

**Minutes of the  
Annual General Meeting  
of the  
NORTHERN ALLIANCE OF COUNCILS INC  
held at Mercure  
Townsville  
Monday 30 November 2020**



**Northern  
Alliance of  
Councils Inc.**

**UNITING THE POWER OF THE NORTH**

2020.01	Opening of Meeting
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Mayor Frank Beveridge declared the 2020 Annual General Meeting of the Northern Alliance of Councils open at 1:04pm

<b>Attendance &amp; Apologies – as per attendance register</b>
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Attendance:

**Yellow –not in attendance – departed following workshop/AGM – please confirm**

COUNCIL	NAME	VOTING MEMBER
Banana Shire Council	Mayor Nev Ferrier	No
Banana Shire Council	Deputy Mayor Colin Semple	No
Burdekin Shire Council	Mayor Lyn McLaughlin	Yes
Burdekin Shire Council	Cr Sue Perry	Yes
Cairns Regional Council	Mayor Bob Manning	Yes
Cairns Regional Council	Cr Brett Moller (LAWMAC Deputy Chair)	Yes
Charters Towers Regional Council	Mayor Frank Beveridge	Yes
Charters Towers Regional Council	Aaron Johansson (CEO)	N/A
Charters Towers Regional Council	Amy Russell – NAOC Secretary	N/A
Cook Shire Council	Mayor Peter Scott (representing TCICA)	Yes
Cook Shire Council	Deputy Mayor Robyn Holmes	Yes
Douglas Shire Council	Mayor Michael Kerr	Yes
Hinchinbrook Shire Council	Mayor Ramon Jayo	Yes
Isaac Regional Council	Mayor Anne Baker	Yes
Isaac Regional Council	Jeff Stewart-Harris (Director Planning, Environment & Community Services)	Yes
Mackay Regional Council	Cr Karen May	Yes
Mackay Regional Council	Mayor Greg Williamson	Yes
Mackay Regional Council	Michael Thomson (CEO)	N/A
Mareeba Shire Council	Deputy Mayor Kevin Davies	Yes
Rockhampton Regional Council	Acting Mayor Neil Fisher	No
Townsville City Council	Mayor Jenny Hill	Yes
Townsville City Council	Mr Brett Brogan (Director Planning, Environment & Cultural Services)	
Whitsunday Regional Council	Mayor Andrew Willcox	Yes
<b>NAME</b>	<b>Company/Organisation</b>	
Darlene Irvine – Executive Officer	FNQ ROC	N/A
Laura Vidmar – Executive Officer	NQ ROC	N/A
Eleanor Scott - Partner	Holding Redlich	N/A

**Apologies:**

Burke Shire Council  
Carpentaria Shire Council  
Cassowary Coast Regional Council  
Central Highlands Regional Council  
Cloncurry Shire Council  
Doomadgee Aboriginal Council  
Etheridge Shire Council  
Flinders Shire Council  
Gladstone Regional Council  
Livingstone Shire Council  
Mareeba Shire Council  
North Burnett Regional Council  
Torres Strait Island Council  
Joe Veraa – Executive Officer, WBBROC  
David McKendry – Executive Officer, GWCoM's

UNCONFIRMED

<b>2020.02</b>	<b>Confirmation of Minutes of previous Annual General Meeting held 14 August 2019</b>
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*That the minutes of the Annual General Meeting held at Bowen on 14 August 2019, be confirmed as a true and correct record of the proceedings.*

*Moved: Mayor Andrew Willcox Whitsunday Regional Council*

*Seconded: Mayor Anne Baker Isaac Regional Council*

**CARRIED**

<b>2020.03</b>	<b>Business Arising from the Minutes</b>
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There was no business arising from the minutes.

<b>2020.04</b>	<b>Inwards/Outwards Correspondence</b>
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Motion:

*That the Inwards Correspondence be adopted and Outwards Correspondence be endorsed as tabled.*

*Moved: Mayor Lyn McLaughlin Burdekin Shire Council*

*Seconded: Mayor Jenny Hill Townsville City Council*

**CARRIED**

<b>2020.05</b>	<b>President's Report</b>
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A verbal update was presented.

Mayor Frank Beveridge  
NAOC President and Mayor of Charters Towers Regional Council

Motion:

*That the President's report for 2019-20 be accepted.*

*Moved: Mayor Anne Baker Isaac Regional Council*

*Seconded: Mayor Michael Kerr Mareeba Shire Council*

**CARRIED**

<b>2020.06</b>	<b>Secretary/Treasurer's Report</b> Receipt and adoption of Northern Alliance of Councils Financial Report
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President, Delegates

I present for your endorsement the audited financial statements as follows:

Northern Alliance of Councils for the period 1 April 2019 to 31 March 2020.

I commend my report to members and move that the Audit Financial Statements be adopted, as tabled.

Amy Russell  
Secretary/Treasurer,  
Northern Alliance of Councils Inc  
Executive Assistant to the Chief Executive Officer  
Charters Towers Regional Council

*That the audited financial report for the Northern Alliance of Councils for 2019 be adopted, as tabled [and attached to these Minutes].*

*Moved: Mayor Greg Williamson Mackay Regional Council*

*Seconded: Mayor Michael Kerr Douglas Shire Council*

**CARRIED**

<b>2020.07</b>	<b>Report from LAWMAC</b>
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*Motion:  
That the LAWMAC report be noted.*

*Moved: Cr Brett Moller Cairns Regional Council*

*Seconded: Mayor Peter Scott Cook Shire Council*

**CARRIED**

President, Mayor Frank Beveridge vacated the Chair for the election of office bearers.

Mrs Eleanor Scott assumed the Chair.

<b>2020.10</b>	<b>Nomination of Secretariat of the Northern Alliance of Councils</b>
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Nominations were called for President (Secretariat Council) of the Association.

Mayor Greg Williamson, Mackay Regional Council was nominated.

*Moved: Mayor Frank Beveridge Charters Towers Regional Council*

*Seconded: Cr Karen May Mackay Regional Council*

*That the President of the Association for 2020-2024 be Mayor Greg Williamson.*

**CARRIED**

<b>2020.11</b>	<b>Electing Members of the Management Committee</b>
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Mrs Eleanor Scott vacated the Chair and Mayor Greg Williamson resumed the Chair.

Nominations were called for Vice-President of the Association.

Mayor Jenny Hill, Townsville City Council was nominated.

*Moved: Mayor Frank Beveridge Charters Towers Regional Council*

*Seconded: Mayor Michael Kerr Douglas Shire Council*

**CARRIED**

Nominations were called for the Management Committee:

Moved: Mayor Frank Beveridge Charters Towers Regional Council

Seconded: Mayor Lyn McLaughlin Burdekin Shire Council

That Mayor Andrew Willcox, Whitsunday Regional Council be nominated as a member of the Management Committee.

**CARRIED**

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Moved: Mayor Frank Beveridge Charters Towers Regional Council

Seconded: Mayor Jenny Hill Townsville City Council

That Mayor Peter Scott, Cook Shire Council be nominated as a member of the Management Committee.

**CARRIED**

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Moved: Mayor Lyn McLaughlin Burdekin Shire Council

Seconded: Mayor Frank Beveridge Charters Towers Regional Council

That Cr Brett Moller, Whitsunday Regional Council be nominated as a member of the Management Committee.

**CARRIED**

**Cr Moller to confirm acceptance pending discussion with Mayor Manning.**

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Moved: Mayor Greg Williamson Mackay Regional Council

Seconded: Mayor Michael Kerr Douglas Shire Council

That the nomination from Mayor Frank Beveridge, Charters towers Regional Council, be accepted as a member of the Management Committee.

**CARRIED**

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Moved: Mayor Greg Williamson Mackay Regional Council

Seconded: Mayor Frank Beveridge Charters Towers Regional Council

That the nomination from Mayor Michael Kerr, Charters towers Regional Council, be accepted as a member of the Management Committee.

**CARRIED**

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<b>2020.08</b>	<b>Annual Subscriptions</b>
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Motion:

That consideration for membership subscription for 2020 be deferred for consideration at a later date.

Moved: Mayor Lyn McLaughlin  
Seconded: Mayor Greg Williamson

Burdekin Shire Council  
Mackay Regional Council

**CARRIED**

<b>2020.09</b>	<b>Secretarial Allowance</b>
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*Motion:*

*That consideration for the secretarial allowance for 2020 be deferred for consideration at a later date.*

*Moved:*

*Mayor Lyn McLaughlin*

*Burdekin Shire Council*

*Seconded:*

*Mayor Greg Williamson*

*Mackay Regional Council*

**CARRIED**

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<b>2020.12</b>	<b>General Business</b>
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Nil.

<b>2020.13</b>	<b>Close of Annual General Meeting</b>
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There being no further business, President Mayor Frank Beveridge declared the 2020 Northern Alliance of Councils Annual General Meeting closed at **1:27pm**

.....  
**President**

Date: ...../...../.....

# **Northern Alliance of Councils Incorporated**

ABN: 96 975 058 935

## **Financial Statements**

For the Year Ended 31 March 2020

UNCONFIRMED



**Northern Alliance of Councils Incorporated**

ABN: 96 975 058 935

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## Northern Alliance of Councils Incorporated

ABN: 96 975 058 935

### Statement of Profit or Loss and Other Comprehensive Income For the Year Ended 31 March 2020

	2020	2019
	\$	\$
<b>Revenue</b>		
Interest Received - NQLGA	884	1,137
Subscriptions Received - NQLGA	8,400	9,450
Subscription Received - LAWMAC	35,633	33,030
Other Income	-	265
Sponsorship	-	4,909
	<u>44,917</u>	<u>48,791</u>
<b>Expenditure</b>		
Audit Fees	2,750	2,750
MYOB Monthly Fee	753	709
Website	1,440	820
Awards - LAWMAC	500	500
Memberships - LAWMAC	1,477	-
Refunded Corporate Membership - LAWMAC	-	800
Secretarial Services - LAWMAC	27,303	23,506
Travel & Accommodation - LAWMAC	1,660	2,038
Conference Fees - LAWMAC	1,145	1,855
Sundries - LAWMAC	86	5,569
Secretarial Services - NAOC	5,000	5,000
Sundries - NAOC	562	500
	<u>42,676</u>	<u>44,047</u>
<b>Surplus/(Deficit) for the year</b>	<u>2,241</u>	<u>4,744</u>
Other comprehensive income for the period	-	-
<b>Total comprehensive income for the period</b>	<u>2,241</u>	<u>4,744</u>

The accompanying notes form part of these financial statements.

# Northern Alliance of Councils Incorporated

ABN: 96 975 058 935

## Statement of Financial Position

As At 31 March 2020

	Note	2020 \$	2019 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	118,634	124,304
Trade and other receivables		3,969	1,210
<b>TOTAL CURRENT ASSETS</b>		<b>122,603</b>	<b>125,514</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and other payables	4	2,615	7,767
<b>TOTAL CURRENT LIABILITIES</b>		<b>2,615</b>	<b>7,767</b>
<b>NET ASSETS</b>		<b>119,988</b>	<b>117,747</b>
<b>EQUITY</b>			
Retained surplus		117,747	113,003
Surplus/(Deficit) for the year		2,241	4,744
<b>TOTAL EQUITY</b>		<b>119,988</b>	<b>117,747</b>

The accompanying notes form part of these financial statements.

Northern Alliance of Councils Incorporated

ABN: 96 975 058 935

## Statement of Changes in Equity

For the Year Ended 31 March 2020

2020

	Retained Surplus	Total
	\$	\$
<b>Balance at 1 April 2019</b>	<u>117,747</u>	<u>117,747</u>
Total comprehensive income for the year	<u>2,241</u>	<u>2,241</u>
<b>Balance at 31 March 2020</b>	<u><u>119,988</u></u>	<u><u>119,988</u></u>

2019

	Retained Surplus	Total
	\$	\$
<b>Balance at 1 April 2018</b>	<u>113,003</u>	<u>113,003</u>
Total comprehensive income for the year	<u>4,744</u>	<u>4,744</u>
<b>Balance at 31 March 2019</b>	<u><u>117,747</u></u>	<u><u>117,747</u></u>

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The accompanying notes form part of these financial statements.

## Northern Alliance of Councils Incorporated

ABN: 96 975 058 935

### Statement of Cash Flows For the Year Ended 31 March 2020

	2020	2019
Note	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Receipts from customers	42,158	48,204
Payments to suppliers	(47,828)	(40,745)
	-	1,137
Net cash provided by/(used in) operating activities	8 <u>(5,670)</u>	<u>8,596</u>
Net increase/(decrease) in cash and cash equivalents held	(5,670)	8,596
Cash and cash equivalents at beginning of year	<u>124,304</u>	<u>115,708</u>
Cash and cash equivalents at end of financial year	3 <u><u>118,634</u></u>	<u><u>124,304</u></u>

The accompanying notes form part of these financial statements.

# Northern Alliance of Councils Incorporated

ABN: 96 975 058 935

## Notes to the Financial Statements For the Year Ended 31 March 2020

The principal accounting policies adopted in the preparation of the financial statements are set out below.

### 1 Basis of Preparation

In the opinion of the Committee, the association is not a reporting entity since there are unlikely to exist users of the financial statements who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. These special purpose financial statements have been prepared to meet the reporting requirements of the *Associations Incorporation Act (Qld) 1981*.

The financial statements have been prepared in accordance with the recognition and measurement requirements of the Australian Accounting Standards and Accounting Interpretations, and the disclosure requirements of AASB 101 *Presentation of Financial Statements*, AASB 107 *Statement of Cash Flows*, AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors* and AASB 1054 *Australian Additional Disclosures*.

The financial statements have been prepared on an accruals basis and are based on historical costs.

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the association's accounting policies.

### 2 Significant Accounting Policies

#### (a) Revenue and other income

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the association and specific criteria relating to the type of revenue as noted below, has been satisfied.

Revenue is measured at the fair value of the consideration received or receivable and is presented net of returns, discounts and rebates, where applicable.

##### *Donations*

Donations and bequests are recognised as revenue when received.

##### *Memberships and Subscriptions*

Memberships and subscriptions are recognised at the time the invoice is raised.

##### *Interest revenue*

Interest is recognised using the effective interest method.

#### (b) Income Tax

The association is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

# Northern Alliance of Councils Incorporated

ABN: 96 975 058 935

## Notes to the Financial Statements For the Year Ended 31 March 2020

### 2 Significant Accounting Policies

#### (c) Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the association's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the association's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

#### (d) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand and deposits held at call with financial institutions.

#### (e) Trade and other receivables

Trade and other receivables are recognised at amortised cost, less any provision for impairment.

#### (f) Trade and other payables

These amounts represent liabilities for goods and services provided to the association prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

#### (g) Goods and services tax (GST)

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

Receivables and payables are stated inclusive of GST.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the statement of financial position.

Cash flows in the statement of cash flows are included on a gross basis and 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.

### 3 Cash and Cash Equivalents

	2020	2019
	\$	\$
Cash at bank	38,576	45,130
Term Deposit	80,058	79,174
<b>Total cash and cash equivalents</b>	<b>118,634</b>	<b>124,304</b>

## Northern Alliance of Councils Incorporated

ABN: 96 975 058 935

### Notes to the Financial Statements For the Year Ended 31 March 2020

#### 4 Trade and Other Payables

	2020	2019
	\$	\$
Accruals	2,750	7,750
GST payable	(135)	17
<b>Total trade and other payables</b>	<b>2,615</b>	<b>7,767</b>

#### 5 Contingencies

In the opinion of the Committee, the association did not have any contingencies at 31 March 2020 (2019: Nil)

#### 6 Commitments

In the opinion of the Committee, the association did not have any commitments as at 31 March 2020 (2019: Nil).

#### 7 Subsequent Events

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the association, the results of those operations, or the state of affairs of the association in future financial years.

#### 8 Cash Flow Information

##### (a) Reconciliation of result for the year to cashflows from operating activities

Reconciliation of net income to net cash provided by operating activities:

	2020	2019
	\$	\$
Surplus for the year	2,241	4,744
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	(2,759)	550
- increase/(decrease) in trade payables and accruals	(5,152)	3,303
Cashflows from operations	<b>(5,670)</b>	<b>8,596</b>



**Northern Alliance of Councils Incorporated**

ABN: 96 975 058 935

**Statement by Members of the Committee**

The committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 2 to the financial statements.

In the opinion of the committee the financial report as set out on pages 1 to 7:

1. Presents fairly the financial position of Northern Alliance of Councils Incorporated as at 31 March 2020 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that Northern Alliance of Councils Incorporated will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the committee and is signed for and on behalf of the committee by:



President.....



Secretary .....

Dated this 28 day of May 2020

## Independent Auditor's Report to the Members of Northern Alliance of Councils Incorporated

### Opinion

We have audited the financial report of Northern Alliance of Councils Incorporated (the Association), which comprises the statement of financial position as at 31 March 2020, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the statement by the members of the committee.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of the Association as at 31 March 2020, and of its financial performance for the year then ended in accordance with Australian Accounting Standards to the extent described in Note 1 to the financial report and the *Associations Incorporation Act (Qld) 1981*.

### 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 Association 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 – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the committee of management's financial reporting responsibilities under the *Associations Incorporation Act (Qld) 1981*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

### Responsibilities of the committee of management for the Financial Report

The committee of management is responsible for the preparation and fair presentation of the financial report and has determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the financial reporting responsibilities under the *Associations Incorporation Act (Qld) 1981* and for such internal control as the committee of management determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

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

## Independent Auditor's Report to the Members of Northern Alliance of Councils Incorporated (cont.)

### Auditor's Responsibilities for the Audit of the Financial Report

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


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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by those charged with governance.
- Conclude on the appropriateness of those charged with governance'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 entity'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 the auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

*Crowe Audit Australia*

**CROWE AUDIT AUSTRALIA**



**Mark Andrejic**

Partner

Townsville, 03 / 06 / 2020

MA:DL

3 June 2020

The President  
Northern Alliance of Councils Incorporated  
PO BOX 189  
CHARTERS TOWERS

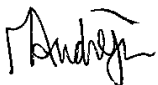
Dear Chair,

The audit of Northern Alliance of Councils Incorporated for the financial year ended 31 March 2020 is now complete. All audit procedures have been completed and financial statements have been finalised.

The special purpose financial statements for 31 March 2020 will be issued without qualification. During the conduct of the audit there were no matters to be brought to your attention.

It should be appreciated that our audit procedures are designed primarily to enable us to form an opinion on the financial statements and therefore may not identify all errors in systems and procedures which may exist. We aim however to use our knowledge of the association gained during our work to make comments and suggestions which we hope will be useful to you.

If you would like to discuss these issues or any issues regarding the audit process further, please feel free to contact me.

Yours faithfully  
**Crowe Audit Australia**Mark Andrejic  
Partner