficiently and reduce overheads</p> <p>Objective 7.1: Ensure compliance with the <i>Local Government Act</i> and its regulations</p> <p>Objective 7.5: Ensure business units comply with relevant internal and/or external procedures, policies and guidelines</p>
Activities:	Running of the Finance activities for the Council including accounting, rates, grant acquittals, accounts payable and accounts receivable. 5.8 FTE's.
Service Levels :	<p>A) Timely completion of monthly financial reports for presentation to the Council members</p> <p>B) Completion of annual financial statements and returns in accordance with accounting standards and Local Government regulations</p> <p>C) Co-ordination of the annual financial audit</p> <p>D) Collection of accounts receivable within trading terms and payment of accounts payable within trading terms</p>
Assessment of performance:	<p>A) Achieved</p> <p>B) Achieved</p> <p>C) Achieved</p> <p>D) Achieved</p>
Program highlights:	Achievement of all grant funding reporting and other compliance deadlines.



Organisational Development service delivery plans

Directorate:	CEO
Program:	Work Health Safety
Sub-Program:	Work Health Safety
Goals:	Goal 2: Develop and retain employees and emphasise the recruitment of local people Goal 7: Achieve best practice in compliance and governance
Objectives:	Objective 2.1: Develop and implement work health safety and our risk management capacity Objective 2.2: Encourage best practice management of staff Objective 2.4: Provide a safe and respectful workplace for all employees Objective 7.5: Ensure business units comply with relevant internal and/or external procedures, policies and guidelines
Activities:	Work health safety and attendant records
Service Levels :	A) Ten Work Health Safety Committee meetings per year B) Implementation of the Risk Management Policy, Risk Management Framework and ongoing development of the Risk Register
Assessment of performance:	A) Not achieved B) Partially achieved
Program highlights:	Under the guidance of a new Audit and Risk Management Committee Chair, we have a renewed focus on our risk management practices and procedures. Work is currently underway on completing an update Risk Register



Directorate:	CEO
Program:	Organisational Development HR / Culture
Sub-Program:	Organisational Development HR / Culture
Goals:	Goal 2: Develop and retain employees and emphasise the recruitment of local people Goal 7: Achieve best practice in compliance and governance
Objectives:	Objective 2.1 Develop and implement work health safety and our risk management capacity Objective 2.2 Encourage best practice management of staff Objective 2.3 Pay all staff according to appropriate LGIA awards and conditions Objective 2.4 Provide a safe and respectful workplace for all employees Objective 2.5 Promote professional development through training and mentoring opportunities for employees Objective 2.6 Meet standard recruitment practices in a timely manner Objective 7.1 Ensure compliance with the <i>Local Government Act</i> and it's regulations Objective 7.4 Ensure compliance with electronic document records management Objective 7.5 Ensure business units comply with relevant internal and/or external procedures, policies and guidelines
Activities:	Human resources support including award & conditions of employment, recruitment, training, payroll, attendance & records management for services delivered.
Service Levels :	A) Point in time update of the organisation structure as changes occur during the year B) Monthly report on new staff, terminations, and recruitment status for vacancies, and demographics by gender, age and Tiwi Staff 100% of timesheets submitted by deadline are processed.
Assessment of performance:	A) Partially achieved B) Achieved
Program highlights:	Significant work has been completed in our records and document management area, along with a high level of organisational change following the recruitment of a number of new staff and roles this year.



Records Management

Objective

Record Management is integral to efficient function of Council operations and is the discipline and organisational function of managing records to meet operational business needs, legal accountability requirements and community expectations.

Goals

Work with all staff to maintain adherence to the Records Management policy, relevant legislation and the requirements of the MagiQ Document's records management system.

Key Performance Indicator	Measure of Success	Achievements
Maintain Records Management Policy/Procedures.	Council staff fully aware of records management procedures.	On-going communication to council staff via meetings, emails and step by step procedural handouts.
Managing MAGIQ Documents.	Records training schedule developed for all council staff	On-going training provided as required.
Ensure that all council documents are document controlled.	Begun process of standardizing document identification, beginning with 'procedures'	This process is well underway, and should be completed in the coming year. We have in excess of 260,000 documents in the system.







TIWI ISLANDS REGIONAL COUNCIL
ANNUAL FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2020

TIWI ISLANDS REGIONAL COUNCIL

General Purpose Reports and Associated Schedules for the year ended 30 June 2020 TABLE OF CONTENTS

	Page No.
Auditors' Reports	i - ii
Chief Executive Officer's Certificate	iii
General Purpose Financial Reports	
• Statement of Comprehensive Income	1
• Statement of Financial Position	2
• Statement of Changes in Equity	3
• Statement of Cash Flows	4
Notes to the Financial Statements	
Note 1 Summary of Accounting Policies	5
Note 2a Functions	13
Note 2b Component Functions	16
Note 3 Operating Revenue	17
Note 4 Operating Expenses	21
Note 5 Cash and Investments	22
Note 6 Current Assets - Receivables	23
Note 7 Other Assets	24
Note 8 Property Plant and Equipment	24
Note 9 Trade and Other Payables, Provisions and Borrowings	26
Note 10 Statement of Cash Flows	27
Note 11 Commitments for Expenditure	27
Note 12 Grants & Contributions with Conditions	27
Note 13 Lease Liabilities	30
Note 14 Financial Risk Management	30
Note 15 Fair Value Measurement	33
Note 16 Reserves	34
Note 17 Related Party Transactions	35
Note 18 Contingent Assets and Contingent Liabilities	37
Note 19 Auditor's Remuneration	37
Note 20 Changes in Accounting Policies due to Adoption of New Accounting Standards	37
Note 21 Impact of COVID-19	38
Note 22 Events after reporting date	38

Independent audit report to the Chief Executive Officer of Tiwi Islands Regional Council

Opinion

We have audited the accompanying general purpose financial report of Tiwi Islands Regional Council ("the Council"), which comprises the statement of financial position as at 30 June 2020, statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, a summary of significant accounting policies, other explanatory notes and the Chief Executive Officer's Statement.

In our opinion, the financial report of Tiwi Islands Regional Council is in accordance with the *Northern Territory Local Government Act*, including:

- (a) giving a true and fair view of the financial position of Tiwi Islands Regional Council as at 30 June 2020 and of the Council's performance for the year ended on that date; and
- (b) complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and the *Local Government (Accounting) Regulations*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Council in accordance with the ethical requirements of the *Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants* (the 'Code') that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of matter – COVID-19 Pandemic Impact

We draw attention to Note 21 to the financial report, which describes the impact of the COVID-19 pandemic on the Council. Our opinion is not modified in respect of this matter.

The Responsibility of the Chief Executive Officer and Those Charged with Governance for the Financial Report

The Chief Executive Officer ("CEO") of the Council is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Northern Territory Local Government Act* and for such internal control as the CEO determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Council or to cease operations, or have no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Report

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

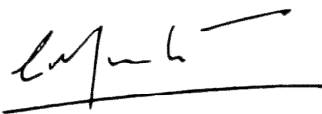
As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the CEO.
- Conclude on the appropriateness of the CEO's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Chief Executive Officer and those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Merit Partners

Merit Partners



MunLi Chee
Director


DARWIN

10 November 2020

CHIEF EXECUTIVE OFFICER'S STATEMENT

I, Valerie Rowland, the Chief Executive Officer of the Tiwi Islands Regional Council, certify that the Annual Financial Statements:

- a) Have been, to the best of my knowledge, information and belief, properly drawn up in accordance with all applicable Australian Accounting Standards, the Local Government Act and the Local Government (Accounting) Regulations (with the exception of those matters described in the modified audit report) so as to present fairly the financial position of the Council for the year ended 30 June 2020 and its results for the year then ended; and
- b) Are in accordance with the accounting and other records of the Council

Signed by:  Date: 10 / 11 / 2020

Valerie Rowland
Chief Executive Officer



TIWI ISLANDS REGIONAL COUNCIL

Statement of Comprehensive Income for the year ended 30 June 2020

	Notes	2020 \$	2019 \$
REVENUE			
Grants and contributions provided for operating purposes	3e	10,134,870	9,394,760
Other Operating Revenue	3d	2,163,402	1,796,647
User Charges and Fees	3b	1,003,733	1,103,091
Rates and Annual Charges	3a	2,494,277	2,223,973
Interest Revenue	3c	30,376	45,393
Contributions and Donations	3f	27	2,870
Net Profit from Disposal of assets	3g	16,615	398
TOTAL REVENUE		15,843,300	14,567,132
EXPENSES			
Employee Costs	4a	7,795,942	7,267,271
Materials and Contracts	4e	4,040,107	4,364,692
Interest Charges	4b	122,905	780
Other Operating Expenses	4d	745,116	664,374
TOTAL EXPENSES		12,704,070	12,297,116
SURPLUS/(DEFICIT) BEFORE DEPRECIATION AND CAPITAL GRANTS		3,139,230	2,270,016
Grants & Contributions provided for: Acquisition of assets (Capital Grants Revenue)	3e	-	220,246
OPERATIONAL SURPLUS/(DEFICIT) BEFORE DEPRECIATION AND ASSET CLASSIFICATION		3,139,230	2,490,262
Depreciation	4c	2,234,900	2,031,907
SURPLUS BEFORE INCOME TAX EXPENSE		904,330	458,355
Income Tax Expense		-	-
TOTAL COMPREHENSIVE SURPLUS/(DEFICIT) FOR THE YEAR		904,330	458,355

The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

TIWI ISLANDS REGIONAL COUNCIL

Statement of Financial Position as at 30 June 2020

	Notes	2020	2019
CURRENT ASSETS		\$	\$
Current Operating Accounts & Cash on Hand	5, 10a	5,121,710	9,931,834
Trade and Other Receivables	6	228,707	471,192
Other Assets	7	50,953	59,050
TOTAL CURRENT ASSETS		5,401,370	10,462,076
NON CURRENT ASSETS			
Buildings Prescribed	8a&b	16,514,049	17,800,382
Infrastructure Prescribed	8a&b	2,497,496	2,634,818
Plant	8a&b	921,447	554,866
Right of Use Assets	8a&b	3,279,524	-
Equipment	8a&b	517,421	682,380
Motor Vehicles	8a&b	635,377	498,213
Work in Progress	8a&b	108,708	355,367
TOTAL NON CURRENT ASSETS		24,474,022	22,526,026
TOTAL ASSETS		29,875,392	32,988,102
CURRENT LIABILITIES			
Trade and Other Payables	9a	1,011,540	786,521
Current Provisions	9d	799,155	779,013
Other Current Liabilities	9b	150,904	797,519
Unearned Grant Liability	9c	2,148,902	6,911,690
Current Lease Liabilities	13	186,376	-
TOTAL CURRENT LIABILITIES		4,296,877	9,274,743
NON CURRENT LIABILITIES			
Non- Current Lease Liabilities	13	3,145,102	-
Non-Current Provisions	9e	211,679	210,271
Non-Current Borrowings	9f	650,001	660,001
TOTAL NON CURRENT LIABILITIES		4,006,782	870,272
TOTAL LIABILITIES		8,303,659	10,145,015
NET ASSETS		21,571,733	22,843,087
EQUITY			
Accumulated Funds		8,173,082	7,931,930
Revaluation Reserve		13,253,309	14,765,815
Other Reserves		145,342	145,342
TOTAL EQUITY		21,571,733	22,843,087

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

TIWI ISLANDS REGIONAL COUNCIL

Statement of Changes in Equity for the year ended 30 June 2020

	Note	Retained Earnings	Asset Revaluation Reserve	Other Reserves	Total Equity
			\$	\$	\$
Balance at 1 July 2018		5,949,299	16,290,091	145,342	22,384,732
Surplus for the year		458,355	-	-	458,355
Transfer between equity		1,524,276	(1,524,276)	-	-
Balance at 30 June 2019		7,931,930	14,765,815	145,342	22,843,087
Balance at the end of previous reporting period		7,931,930	14,765,815	145,342	22,843,087
Adjustments (due to compliance with revised Accounting Standards)	20	(2,175,684)	-	-	(2,175,684)
Restated Opening Balance		5,756,246	14,765,815	145,342	20,667,403
Surplus for the year		904,330	-	-	904,330
Transfer between equity		1,512,506	(1,512,506)	-	-
Balance at 30 June 2020		8,173,082	13,253,309	145,342	21,571,733

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

TIWI ISLANDS REGIONAL COUNCIL

Statement of Cash Flows for the year ended 30 June 2020

	Notes	2020	2019
Cash Flows from Operating Activities		\$	\$
<i>Receipts</i>			
Receipts from rates & annual charges		2,519,083	2,483,230
Receipts from user charges & fees		1,130,065	1,103,091
Interest received		30,376	45,393
Grants & contributions		8,196,398	9,617,875
NT Gov Roads Funding		(5,000,000)	5,000,000
Other operating receipts		2,273,385	1,720,626
		<u>9,149,307</u>	<u>19,970,216</u>
<i>Payments</i>			
Payments to employees		7,753,080	7,476,813
Payments for materials & contracts		3,846,912	4,064,489
Payment of Interest		122,905	-
Other operating payments		1,391,731	529,172
		<u>13,114,628</u>	<u>12,075,136</u>
Net Cash Flows generated from/(used in) Operating Activities	10b	<u>(3,965,321)</u>	<u>7,895,080</u>
Cash Flows from Investing Activities			
<i>Receipts</i>			
Proceeds from sale of assets		40,000	24,045
		<u>40,000</u>	<u>24,045</u>
<i>Payments</i>			
Loss from Sale of assets		-	-
Purchase of assets		694,735	854,201
		<u>694,735</u>	<u>854,201</u>
Net Cash Flows used in Investing Activities		<u>(654,735)</u>	<u>(830,156)</u>
Cash Flows from Financing Activities			
<i>Payments</i>			
Lease Payments		180,068	-
Repayment of Borrowings		10,000	6,666
		<u>190,068</u>	<u>6,666</u>
Net Cash Flows used in Financing Activities		<u>(190,068)</u>	<u>(6,666)</u>
NET INCREASE/(DECREASE) IN CASH HELD		(4,810,124)	7,058,258
Cash at Beginning of Reporting Period		9,931,834	2,873,576
Cash at End of Reporting Period	10a	<u>5,121,710</u>	<u>9,931,834</u>

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

TIWI ISLANDS REGIONAL COUNCIL

Notes to and forming part of the Financial Statements for the year ended 30 June 2020

1. Summary of Accounting Policies

General Information

This note sets out the principal accounting policies adopted in the preparation of the financial statements by Tiwi Islands Regional Council (the "Council").

The Local Government Reporting Entity Tiwi Islands Regional Council is established under the *Northern Territory Local Government Act* and has its principal place of business at Puti Drive, Wurrumiyanga Community, Bathurst Island.

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

Economic Dependency and Going Concern

The financial report has been prepared on the going concern basis, which assumes that the Council will be able to realise its assets and discharge its liabilities in the normal course of business.

The Council is dependent on Government funding for the majority of its revenue used to operate the business. The future operations of the Council depend upon the continued funding from the Government, the outcome and the successful implementation of the above reforms.

At the date of this report, the Council members have no reason to believe the Government will not continue to support the Council and are of the opinion that the Council will be able to continue as a going concern for the ensuing 12 months from the date of this report.

TIWI ISLANDS REGIONAL COUNCIL

Notes to and forming part of the Financial Statements for the year ended 30 June 2020

1. Summary of Accounting Policies (Cont.)

Statement of Compliance

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards, Australian Accounting Interpretations, the requirements of the *Local Government Act*, the *Local Government (Accounting) Regulations* and other authoritative pronouncements of the Australian Accounting Standards Board (AASB). The Council is a not-for-profit entity for financial reporting purposes.

Adoption of new and revised accounting standards

In the current year, the Council adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that are relevant to its operations and effective for the current reporting period. The adoption of the new and revised Standards and Interpretations has not resulted in any material changes to the Council's accounting policies.

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

Adoption of AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Notfor- Profit Entities

The Council applied AASB 15 and AASB 1058, for the first time from 1 July 2019. AASB 1058 clarifies and simplifies the income recognition requirements that apply to not-for-profit (NFP) entities, in conjunction with AASB 15. These Standards supersede the NFP income recognition requirements previously in AASB 1004 *Contributions* (with the exception of certain matters relating to public sector NFP entities) as well as current revenue recognition guidance including AASB 118 *Revenue*, AASB 111 *Construction Contracts* and the related Interpretations. The timing of income recognition depends on whether such a transaction gives rise to a liability or other performance obligation (a promise to transfer a good or service). Details of the accounting policy adopted for these standards can be found in Note 1 Significant Accounting Policies. The Council has elected to adopt the modified retrospective method on transition to the new standards with an initial application date of 1 July 2019. The cumulative effect of initially applying AASB 15 and AASB 1058 is recognised at the date of initial application as an adjustment to the opening balance of Accumulated Surplus. Therefore, the comparative information was not restated and continues to be reported under AASB 111, AASB 118, AASB 1004 and related Interpretations.

The Council has determined the impact of the new standards will mainly impact the timing of revenue recognition in relation to special purpose grants. These grants are provided to the Council to construct or acquire an asset to be controlled by the Council. They are accounted for under AASB 1058 and as such, amounts received in relation to these grants are recorded as a liability "Amounts in Advance" and recorded in revenue as the asset is constructed. The impact of adopting the new standards as at 1 July 2019 Nil, as the Council has elected not to recognise contract liabilities for grants recognised as income in prior years.

Set out below are the amounts by which each financial statement line item is affected as at and for the year ended 30 June 2020 as a result of the adoption of AASB 15 and AASB 1058.

The first column shows amounts prepared under AASB 15 and AASB 1058 and the second column shows what the amounts would have been had AASB 15 and AASB 1058 not been adopted:

	Amount prepared under	
	AASB15/1058	Previous AASB
	\$	\$
Grants, subsidies and Contributions	10,134,870	8,405,282

TIWI ISLANDS REGIONAL COUNCIL

Notes to and forming part of the Financial Statements for the year ended 30 June 2020

1. Summary of Accounting Policies (Cont.)

Adoption of AASB 16 Leases (AASB 16)

The Council applied AASB 16 *Leases*, for the first time from 1 July 2019. This standard requires that the right of use conveyed by leasing contracts (except leases with a maximum term of 12 months and leases for low-value assets) be recognised as a form of Infrastructure, Property, Plant and Equipment, and that the lease liability be disclosed as a liability. At 01 July 2019, Council recognised Right of Use Assets worth \$3,511,546.

AASB 16 supersedes AASB 117 *Leases*, Interpretation 4 Determining whether an Arrangement contains a Lease and other related Interpretations. The standard sets out the principles for the recognition, measurement, presentation and disclosure of leases and requires lessees to recognise most leases on the balance sheet under a single on-balance sheet model. The Council has lease contracts for office accommodation. Before the adoption of AASB 16, the Council classified each of its leases (as lessee) at the inception date as either a finance lease or an operating lease.

The Council adopted AASB 16 using the modified retrospective method of adoption. Under this method, the standard has been applied retrospectively with the cumulative effect of initially applying the standard recognised as an adjustment to the opening balance of Accumulated Surplus as at 1 July 2019 and comparatives have not been restated.

The Council recognised right-of-use assets and lease liabilities for those leases previously classified as operating leases, except for short-term leases with lease terms that end within 12 months of the date of initial application and leases of low-value assets. The right-of-use assets for all leases were recognised based on the amount equal to the lease liabilities. No adjustments were needed for any previously recognised prepaid or accrued lease expenses. Lease liabilities were recognised based on the present value of the remaining lease payments, discounted using the incremental borrowing rate at the date of initial application.

Future Australian Accounting Standard Requirements

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

Significant Accounting Policies

Accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported. Material accounting policies adopted in the preparation of financial statements are presented below and have been consistently applied unless otherwise stated.

The following significant accounting policies have been adopted in the preparation and presentation of the financial report:

Basis of Preparation

The financial statements have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. All amounts are presented in Australian dollars, unless otherwise noted.

Critical Accounting Judgements and Key Sources of Estimation Uncertainty

In the application of the accounting policies, management are required to make judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements. Actual results may differ from these estimates.

TIWI ISLANDS REGIONAL COUNCIL

Notes to and forming part of the Financial Statements for the year ended 30 June 2020

1. Summary of Accounting Policies (Cont.)

Revenue Recognition

Revenue is measured at the fair value of consideration received or receivable. Revenue is measured on major income categories as follows:

(i) Rates and Levies

Rates are recognised at the commencement of the reporting period. Rates over paid at the end of the reporting period are classified as a current liability.

(ii) User Charges, Fees and Annual Charges

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

(iii) Grants, donations and other contributions

Revenue from grants, donations and other contributions have been recognised when any associated performance obligation to provide goods or services is satisfied, and not immediately upon receipt as currently occurs.

Grants that have an enforceable agreement but no specific performance obligations but have restrictions on the timing of expenditure will also continue to be recognised on receipt as time restriction on the use of funds is not sufficiently specific to create a performance obligation.

Grants that are not enforceable and/or not sufficiently specific will not enforceable and/or not sufficiently specific will not qualify for deferral, and continue to be recognised as revenue as soon as they are controlled.

Grants that require the Council to perform services or provides facilities, or to meet eligibility criteria are recognised as income only to the extent that the services required have been performed or the eligibility criteria have been satisfied. When monies received have been paid in advance of performance or eligibility, a liability is recognised.

(iv) Disposal of property, plant and equipment

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

(v) Interest revenue

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

(vi) Commercial and contract revenue

The Council undertakes activities of a commercial, or quasi commercial nature such as maintenance contracts, building construction, and operation of cash businesses. Commercial income is recognised as it accrues, when it is probable that the future economic benefits will flow to the Council and it can be measured reliably.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less which are convertible to a known amount of cash and subject to an insignificant risk of change in value.

TIWI ISLANDS REGIONAL COUNCIL

Notes to and forming part of the Financial Statements for the year ended 30 June 2020

1. Summary of Accounting Policies (Cont.)

Financial Assets

(i) Initial recognition and measurement

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

Financial assets (except for trade receivables) are initially measured at fair value plus directly attributable transaction costs, except where the instrument is classified "at fair value through profit or loss", in which case transaction costs are expensed to profit or loss immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Trade receivables are initially measured at the transaction price if the trade receivables do not contain a significant financing component.

(ii) Subsequent measurement

Financial assets are subsequently measured at:

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

Financial liabilities are subsequently measured at:

- amortised costs; or
- fair value through Statement of Comprehensive Income.

The Council does not have any financial assets and liabilities fair value through other comprehensive income.

Trade receivables are subsequently measured at amortised cost using the effective interest rate method, net of any provision for expected credit losses. Whereas, trade payables are subsequently measured at amortised costs using the effective interest rate method.

(iii) Derecognition

Financial assets are derecognised when the contractual rights to receipt of cash flows expires or the asset is transferred to another party whereby the Council no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised when the related obligations are discharged, cancelled or have expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in Statement of Comprehensive Income.

TIWI ISLANDS REGIONAL COUNCIL

Notes to and forming part of the Financial Statements for the year ended 30 June 2020

1. Summary of Accounting Policies (Cont.)

(iv) Impairment

The Council recognises an allowance for expected credit losses (ECLs) for trade and other receivables. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Council expects to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

ECLs are recognised in two stages. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12-months (a 12-month ECL). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is required for credit losses expected over the remaining life of the exposure, irrespective of the timing of the default (a lifetime ECL).

For trade and other receivables, the Council applies a simplified approach in calculating ECLs. Therefore, the Council does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. The Council has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

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

Inventory

Inventory is stated at the lower of cost and net realisable value.

Plant and Equipment

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

Land

The Aboriginal Land Rights Act establishes native title over land in the Tiwi Islands. In the absence of clear title no land assets are recognised in the Council's Statement of Financial Position.

Land under Roads

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

TIWI ISLANDS REGIONAL COUNCIL

Notes to and forming part of the Financial Statements for the year ended 30 June 2020

1. Summary of Accounting Policies (Cont.)

Property, Buildings and Infrastructure

In 2006 the *Land Rights Act* was amended to enable township leasing. Leasing arrangements currently exist for Wurrumiyanga, Milikapiti and Wurankuwu. It is envisaged Pirlangimpi community will adopt township leasing in due course. It is proposed that in future periods the Council will lease its major operating buildings from the Office of Township Leasing. Buildings and infrastructure assets are recognised in the financial statements as prescribed assets. This is due to the status Tiwi Islands Regional Council has under 'Right of Occupation' from section 6.2 of the Head Lease agreement and the fact that under general property law it is the Executive Director of Township leasing who has the leasehold ownership interest in the land.

Building and Infrastructure assets were recognised in the financial statements as prescribed assets at their 30 June 2018 re-valued amounts. Revised valuations were provided in the fixed asset register where net values are recognised at 30 June 2018. Building and Infrastructure assets commenced depreciating, at their re-valued amounts, on 1 July 2018.

Revaluation increments arising from recognising assets at valuation are offset against one another within the class of assets. Net revaluation increments in the carrying amounts of these assets are recognised directly in accumulated equity under the heading of prescribed asset reserve to the extent that the increment reverses a decrement that was previously recognised as an expense in the net profit or loss in respect of the same class of assets. No amounts were recognised in the accounts arising from previous revaluations so all increments are recognised in the revaluation reserve.

The Fair Value measurement of the Council's Prescribed Buildings and Infrastructure as at 30 June 2018 was performed by Jones Lang Lasalle (JLL), who are independent valuers not related to the Council. JLL are members of the Australian Valuers Institute, and have the appropriate qualifications and recent experience in the fair value measurement of the properties in eleven locations.

Depreciation

All property, plant and equipment, with the exception of land, is systematically depreciated over its useful life in a manner which reflects the consumption of the service potential embodied in those assets from the time that the item of property plant and equipment is available for use.

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

The estimated useful lives used for each class of depreciable assets are:

Buildings/ Other Structures	10 - 25 Years
Plant and Equipment	1 - 25 Years
Motor Vehicles	3 - 5 Years

Valuation

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

TIWI ISLANDS REGIONAL COUNCIL

Notes to and forming part of the Financial Statements for the year ended 30 June 2020

1. Summary of Accounting Policies (Cont.)

Right-of-Use-Assets

The Council recognises right-of-use assets at the commencement date of the lease. Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, lease payments made at or before the commencement date less any lease incentives received and the estimate of costs to be incurred to restore the leased asset. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term.

The right-of-use assets are also subject to impairment. Refer to the accounting policies below - Impairment of Assets.

Short-term leases and leases of low value assets

The Council applies the short-term lease recognition exemption to its short-term leases of machinery and equipment (i.e., those leases that have a lease term of 12 months or less from the commencement date). It also applies the low-value assets recognition exemption to leases of office equipment that are considered to be low value. Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

Impairment of Assets

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

Financial Liabilities

(i) Payables

These amounts represent liabilities for goods and services provided to the Council prior to the end of the financial year which remain unpaid. The amounts are unsecured and usually paid within thirty days of recognition.

(ii) Other Financial Liabilities

Other financial liabilities are initially measured at fair value, net of transaction costs. Other financial liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective yield basis.

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts the estimated future cash payments through the expected life of the financial liability, or, where appropriate, a shorter period, to the net carrying amount on initial recognition.

(iii) Employee benefits

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

Employee benefits expected to be settled within 12 months:

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

Employee benefits not expected to be settled within 12 months:

Provisions made in respect of employee benefits which are not expected to be settled within 12 months are measured at the present value of the estimated future cash flows to be made by the Council in respect of services provided by the employees up to reporting date.

TIWI ISLANDS REGIONAL COUNCIL

Notes to and forming part of the Financial Statements for the year ended 30 June 2020

1. Summary of Accounting Policies (Cont.)

(iv) Superannuation

The Council pays fixed contributions into independent entities in relation to the nominated accounts by individual employees. The Council has no legal or constructive obligations to pay contributions in addition to its fixed contributions, which are recognised as an expense in the period that relevant employee services are received.

Budget Information

Note 2(a) provides budget information of revenues and expenditure of each of the major activities of the Council.

Taxation

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

Provisions

Provisions are recognised when the Council has a present obligation (legal or constructive) as a result of a past event, it is probable that the Council will be required to settle the obligation, and reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.

Goods and Services Tax (GST)

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

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

Or

ii) for receivables and payables which are recognised inclusive of GST, the net amount recoverable from, or payable to, the taxation authority is included as part of receivables or payables. Cash flows are included in the Statement of Cash Flows on a gross basis. The GST component of cash flows arising from investing and financing activities, which is recoverable from or payable to the taxation authority, is classified as operating cash flows.

Rounding

Unless otherwise stated, amounts in the financial reports have been rounded to the nearest dollar and are presented in full dollars. All amounts are expressed in Australian dollars.

Comparatives

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

2a. Functions

As required by Section 15 (d) of the *Local Government (Accounting) Regulations*, the income derived from each function, the expenditure that can be reliably attributed to each function and the comparison between the budgeted and actual result for the financial year for each Council function are as follows:

TIWI ISLANDS REGIONAL COUNCIL

**Notes to and forming part of the Financial Statements
for the year ended 30 June 2020**

2a Functions (Cont.)										
	01 General Public Services		02 Public Order & Safety		03 Economic Affairs		04 Environmental Protection		05 Housing	
	2020 Budget	2020 Actual	2020 Budget	2020 Actual	2020 Budget	2020 Actual	2020 Budget	2020 Actual	2020 Budget	2020 Actual
OPERATING REVENUES										
Income Rates General	1,776,416	1,939,726	-	-	-	-	-	-	-	-
Income Rates Waste	-	64	-	-	-	-	552,234	554,487	-	-
Income Council Fees and Charges	169,700	213,584	-	-	807,774	588,258	18,200	3,127	278,260	196,135
Income Operating Grants Subsidies	2,160,000	2,407,251	1,225,000	1,947,243	2,602,768	3,429,409	-	35,556	195,000	399,040
Income Investments	36,000	30,203	-	85	-	5	-	-	-	-
Income Contributions Donations	-	-	-	-	-	27	-	-	-	-
Income Reimbursements	1,000	898,600	-	-	-	-	-	-	-	-
Income Agency & Commercial Serv	653,349	653,326	-	-	379,650	323,685	-	4,749	179,610	113,559
Inc Sale of Assets	-	25,547	-	-	-	-	-	-	-	-
Other Operating Revenue	500	48,570	-	-	-	-	-	-	-	-
TOTAL REVENUES	4,796,965	6,216,872	1,225,000	1,947,328	3,790,192	4,341,384	570,434	597,918	652,870	708,735
OPERATING EXPENSES										
Employee Expenses	5,245,786	4,262,900	788,043	731,235	591,472	539,961	-	-	622,837	638,823
Contract and Material Expenses	1,361,225	1,293,086	81,172	379,913	301,100	256,234	6,000	46,926	328,479	431,460
Utility expenses	90,838	87,828	21,400	20,371	31,720	50,182	-	-	52,950	87,354
Fuel Expenses	412,600	404,122	1,000	636	6,500	-	-	47	60,000	27,002
Finance Expenses	6,280	127,133	-	33	-	2	-	-	-	-
Communication Expenses	338,720	343,165	2,450	1,872	15,850	27,314	1,900	4,516	22,435	25,219
Depreciation	2,048,741	2,002,877	-	-	-	-	-	-	-	-
Asset Expense	500	-	-	-	-	-	-	-	-	-
Training	37,600	19,628	1,500	18,073	-	1,105	-	50	-	327
Travel and Accommodation	145,483	72,495	18,725	9,915	6,650	4,597	2,600	5,334	600	-
Councillor/ Local Authority exp	460,522	322,534	-	-	-	-	-	-	-	-
Miscellaneous Expenses	545,586	1,322,880	5,420	3,372	615,941	36,616	3,009	-	124,932	2,240
TOTAL EXPENSES	(10,693,881)	(10,258,646)	(919,710)	(1,165,421)	(1,569,233)	(916,008)	(13,509)	(56,874)	(1,212,233)	(1,212,425)
NET SURPLUS/(Deficit)	(5,896,916)	(4,093,916)	305,290	781,907	2,220,958	3,425,376	556,925	541,045	(559,363)	(503,690)
Net Carrying Value of Assets	-	10,251,276	-	157,027	-	1,546,984	-	265,356	-	6,956,055

TIWI ISLANDS REGIONAL COUNCIL

**Notes to and forming part of the Financial Statements
for the year ended 30 June 2020**

2a Functions (Cont.)										
	06 Health		07 Recreation, Culture and Religion		08 Education		09 Social Protection		Total	
	2020 Budget	2020 Actual	2020 Budget	2020 Actual	2020 Budget	2020 Actual	2020 Budget	2020 Actual	2020 Budget	2020 Actual
OPERATING REVENUES										
Income Rates General	-	-	-	-	-	-	-	-	1,776,416	1,939,726
Income Rates Waste	-	-	-	-	-	-	-	-	552,234	554,551
Income Council Fees and Charges	-	-	6,400	2,628	15,600	-	-	-	1,295,934	1,003,733
Inc Operating Grants Subsidies	-	8,639	663,202	1,046,370	214,912	238,852	709,515	622,510	7,770,397	10,134,870
Income Investments	-	-	-	63	-	-	-	19	36,000	30,376
Income Contributions Donations	-	-	-	-	-	-	-	-	-	27
Income Reimbursements	-	-	-	-	-	-	-	-	1,000	898,600
Inc Agency & Commercial Serv	-	-	-	20,000	100,000	89,292	-	2,690	1,312,609	1,207,301
Inc Sale of Assets	-	-	-	-	-	-	-	-	-	25,547
Other Operating Revenue	-	-	-	-	-	-	-	-	500	48,570
TOTAL REVENUES	0	8,639	669,602	1,069,061	330,512	328,143	709,515	625,219	12,745,089	15,843,300
OPERATING EXPENSES										
Employee Expenses	-	-	415,894	401,608	121,303	229,278	776,615	249,857	8,561,949	7,053,661
Contract and Material Expenses	-	8,059	57,700	216,400	34,742	13,562	71,120	15,368	2,241,538	2,661,007
Utility expenses	-	-	53,975	138,498	3,100	3,700	35,228	26,389	289,211	414,322
Fuel Expenses	-	-	-	-	-	-	-	-	480,100	431,808
Finance Expenses	-	-	-	20	-	-	-	6	6,280	127,194
Communication Expenses	-	580	4,399	10,680	2,000	935	3,450	5,477	391,204	419,757
Depreciation	-	-	-	-	-	-	-	-	2,048,741	2,002,877
Asset Expense	-	-	-	-	-	-	-	-	500	-
Training	-	-	2,000	327	-	-	-	218	41,100	39,728
Travel and Accommodation	-	-	29,510	6,208	3,600	-	5,100	-	212,268	98,549
Councillor/ Local Authority exp	-	-	-	-	-	-	-	-	460,522	322,534
Miscellaneous Expenses	8,700	-	50,251	-	180	36	251,717	2,390	1,605,736	1,367,534
TOTAL EXPENSES	(8,700)	(8,639)	(613,729)	(773,741)	(164,925)	(247,511)	(1,143,230)	(299,705)	(16,339,149)	(14,938,970)
NET SURPLUS/(Deficit)	(8,700)	0	55,873	295,320	165,587	80,633	(433,715)	325,515	(3,594,060)	904,330
NET Carrying Value of Assets	-	-	-	3,150,736	-	2,096,111	-	50,477	-	24,474,022

TIWI ISLANDS REGIONAL COUNCIL

Notes to and forming part of the Financial Statements for the year ended 30 June 2020

2b. Component Functions

The activities relating to the Regional functions are as follows:

GENERAL PUBLIC SERVICES

Executive and Legislative Functions

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

Financial and Fiscal Affairs

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

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

Administration, support, regulation, research, operation of general public services including insurance and Natural Disaster relief where applicable.

PUBLIC ORDER & SAFETY

Fire protection, local emergency services, control of animals and impounding, control of public places, control of signs, hoarding and advertising, community policing and probationary matters.

ECONOMIC AFFAIRS

General economic, agriculture and forestry, fuel and energy, other labour and employment affairs, transport and other industries, saleyards and tourism.

ENVIRONMENTAL PROTECTION

Waste management, pollution reduction, protection of biodiversity and landscape and protection and remediation of soil, groundwater and surface water.

HOUSING AND COMMUNITY AMENITIES

Housing, housing and community development, water supply and street lighting.

HEALTH

Well baby clinics, dental health services and home nursing services, nursing and convalescent home services, immunisation, infant nutrition and child health, and family planning services.

RECREATION, CULTURE AND RELIGION

Facilities and venues, recreation parks and reserves, cultural and religious services museums and libraries.

EDUCATION

Administration, inspection, support, operation, etc. of education programs and services.

SOCIAL PROTECTION

Outlays on day care services, family day care, occasional care and outside schools hour care, aged services, shelter protection, drug and alcohol treatment programs. Also includes relief from man-made disasters.

TIWI ISLANDS REGIONAL COUNCIL

Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

	2020 \$	2019 \$
3. Operating Revenue		
a RATES AND CHARGES		
<u>Ordinary Rates</u>		
General Rates	1,939,726	1,696,112
Total Ordinary Rates	1,939,726	1,696,112
<u>Annual Charges</u>		
Domestic Waste Charges	554,551	527,861
Total Annual Charges	554,551	527,861
Total Rates & Annual Charges	2,494,277	2,223,973
b USER CHARGES & FEES		
User Charge Fee Income	590,845	713,457
Property Lease Rental Fee Income	358,190	360,237
Equipment Hire Income	18,894	12,350
Other Charges & Fees	35,804	17,047
Total User Charges & Fees	1,003,733	1,103,091
c INTEREST		
Interest on Investments	30,376	45,393
Total Interest Revenue	30,376	45,393
d OTHER OPERATING REVENUE		
Reimbursements	898,600	290,139
Service Fee Income	9,214	293
Sales Income	583,600	587,596
Contract Fees	593,908	866,682
Employment Related Outcome Payments	57,500	-
Other Operating Revenue	20,580	51,937
Total Other Operating Revenues	2,163,402	1,796,647
e GRANTS		
<u>Commonwealth Special Purpose Funding</u>		
Jirnani Day Care Centre	134,726	357,240
Child Services Pirlangimpi	68,202	181,872
Crèche Milikapiti	147,732	298,475
After School Care - Regional	233,259	466,518
Night Patrol Shire	1,053,626	695,388
Child Care Capital Programs	-	56,000
ISRP - Indigenous Sport & Recreation Program Shire	345,000	345,000
NT Jobs Packages (Broadcasting) Shire	89,849	89,849
NAIDOC Week	-	4,880

TIWI ISLANDS REGIONAL COUNCIL

**Notes to and forming part of the Financial Statements
for the year ended 30 June 2020**

	2020 \$	2019 \$
3. Operating Revenue (Cont.)		
Pirlangimpi School Meals Program	12,852	52,456
Milikapiti Oval Upgrade ABA	-	42,517
R2R (TBA)	110,831	87,497
Ranku Generator	60,000	-
Paru Water Supply Upgrade	113,588	-
Total Commonwealth Special Purpose Funding	2,369,665	2,677,692
<u>Operational Funding</u>		
NT FAA Operating Grant	1,500,721	1,369,706
FAA Roads	1,502,054	984,332
General Purpose	606,362	426,765
Total Operational Funding	3,609,137	2,780,803
<u>NT Special Purpose Funding</u>		
Youth Diversion Scheme	109,873	225,338
Jirnani Childcare Equipment	-	86,886
Active Remote Communities Sport & Recreation Shire Library	74,336	84,339
	93,320	94,002
Outstations Essential Services	190,231	360,905
Outstations Converted Jobs Program	84,500	124,332
Matching Funds Salary Income	558,023	571,000
Outstations Housing Maintenance	74,007	3,876
Family as First Teachers DET	226,000	-
Homelands Extra Allowance	-	48,000
Local Authorities Wurrumiyanga	236,720	236,720
Local Authorities Pirlangimpi	57,950	57,950
Local Authorities Milikapiti	65,210	65,210
Foreshore Drain Wurrumiyanga	53,898	150,000
Special Financial Assistance Grant – Tranche 1	-	1,000,000
Building capacity to deliver Animal Management	-	89,445
Tree Lopping Paru	-	38,000
Upgrade Batteries Takapimilyi	-	25,000
Energy Efficiency Grant	-	70,545
NT Gov Roads Funding	-	5,000,000
Special Financial Assistance Grant – Tranche 2	-	1,000,000
Wurrumiyanga Women's Safe House Parenting Workshops	10,000	-
Tree removal Ranku	75,000	-
Milikapiti Oval Upgrade ABA	30,000	-
MESSPG Ranku Power Station Upgrade	36,650	-
Bima Wear Repairs	192,906	-
Scale Funding	533,600	-
Total NT Special Purpose Funding	2,702,224	9,331,548
Current Operating Funding Total	8,681,026	14,790,043

TIWI ISLANDS REGIONAL COUNCIL

Notes to and forming part of the Financial Statements for the year ended 30 June 2020

	2020 \$	2019 \$
3. Operating Revenue (Cont.)		
<u>Prior Year Grants Brought Forward Operating</u>		
Youth Diversion	-	43,192
Outstations Housing Maintenance	-	85,520
Outstations Municipal Services	-	132,394
NT Jobs Package	-	85,133
NT Jobs Packages (Broadcasting) Shire	50,827	-
ISRP – Job Creation Package Shire	-	27,999
Pirlangimpi School Meals	-	59,960
Youth Diversion	113,015	29,825
Night Patrol Shire	399,597	547,098
ISRP – Indigenous Sport & Recreation Program Shire	327,977	35,514
Milikapiti Crèche	-	28,469
Active Remote Communities Sport & Recreation Shire	54,873	67,661
Family as First Teachers DET	-	-
MESSPG – Telecommunications Repeaters	-	45,000
Roads 2 Recovery	255,073	-
Safer Communities	115,346	-
HMP Fencing Program	50,469	-
Child Care Establishment Funding Pirlangimpi	38,604	-
1234 - Portable Stage (Bathurst Oval Upgrade Facilities)	37,055	-
Foreshore Drain	159,617	-
Homelands Extra Allowance	81,954	-
NAIDOC Activities	4,880	-
Milikapiti Oval Upgrade ABA	45,186	-
Refurb Aerodrome Ablution Blocks	8,714	-
SPG - 10 m3 tipper	6,163	-
MES SPG Install pontoon at Paru	31,393	-
MES SPG Replace Paru Water Tank	19,142	-
MESSPG Telecommunications Repeaters	45,000	-
MESSPG Upgrade header tank stand Takapimili	9,720	-
Ranku Aerodrome Upgrade	151,712	-
New Car and Passenger Ferry	311,776	-
Second-Hand Grader	21,666	-
Installation of Security Alarm System	278,452	-
SPG - Pirlangimpi Pool	235,843	-
Purchase of Plant and Equipment for Pirlangimpi	294	-
SPG - Building Capacity to Deliver Animal Management	89,445	-
SPG - Purchase of Workshop Equipment	134,370	-
SPG - 3 new septic tanks Paru	40,000	-
SPG - Upgrade batteries Takapimili	25,000	-
Energy Efficiency Grant - Air Con	70,545	-
Total Prior Year Operating Grants	3,213,708	1,187,765
<u>Operating Grant Liability from prior year</u>		
Roads (R2R)	-	(255,073)
Pirlangimpi School Meals Program	-	(20,884)
Active Remote Communities Sport & Recreation Program	-	(54,873)
Libraries	-	(9,545)
NAIDOC Week	(3,295)	(4,880)
Youth Diversion	-	(113,015)

TIWI ISLANDS REGIONAL COUNCIL

**Notes to and forming part of the Financial Statements
for the year ended 30 June 2020**

	2020	2019
	\$	\$
3. Operating Revenue (Cont.)		
NT Jobs Package Culture & Support	(25,871)	(30,331)
Milikapiti Oval Upgrade	(38,459)	-
After School Care	-	(254,293)
Crèche Milikapiti – PMC/NIAA	-	(7,249)
Creche Milikapiti – Depart of ED	-	(75,901)
Jirnani SPG Security	-	(86,886)
Jirnani Equipment	-	(38,605)
Bathurst Island Oval Upgrade ABA – Portable Stage	(37,055)	-
Child Services Pirlangimpi	-	(12,961)
Foreshore Drain	(71,390)	-
Community Safety Regional	(7,320)	(115,346)
HMP Fencing Program	(50,469)	-
Night Patrol Shire	-	(503,206)
Homelands Extra Allowance	(38,151)	-
Refurb Aerodrome Ablution Blocks	(8,714)	-
MES SPG Install pontoon at Paru	(31,393)	-
Ranku Aerodrome Upgrade	(151,712)	-
New Car and Passenger Ferry	(7,160)	-
1626 - Second-Hand Grader	(551)	-
SPG - Pirlangimpi Pool	(155,453)	-
Purchase of Plant and Equipment for Pirlangimpi	(294)	-
Building Capacity to Deliver Animal Management	(39,469)	-
Purchase of Workshop Equipment	(121,075)	-
Tree Lopping Paru	(15,560)	-
SPG - 3 new septic tanks Paru	(39,500)	-
SPG - Upgrade batteries Takapimilyi	(25,000)	-
Energy Efficiency Grant - Air Con	(35,489)	-
Wurrumiyanga Women's Safe House Parenting workshops	(1,361)	-
Tree Removal Ranku - MESSPG	(59,262)	-
Milikapiti Oval Upgrade ABA - Round 2	(30,000)	-
Ranku Power Generator - ABA	(1,156)	-
Paru Water Supply Upgrade	(87,844)	-
Tiwi Islands Grand Final 2020	(1,818)	-
Community Benefit Fund - Bima Wear Repairs	(192,906)	-
Scale Funding	(482,137)	-
Total Operating Grant Liability from prior year	(1,759,864)	(6,583,048)
TOTAL OPERATIONAL FUNDING	10,134,870	9,394,760
NT Capital Funding		
SPG – Purchase of Workshop Equipment	-	180,247
SPG – 3 New Septic Tanks	-	40,000
NT Capital Funding Total	-	220,246
TOTAL CAPITAL FUNDING	-	220,246
TOTAL GRANTS	10,134,870	9,615,006

TIWI ISLANDS REGIONAL COUNCIL

**Notes to and forming part of the Financial Statements
for the year ended 30 June 2020**

	2020	2019
	\$	\$
3. Operating Revenue (Cont.)		
f CONTRIBUTIONS & DONATIONS		
Cash Donations	27	2,870
	27	2,870
g GAINS ON DISPOSAL OF ASSETS		
Net Profit from Disposal of assets	16,615	398
	16,615	398
4. Operating Expenses		
a EMPLOYEE COSTS		
Wages and Salaries	5,355,559	5,329,309
Annual Leave and Long Service Leave Movements	1,660,908	1,254,139
Superannuation	571,218	577,129
FBT	29,727	12,016
Workers Compensation	169,044	91,797
Relocation/Recruitment	9,487	2,881
TOTAL EMPLOYEE COSTS	7,795,942	7,267,271
b INTEREST CHARGES		
Interest Expense	122,905	780
Total Interest Charges	122,905	780
c DEPRECIATION		
Building Depreciation	1,289,630	1,309,060
Infrastructure	222,876	215,216
Plant and Machinery Depreciation	182,618	275,622
Right of use Assets Depreciation	232,022	-
Equipment Depreciation	138,277	104,625
Motor Vehicles Depreciation	169,477	127,384
Total Depreciation	2,234,900	2,031,907
d OTHER OPERATING EXPENSES		
Council Chairman's Allowance	93,758	95,325
Councillor Allowance Expenses	218,569	225,426
Local Authority Allowances	10,207	9,236
Electoral Commission Expenses	1,003	4,384
Insurance	417,290	326,120
Bank fees	4,289	3,883
Total Other Operating Expenses	745,116	664,374
e MATERIALS & CONTRACTS		
Accounting Fees	77,398	68,408
Expected Credit Losses	21,755	91,312
Communication Expenses	21,577	22,547
Consultants & Legal Expenses	73,055	328,239
Contract Labour	352,810	281,076

TIWI ISLANDS REGIONAL COUNCIL

**Notes to and forming part of the Financial Statements
for the year ended 30 June 2020**

	2020	2019
	\$	\$
4. Operating Expenses (Cont.)		
Electricity	182,666	182,935
Contract Materials	4,144	14,376
Freight	195,057	227,967
Fuel & Oil Motor Vehicles	431,808	454,139
Gas Expenditure	3,389	2,015
Material Expenditure	1,700,673	1,501,591
Operating Lease Expenses	32,701	352,475
Software/Internet/Support	459,794	333,575
Sea cat ferry Expenses	-	430
Travel/Accommodation/Training	138,277	200,023
Other Materials & Contracts	345,004	303,584
Total Materials & Contracts	4,040,107	4,364,692

5. Cash and Investments

CASH

Current Operating Accounts & Cash on Hand	5,121,710	9,931,834
TOTAL CASH	5,121,710	9,931,834

Restricted Cash

Foreshore Drain Wurrumiyanga	-	159,617
Homelands Extra Allowance	-	81,954
HMP Fencing Program	-	50,469
Local Authorities – Wurrumiyanga	301,451	141,108
Local Authorities - Pirlangimpi	70,103	37,748
Local Authorities – Milikapiti	72,445	7,962
Refurbish Aerodrome Ablution Blocks	-	8,714
MESSPG – Paru Pontoon	-	30,193
MESSPG – Paru Water Tank	-	34,119
MESSPG – Telecommunications Repeaters	-	45,000
MESSPG – Tank Stand Takaprimil	-	9,720
Bathurst Island Oval Upgrade ABA - Portable Stage	-	37,055
Milikapiti Oval Upgrade ABA	-	45,108
Upgrade Fencing at Bathurst Island (Wurrumiyanga) Aerodrome	-	66,113
Upgrade Fencing at Snake Bay (Milikapiti) Aerodrome	-	30,313
Installation of Second solar powered windsock BI Aerodrome	-	4,489
Replacement of lighting system at Bathurst Island Aerodrome	-	22,723
Upgrade Ranku Aerodrome	-	151,712
Executive Leadership Finance & Compliance	-	28,551
NT Jobs Package (formerly Converted Jobs)	-	76,654
New Car and Passenger Ferry - Regional	-	311,776
Second-Hand Grader - Regional	-	21,666
Installation of Security Alarm System	-	278,829
Installation of Dumb Barge Pontoon - Pirlangimpi	-	237,044
Purchase of Plant and Equipment for Pirlangimpi	-	294
Building Capacity to deliver Animal Management	-	89,445
Purchase of Workshop Equipment	-	134,370
Tree Lopping Paru	-	38,000
3 New Septic Tanks	-	40,000
Upgrade Batteries Takapimilyi	-	25,000
Energy Efficiency Grant	-	70,545

TIWI ISLANDS REGIONAL COUNCIL

**Notes to and forming part of the Financial Statements
for the year ended 30 June 2020**

	2020 \$	2019 \$
5. Cash and Investments (Cont.)		
Indigenous Sport & Active Recreation Program (Sport for Life)	194,457	-
Special Financial Assistance Grant – Tranche 2	-	742,282
NAIDOC	3,295	-
Milikapiti Creche	40,648	-
Ranku Power Generator - ABA	1,153	-
Family as First Teachers	179,465	-
Youth Diversion Unit	106,937	-
Remote Sport Program	49,350	-
Shire Libraries	40,472	-
Municipal & Essential Services Program - Regional	24,662	-
Community Safety Regional	150,582	-
Outside School Care	118,861	-
Community Safety	387,564	-

Total Restricted Cash	1,741,445	3,058,573
Total Unrestricted	3,380,265	6,873,261
Total Cash Available	5,121,710	9,931,834

6. Current Assets – Receivables

Rates & Annual Charges	125,525	140,332
GST Receivables	61,880	65,139
Accrued Income	13,982	108,923
Other Receivables	150,038	257,760
Less: Expected Credit Losses	(122,718)	(100,962)
TOTAL RECEIVABLES	228,707	471,192

a Trade receivables and allowance for doubtful debts

Trade receivables are non-interest bearing and are generally on 30 day terms. The ageing of trade receivables at 30 June 2020 is detailed below:

Not past due	173,751	202,924
Past due 31-60 days	6,065	112,666
Past due 61-90 days	154	28,180
Past due 91 days	152,845	228,384
Total Gross Trade Receivables	332,816	572,154

b Expected Credit Losses

Expected credit losses were identified for the following Receivables.

Past due 91 days	122,718	100,962
Total Impaired Receivables	122,718	100,962

TIWI ISLANDS REGIONAL COUNCIL

**Notes to and forming part of the Financial Statements
for the year ended 30 June 2020**

	2020	2019
	\$	\$
6. Current Assets – Receivables (Cont.)		
Balance at beginning of year	(100,962)	(251,242)
Provision for impairment recognised during the year	(21,756)	(100,962)
Write off during the year	-	251,242
Balance at end of year	(122,718)	(100,962)

As at 30 June 2020, current receivables of the Council with a nominal value of \$129,521 (2019: \$220,205) were past due but not impaired. These relate to a number of customers for whom there is no history of default. The ageing of these receivables are as follows:

Past due 31-60 days	103,955	112,666
Past due 61-90 days	154	28,180
Past due 91 days	25,412	79,359
Total Receivables	129,521	220,205

7. Other Assets

Inventories:		
Fuel Stock	50,953	59,050
TOTAL OTHER ASSETS	50,953	59,050

8. Property Plant & Equipment

a Gross carrying amount and accumulated depreciation

	2020	2019
	\$	\$
Prescribed Buildings - at revaluation	29,370,361	19,109,442
Less: Accumulated Depreciation and Impairment	(12,856,312)	(1,309,060)
Total	16,514,049	17,800,382
Prescribed Infrastructure - at revaluation	4,821,843	4,736,290
Less: Accumulated Depreciation and Impairment	(2,324,347)	(2,101,472)
Total	2,497,496	2,634,818
Plant and Machinery – at cost	3,671,185	3,121,986
Less: Accumulated Depreciation and Impairment	(2,749,738)	(2,567,120)
Total	921,447	554,866
Equipment – at cost	1,190,601	1,227,874
Less: Accumulated Depreciation and Impairment	(673,180)	(545,494)
Total	517,421	682,380
Motor Vehicles – at cost	2,112,203	1,805,562
Less: Accumulated Depreciation and Impairment	(1,476,826)	(1,307,349)
Total	635,377	498,213

TIWI ISLANDS REGIONAL COUNCIL

**Notes to and forming part of the Financial Statements
for the year ended 30 June 2020**

8. Property Plant & Equipment (Cont.)	2020	2019
	\$	\$
Right-of-Use Assets – at Cost	3,511,546	-
Less: Accumulated Depreciation and Impairment	(232,022)	-
Total	3,279,524	-
 Work in Progress	 108,708	 355,367
Total	108,708	355,367
Total Property, Plant and Equipment	24,474,022	22,526,026
 b Movements in carrying amounts		
Prescribed Buildings – at revaluation		
Prescribed Buildings – at revaluation	17,800,382	19,109,442
Plus: Prescribed Asset Transfer	3,297	-
Less: Depreciation	(1,289,630)	(1,309,060)
Total	16,514,049	17,800,382
 Prescribed Infrastructure – at revaluation		
Prescribed Infrastructure – at revaluation	2,634,818	2,835,882
Plus: Acquisitions	85,554	14,151
Less: Depreciation	(222,876)	(215,215)
Total	2,497,496	2,634,818
 Plant and Machinery		
Plant and Machinery – at Written Down Value	554,865	798,348
Plus: Acquisitions	549,200	32,140
Less: Sold/Written Off	-	-
Less: Depreciation	(182,618)	(275,622)
Total	921,447	554,865
 Equipment		
Equipment - at Written Down Value	682,380	298,700
Plus: Acquisitions	-	488,305
Less: Sold/Written Off	(26,682)	-
Less: Depreciation	(138,277)	(104,625)
Total	517,421	682,380
 Motor Vehicles		
Motor Vehicles at Written Down Value	498,213	464,589
Plus: Acquisitions	306,641	184,656
Less: Sold/Written Off	-	(23,648)
Less: Depreciation	(169,477)	(127,384)
Total	635,377	498,213
 Right of use Assets		
Right of use Asset at Written Down Value	-	-
Plus: Acquisitions	3,511,546	-
Less: Sold/Written Off	-	-
Less: Depreciation	(232,022)	-
Total	3,279,524	-

TIWI ISLANDS REGIONAL COUNCIL

**Notes to and forming part of the Financial Statements
for the year ended 30 June 2020**

	2020 \$	2019 \$
8. Property Plant & Equipment (Cont.)		
Work in Progress		
Opening Balance	355,367	220,418
Disposals	-	-
Additions	742,744	854,200
Capitalisation	(989,403)	(719,251)
Total	108,708	355,367
Total all non-current Assets	24,474,022	22,526,026
9. Trade and Other Payables, Provisions & Borrowings		
a Trade and Other Payables		
Goods & Services	859,724	624,088
Employee Related	151,816	130,504
GST Payable	-	29,500
Credit Cards Payable	-	2,430
Total Trade and Other Payables	1,011,540	786,521
b Other Current Liabilities		
Other Current Liabilities	14,014	707,095
Christmas Saving Club	136,890	90,424
Total Other Current Liabilities	150,904	797,519
c Unearned Grant Liabilities		
Unearned Grant Liabilities	2,148,902	6,911,690
Total Unexpended Grant Liability	2,148,902	6,911,690
d Provisions - Current		
Annual Leave	566,994	541,519
Long Service Leave	232,162	237,493
Total Current Provisions	799,155	779,013
e Provisions - Non Current		
Long Service Leave	211,679	210,271
Total Non-Current Provisions	211,679	210,271
Total Provisions	1,010,834	989,284
f Borrowings (Unsecured)		
The Department of Local Government Housing and Community Development (previously known as the Department of Local Government) provided the Council with an interest-free loan of \$1,000,000 to assist the Council to pay outstanding debtors and staff transferred to the Council from the old Tiwi Islands Local Government as part of the Council Amalgamation in July 2008. The Council made a payment of \$350,000 towards the loan. The Loan do not accrue interest. The Department has confirmed that the loan will not be called within the next 12 months.		
Non-Current Borrowings	650,001	660,001
TOTAL BORROWINGS	650,001	660,001
Total Trade and Other Payables, Provisions & Borrowings	4,953,572	10,145,015

TIWI ISLANDS REGIONAL COUNCIL

**Notes to and forming part of the Financial Statements
for the year ended 30 June 2020**

10. Statement of Cash Flow

	2020	2019
	\$	\$
a Reconciliation of Cash		
Cash on hand and at Bank	185,587	78,056
Cash Management Account	4,936,123	9,853,778
Balances as per Statement of Cash Flow	5,121,710	9,931,834
b Reconciliation of Change in Net Assets to Cash from Operating Activities		
Change in net assets after operations	904,330	458,355
Add:		
Depreciation and Amortisation	2,234,900	2,031,907
Decrease in Stock	8,097	124,936
Decrease in Prepayments	-	1,000
Decrease in Trade & Other Receivables	-	200,086
Decrease in Unexpended grants	(4,762,789)	-
Increase in Other Current Liabilities	-	5,299,940
AASB Transition Adjustment	(2,175,684)	-
	(3,791,146)	8,116,224
Less:		
Decrease in Trade Creditors	(440,204)	11,203
Increase in Provisions	21,550	-
Increase in Trade and Other Receivables	261,094	-
Profit on Sale of Fixed Assets	(16,615)	398
Decrease in Provision	-	209,543
	(174,175)	221,144
Net Cash generated (used in)/from operating activities	(3,965,321)	7,895,080

11 Commitments for Expenditure

The Council has entered into contracts for future capital expenditure which are not provided in the financial statements. These commitments are for equipment and other operating expenses as follows:

Not later than one year	187,598	165,175
	187,598	165,175

12 Grants & Contributions with Conditions

Grant and Contributions that were obtained on the condition that they be expended on specific purposes but which are not yet expended in accordance with those conditions, are as follows:

Grant Liability from 10/11 Funding Year

CIGP – Miscellaneous Repairs to Bores	545	545
10/11 Grant Liability Total	545	545

TIWI ISLANDS REGIONAL COUNCIL

**Notes to and forming part of the Financial Statements
for the year ended 30 June 2020**

	2020	2019
	\$	\$
12. Grants & Contributions with Conditions (Cont.)		
Grant Liability from 11/12 Funding Year		
Community Fitness	1,249	1,249
Cape Forcroy Road	46,239	46,240
11/12 Grant Liability Total	47,488	47,489
Grant Liability from 12/13 Funding Year		
Child Care Pirlangimpi	95	95
SPG – Bunded Fuel Tanks Milikapiti	2,392	2,392
12/13 Grant Liability Total	2,487	2,487
Grant Liability from 13/14 Funding Year		
ISARP – Jobs Creation Package	109,097	109,097
NAIDOC Week	5,664	5,664
Active Remote Communities	30,653	30,653
Active Remote Communities – Variation Money	2,005	2,005
Install Cricket Pitch	201	201
13/14 Grant Liability Total	147,620	147,620
Grant Liability from 14/15 Funding Year		
ISARP – Jobs Creation Package	51,874	51,874
Active Remote Communities – BNT Women’s Basketball	1,725	1,725
14/15 Grant Liability Total	53,599	53,599
Grant Liability from 15/16 Funding Year		
NAIDOC Week	3,643	3,643
16/16 Grant Liability Total	3,643	3,643
Grant Liability from 16/17 Funding Year		
NAIDOC Week	2,320	2,320
Pirlangimpi School Meals Program	-	6
Early Intervention Youth Boot Camp	6,110	6,110
Regional & Remote Communities	2,523	2,523
SPG - 10m3 tipper	-	6,163
16/17 Grant Liability Total	10,953	17,122
Grant Liability from 17/18 Funding Year		
NAIDOC Week	5,310	5,310
NT Jobs Package Culture & Support	-	50,827
17/18 Grant Liability Total	5,310	56,137

TIWI ISLANDS REGIONAL COUNCIL

**Notes to and forming part of the Financial Statements
for the year ended 30 June 2020**

	2020	2019
	\$	\$
12. Grants & Contributions with Conditions (Cont.)		
Grant Liability from 18/19 Funding Year		
OSHC	-	254,293
Jirnani SPG Security	-	86,886
Jirnani Equipment	-	38,605
Indigenous Sport & Active Recreation Program	-	12,961
Community Safety (Regional Night Parol)	-	503,207
NAIDOC	-	4,880
NT Job Package Culture & Support	-	30,331
Pirlangimpi School Meals Project	-	20,884
Milikapiti Creche – PMC/NIAA	-	7,249
Milikapiti Creche – Deprt of Ed	-	75,901
Community Safety Regional	-	115,346
Youth Diversion	-	113,015
Libraries	9,545	9,545
NTG Roads Funding	-	5,000,000
R2R	-	255,073
Remote Sports Program	-	54,873
18/19 Grant Liability Total	9,545	6,583,048
Grant Liability from 19/20 Funding Year		
Bathurst Island Oval	37,055	-
Milikapiti Oval Upgrade	38,459	-
NAIDOC	3,295	-
Milikapiti Creche	40,648	-
R2R	57,301	-
Foreshore Drain	71,390	-
Ranku Power Generator	1,153	-
Milikapiti Oval Upgrade	30,000	-
Upgrade Ranku Aerodrome	151,712	-
Homelands Extra Allowance	38,151	-
Refurbishments of Aerodrome Ablution Blocks	8,714	-
MESSPG - Paru Pontoon	31,393	-
New Car and Passenger Ferry - Regional	7,160	-
Second-Hand Grader - Regional	551	-
Installation of Security Alarm System	7,320	-
Installation of Dumb Barge Pontoon - Pirlangimpi	155,453	-
Purchase of Plant and Equipment for Pirlangimpi	294	-
Building capacity to deliver Animal Management New Grant	39,469	-
SPG - Purchase of Workshop Equipment	121,075	-
Tree Lopping	15,561	-
3 New Septic Tanks	39,500	-
Upgrade Batteries Takapimilyi	25,000	-
Energy Efficiency Grant	35,489	-
Wurrumiyanga Women's Sagfe Houes	1,361	-
Ranku Tree Removal	59,262	-
Tiwi Islands Grand Final	1,818	-
Bima wear Building	192,906	-
Scale Funding	482,124	-
HMP - Fencing Program 11/12	50,469	-
Paru Water Supply Upgrade	0	-
Upgrade Fencing at Bathurst Island	66,113	-
Upgrade Fencing at Snake Bay	30,313	-

TIWI ISLANDS REGIONAL COUNCIL

Notes to and forming part of the Financial Statements for the year ended 30 June 2020

	2020 \$	2019 \$
Installation of Second solar powered win	4,489	-
Replacement of lighting system at Bathur	22,723	-
12. Grants & Contributions with Conditions (Cont.)		
19/20 Grant Liability Total	1,867,721	
Total Grant Liability	2,148,902	6,911,690
13. Lease Liabilities		
Current	186,376	-
Total current lease liabilities	186,376	-
Non- Current	3,145,102	-
Total Non-Current Lease Liabilities	3,145,102	-
14. Financial Risk Management		

The main risks the Council is exposed to through its financial instruments are liquidity risk, credit risk, market risk and interest rate risk.

Liquidity Risk

Liquidity risk is the risk that the Council will not be able to meet its obligations as and when they fall due. The Council manages its liquidity risk by monitoring cash flows and also through its budget management process. Due to the nature of its business, the Council is able to estimate its income and cash flows based on grant funding timeframes.

Credit Risk

Credit risk is the risk of financial loss to the Council if a customer or counterparty to a financial instrument fails to meet its contractual obligations. Exposure to credit risk is monitored by management on an ongoing basis. The maximum exposure to credit risk, excluding the value of any collateral or other security, is limited to the total carrying value of financial assets, net of any provisions for impairment of those assets, as disclosed in the balance sheet and notes to the financial statements. The Council does not have any material credit risk exposure to any single debtor or group of debtors under financial instruments entered into by the Council.

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

Market Risk

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

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in interest rates. The Council manages its interest rate risk by maintaining floating rate cash and floating rate debt.

Sensitivity analysis

At balance date, the Council had the following financial assets exposed to variable interest rate risk:

TIWI ISLANDS REGIONAL COUNCIL

**Notes to and forming part of the Financial Statements
for the year ended 30 June 2020**

14. Financial Risk Management (Cont.)	2020	2019
	\$	\$
Cash at bank	5,121,710	9,931,834
Investment	-	-
	5,121,710	9,931,834

At balance sheet date the Council has not entered into any loans or other financial commitments that present exposure to interest rate risk. Credit cards are the only short term financial instrument used by the Council and balances are cleared at month end. The table below details the interest rate sensitivity analysis of the Council at balance date, holding all other variables constant. A 100 basis point change is deemed to be possible change and is used when reporting interest rate risk.

	Change in Variable	Effect on Profit or Loss 2020 \$	Effect on Equity 2020 \$	Effect on Profit or Loss 2019 \$	Effect on Equity 2019 \$
Financial Assets					
Cash at bank and Investments	1%	51,217	51,217	99,318	99,318
	(1)%	(51,217)	(51,217)	(99,318)	(99,318)

14b. Net fair values of financial assets and liabilities

Cash and cash Equivalents: The carrying amounts of cash and cash equivalents approximate their fair value due to its short term to maturity nature.

Loans and receivables and Trade and other payables: Their carrying amounts approximate their fair value due to its short term to maturity nature.

TIWI ISLANDS REGIONAL COUNCIL

**Notes to and forming part of the Financial Statements
for the year ended 30 June 2020**

14c. Financial Instruments Composition and Maturity Analysis

The table below reflects the undiscounted contractual settlement terms for the financial instruments of a fixed period of maturity, as well as management's expectation of the settlement period for the all financial instruments.

Financial Instruments	Within 1 year		1 - 5 years maturing in 1 year or less		Over 5 years maturing in 1 to 5 years		Total Carrying amount	
	2020	2019	2020	2019	2020	2019	2020	2019
	\$	\$	\$	\$	\$	\$	\$	\$
Financial Assets - cash flows realisable								
Cash on Hand	5,121,710	9,931,834	-	-	-	-	5,121,710	9,931,834
Trade and other receivables	150,214	265,721	-	-	-	-	150,214	265,721
Total	5,271,924	10,197,555	-	-	-	-	5,271,924	10,197,555
Financial Liabilities due for payment								
Trade and other payables	859,724	756,021	-	-	-	-	859,724	756,021
Lease Liabilities	186,376	-	-	-	3,145,102	660,001	3,331,478	-
Borrowings	-	-	-	-	650,001	-	650,001	660,001
Other Current Liabilities	150,904	797,520	-	-	-	-	150,904	797,520
Total	1,197,004	1,553,541	-	-	3,795,103	660,001	4,992,107	2,213,542

TIWI ISLANDS REGIONAL COUNCIL

Notes to and forming part of the Financial Statements for the year ended 30 June 2020

15. Fair Value Measurement

In accordance with AASB 13, the fair value of financial assets and liabilities and non-financial assets which are measured at fair value on a recurring or non-recurring basis and those assets and liabilities not measured at fair value but for which fair value is disclosed in accordance with other relevant standards, are categorised into 3 levels based on the significance of inputs used to measure the fair value. The fair value hierarchy has the following levels:

- a) Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities that an entity can access at the measurement date;
- b) Level 2: inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices); and
- c) Level 3: inputs for the asset or liability that are not based on observable market data (unobservable data).

The level within which the asset or liability is classified is determined based on the lowest level of significant input to the fair value measurement.

For purposes of determining the market value at Level 1, a market is regarded as active if quoted prices are readily and regularly available from an exchange, dealer, broker, industry group, pricing service, or regulatory agency, and those prices represent actual and regularly occurring market transactions on an arm's length basis.

(a) Financial Assets and Liabilities

The Council has no financial assets and liabilities measured at fair value as at 30 June 2020.

(b) Non-Financial Assets

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
30 June 2020				
Buildings & Infrastructure	-	-	19,011,545	19,011,545
30 June 2019				
Buildings & Infrastructure	-	-	20,435,200	20,435,200

Buildings and infrastructure

The fair values of the Buildings and Infrastructure are estimated using a market approach which uses prices and other market data derived from observed transactions for the same or similar assets. Assets used by not for profit and public sector entities, which also have a commercial use, are likely to be valued based on observable market values considering the highest and best use requirements of AASB 13. The buildings and infrastructure used for a public service or as an administration building by a government agency in close proximity to other offices used for commercial purposes would be competing with commercial users for that office space within the market. As a result these properties' fair value could be determined based on sales of comparable buildings.

There were no changes during the period in the valuation techniques used by the Council to determine fair values.

TIWI ISLANDS REGIONAL COUNCIL

Notes to and forming part of the Financial Statements for the year ended 30 June 2020

16. Reserves

Asset Revaluation Reserve

The asset revaluation reserve is used to record increments and decrements arising from changes in fair value of non-current assets and available-for-sale financial assets.

Election Reserve

This reserve will fund expenses related to Local Government elections and By-Elections.

The Council in its meeting held on 27 May 2015 decided to transfer the unspent balance of the budget allocation for election expenses at 30 June each year from accumulated funds to the election reserve and use that amount of money to fund future Council general elections and by-elections at the direction of the CEO.

Asset Replacement Reserve

This reserve holds funding for renewal, replacement or upgrading of existing assets and/or the establishment of new assets in line with the Council's asset management plans.

At the same meeting the Council decided to transfer an initial amount of \$25,000 from the recent sale of surplus Council vehicles from accumulated funds to the asset replacement reserve and to use that amount to fund future Council motor vehicle and major plant / equipment purchases as directed by the CEO. Future proceeds from the sale or auction of Council motor vehicles / plant / equipment are to be credited to the asset replacement reserve as directed by the CEO.

The movements of the reserve for the year ended 30 June 2020 are as follows:

	1-Jul-19	Net Increments (Decrements)	Transfers, Impairments	30-Jun-20
	\$	\$	\$	\$
Asset Revaluation Reserve				
Prescribed Buildings	11,560,184		(1,289,630)	10,270,554
Prescribed Infrastructure	3,205,631		(222,876)	2,982,755
Total Asset Revaluation Reserve	14,765,815		(1,512,506)	13,253,309
	1-Jul-19	Transfer to Reserve	Transfer from Reserve	30-Jun-20
	\$	\$	\$	\$
Other Reserves				
Election Reserve	2,479	-		2,479
Asset Replacement Reserve	142,863	-	-	142,863
Total Other Reserves	145,342	-		145,342

TIWI ISLANDS REGIONAL COUNCIL

Notes to and forming part of the Financial Statements for the year ended 30 June 2020

17. Related party transactions

- The related parties of the Council include: the key management personnel because they have authority and responsibility for planning, directing and controlling the activities of the Council directly;
- spouses, children and dependants who are close family members of the key management personnel; and
- Any entities controlled or jointly controlled by key management personnel's or controlled or jointly controlled by their close family members.

Key Management Personnel

Key management personnel of the Council are those persons having authority and responsibility for planning, directing and controlling the activities of Council. These include the Councillors, Chief Executive Officer and General Managers of Directorates as listed below.

a Key Management Personnel

Names of persons holding the position of key management personnel at the Council during the financial year are:

Councillors	Lynette De Santis Connell Tipiloura Pius Tipungwuti Mary Dunn Therese Bourke Leslie Tungatalum Wesley Kerinaia Francisco Babui Kevin Doolan Osmond Pangiraminni Jennifer Clancy Valentine Intalui	(Appointed 01/07/2019)
Chief Executive Officer	Valerie Rowland	
GMs of Directorates	Shane Whitten Chris Smith Bill Toy Bala Donepudi	(Ceased 01/11/2019) (Appointed 01/11/2019)

TIWI ISLANDS REGIONAL COUNCIL

Notes to and forming part of the Financial Statements for the year ended 30 June 2020

17. Related party transactions (Cont.)

b Remuneration of Key Management Personnel

The aggregate compensation made to key management personnel and other members of key management personnel in the financial year is set out below:

	2020 \$	2019 \$
Short term employee benefits	972,408	841,546
Post-employment benefits	83,980	51,986
Other Long Term benefits	5,921	7,368
Termination benefits	40,678	145,679
	1,102,987	1,046,579

c No retirement benefits have been made by the Council to Key Management Personnel.

d No loans have been made, guaranteed or secured by the Council to Key Management Personnel during the reporting year 2019/2020.

e No transactions other than remuneration payment or reimbursement of approved expenses were entered into by the Council with Key Management Personnel, or Related Parties of such Key Management Personnel during the reporting year 2019/2020.

f Other Related Party Transactions

During the year, the Council incurred expenditure with following entities under normal terms and conditions. The Councillors may hold executive positions and/or Directorships in these organisations:

Tiwi Enterprise	30,020	343,448
Tiwi Islands Training & Employment Board	7,066	-
Milikapiti Store	6,621	9,643
The Arnhem Land Progress Aboriginal Corporation	15,948	31,915
Milikapiti Sport Club	-	640
Tiwi Land Council	-	-
Jilamara Art	-	-

g Investment in Councilbiz

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

Upon the incorporation of CouncilBiz, the Council made an initial funding contribution of \$50,000. Under the terms and conditions of CouncilBiz's Constitution, the debts and liabilities of CouncilBiz are guaranteed by the members in equal shares or on the basis of the formula agreed by the members. Upon the dissolution of CouncilBiz, the amount that remains after such dissolution and the settlement of all debts and liabilities shall be transferred to another organisation with a similar purpose as agreed to by the members with similar rules to CouncilBiz, such as prohibiting the distribution of assets and income to its members. As the Council will not realise any returns from its \$50,000 funding contribution to CouncilBiz, this amount was expensed when it was incurred..

TIWI ISLANDS REGIONAL COUNCIL

Notes to and forming part of the Financial Statements for the year ended 30 June 2020

18. Contingent Assets and Contingent Liabilities

Contingent Liabilities

Under the terms and conditions of the Constitution of CouncilBiz, the Council and other members have guaranteed the debts and liabilities of CouncilBiz. As at 30 June 2020, the amount of the obligation cannot be measured with sufficient reliability, and has not been recognised in the accounts.

Rehabilitation of Landfill Sites

The Council operates a land fill site at Tiwi Islands giving rise to an obligation to rehabilitate the site in the future. The Council at this stage is unable to quantify the amount to rehabilitate the site as the liability cannot be reliably estimated.

Other Contingent Liabilities

The Council is involved from time to time in various claims incidental to the ordinary course of business. It is not practical to estimate the potential liability at this stage.

The Council believes that it is appropriately covered for claims through its insurance coverage and does not expect any material liabilities to eventuate.

	2020 \$	2019 \$
19. Auditor's Remuneration		
Amounts received or due and receivable by the auditors of Tiwi Islands Regional Council		
- Audit or Review Services	51,130	46,307
- Other Services	26,267	22,101
Total Remuneration	77,397	68,408

20. Changes in Accounting Policies due to Adoption of New Accounting Standards - Not Retrospective

During the year, the Council adopted a number of new accounting standards. The impact of the adoption and associated transaction disclosures are shown below:

The adoption of AASB 15 and 1058 resulted in adjusting opening balances of the Accumulated Funds account for unexpended grants.

Adjustments to the current year figures as at 01 July 2019

Statement of Financial Position	Original balance 1 July 2019	Impact Increase/(decrease)	Restated Balance 1 July 2019
Unexpended grants	6,911,690	2,175,684	9,087,374
Total Liabilities	9,274,743	2,175,684	11,450,427
Accumulated Funds	7,931,930	(2,175,684)	5,756,246
Total Equity	22,843,087	(2,175,684)	20,667,403

TIWI ISLANDS REGIONAL COUNCIL

Notes to and forming part of the Financial Statements for the year ended 30 June 2020

21. Impact of COVID-19

The COVID-19 Pandemic, since March 2020, has impacted the operations of the Council in the remote communities which were closed to all non essential travellers resulting in essential services being discontinued temporarily and/or deferred during March to July 2020. Due to the evolving nature of the pandemic as at reporting date, the long term impact of COVID-19 remains uncertain.

22. Events after the reporting period

At the date of this report, no matters or circumstances have arisen since the end of the financial year which significantly affected or may affect the operations of the Council, the results of those operations, or the state of affairs of the Council in future financial years.