

Elector's General Meeting

7 August 2024

Minutes

To: Elector's General Meeting Members and Councillors.

Here within are the Meeting Minutes of the Elector's General Meeting, held on the above-mentioned date in the Shire of Toodyay Council Chambers, 15 Fiennes Street, Toodyay WA 6566.



Tabitha Bateman

ACTING CEO



Preface

When the Chief Executive Officer approves these Minutes for distribution they are in essence "Unconfirmed" until the next Committee Meeting, where the Minutes will be confirmed subject to any amendments made by the Committee.

The "Confirmed" Minutes are then signed off by the Presiding Person.

Attachments that formed part of the Agenda, in addition to those tabled at the Meeting are incorporated into separate attachments to these Minutes.

Unconfirmed Minutes

These minutes were approved for distribution on 9 August 2024.



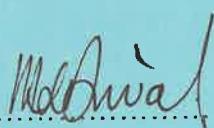
Tabitha Bateman

ACTING CEO

Received Confirmed Minutes

These minutes were ~~confirmed~~ ^{RECEIVED} at a meeting held on .

Signed:



Note: The Presiding Member at the meeting at which the minutes were confirmed is the person who signs above.

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1 DECLARATION OF OPENING

Cr Dival, Deputy Shire President, declared the meeting open at 6.07pm and read aloud an Acknowledgement of Country:

"I acknowledge the Ballardong Noongar people, the traditional custodians of the land where we meet today and the Yued and Whadjuk people, who are traditional custodians of respective lands within the wider Shire of Toodyay. I pay my respect to their Elders, past, present, and emerging."

The Shire President read through other preliminaries.

1.1 RECORD OF ATTENDANCE AND APOLOGIESMembersMembers

Cr S Dival	Deputy Shire President
Cr C Duri	Councillor
Cr R Madacs	Councillor
Cr S McCormick	Councillor
Cr J Prater	Councillor
Mr R Mills	
Mr P Ruthven	
Mrs B Ruthven	

Staff

Ms T Bateman	Acting Chief Executive Officer
Mr C Sullivan	
Mr M Werder	
Ms Grace French	
Mrs M Rebane	Executive Assistant

Apologies

Cr Wrench

Cr McKeown

2 BUSINESS LEFT OVER FROM PREVIOUS MEETING (IF ADJOURNED)

Nil.

3 OFFICER REPORTS

3.1 2022-2023 Annual Report Accepted by Council

Date of Report:	29 July 2024
Applicant or Proponent:	Shire of Toodyay
File Reference:	MTG2
Author:	M Rebane – Executive Assistant
Responsible Officer:	T Bateman – Acting CEO
Previously Before Council:	February 2024
Author's Disclosure of Interest:	Nil
Council's Role in the matter:	Review
Attachments:	1. 2022/2023 Annual Report.

PURPOSE OF THE REPORT

To receive the 2022/2023 Annual Report (**Attachment 1**).

BACKGROUND

In accordance with s.5.27 of the *Local Government Act 1995*, a general meeting of the electors of a district is to be held once every financial year on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.

The purpose of holding a general meeting is to discuss prescribed matters in accordance with r.15 of the *Local Government (Administration) Regulations 1996* which states that “*the matters to be discussed at a general electors' meeting are, firstly, the contents of the annual report for the previous financial year and then any other general business.*”

COMMENTS AND DETAILS

At an Ordinary Council Meeting held in June 2024, Council accepted the 2022/2023 Annual Report.

This report is presented to be received.

IMPLICATIONS TO CONSIDER

Consultative:

Nil.

Strategic:

Shire of Toodyay Council Plan 2023-2033

Outcome 9. Responsible and effective leadership and governance.

Policy related:

Governance Framework

Financial:

Nil.

Legal and Statutory:

s.5.27 *Electors' general meetings - Local Government Act 1995*

Risk related:

The risk in the Annual Report not being received by the Annual General Meeting of Electors is Insignificant (1). This report mitigates the risk.

Workforce related:

Nil.

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION/EGM RESOLUTION NO. EGM002/08/24

MOVED Cr C Duri

SECONDED Cr R Madacsi

That the Shire of Toodyay Annual Report for the 2022/2023 financial year, accepted by Council Resolution No. OCM199/06/24 on 26 June 2024, as presented, be received.

Voted For: Crs C Duri, R Madacsi, S McCormick, S Dival, and J Prater; and Mr R Mills, Mr P Ruthven, and Mrs E Ruthven

Voted Against: Nil

MOTION CARRIED 8/0

4 GENERAL BUSINESS**4.1 MINUTES OF THE LAST ELECTOR'S MEETING**Mrs E Ruthven

Were the minutes of the last Elector's meeting received?

Response from the Presiding Member:

Yes they were received and confirmed on 24 April 2024 by Council in April 2024. Minutes will be corrected for this meeting to remove the confirmation of minutes section.

4.2 DEPARTMENTAL CORRESPONDENCEMrs E Ruthven

In 2018 the then Council resolved:

The last item of correspondence between the Shire and the Department to be included in a Council Agenda was in April 2024 about the non-compliant charter proposed by the ARC for adoption by Council. That correspondence included the phrase "The ARC Councillors could potentially use the charter against administration" and it was dated 26 March 2024. Since then the correspondence item has not been included in any of the agendas for May, June or July.

Has there been any correspondence of a governance nature or any non-compliance matter between the Shire and the Department since 26 March 2024?

Response from the Presiding Member:

I will take the question on notice.

If so would you ensure that it is included in the agenda for the August OCM to ensure compliance within s.5.41 of the *Local Government Act 1995*.

Response from the Presiding Member:

That will depend on the response to the first question.

If there has been no correspondence can you please put the item in the August OCM agenda and put nil?

Response from the Presiding Member:

That is a reasonable request.

4.3 INFORMATION IN THE 2023 ANNUAL REPORT

Ray Mills

The matter I would like to raise relates to the information in the 2023 Annual Report, this being the first time that electors have seen this information.

I will declare that I am a current member of the Morangup Progress Association, a current member of the executive but I am only here in the capacity as a community member of Morangup.

To set the background, in 2019 the Morangup Community Hall Reserve was allocated nearly 350k of funds which were added to existing funds in same Reserve for hall upgrade. Over the coming years and through Covid, concept designs were done, money was spent on plans and then nothing really progressed any further. During those years, the funds remained in the reserve for the purpose they were set aside for by resolution of Council.

In September 2021 there are minutes showing that the Council re-purposed the funds set aside for the upgrade but there were never any communications between the Shire or Council with the MPA despite the, then Councillor Phil Hart being on the executive board of the MPA.

The re-purpose shows that the majority of the monies were to be allocated to the Recreation reserve, some to the drainage and sewage reserves but \$150k was to remain for the specific purpose of upgrades to the Hall – this was consequently shown in the budget for 21/22. Also, at that time there was a decision by Council to finish all the reserves on 30 June 2022.

Now coming to this 2023 Annual report I see that all the reserves have been reinstated including the Morangup Community Hall Improvements Fund however no \$150k has been allocated back to the reserve.

My questions are as follows:

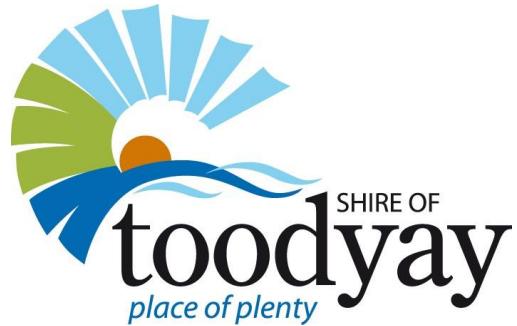
1. Given that there was no summary provided by council regarding the consolidation of reserve funds and especially the funds set aside for the Community Hall Upgrade in 2019. Can I ask, why the reserve was terminated and why there was a lack of conversation before and after the council voted.
2. During the 21/22 period, what capital works spending was done on the Morangup Hall as it was noted in the financial reports (Capital Works Infrastructure) on three separate occasions on February, March and May 2022.
3. Can you please confirm that the 150k funds set aside for the purpose of the "Morangup Hall Improvements Funded" as it was referred to, is still sitting somewhere out in one of the other reserves in error?

Response from the Presiding Member:

I will take these questions on notice and the responses will be provided with the agenda of the September 2024 Council Meeting.

5 CLOSURE OF MEETING

The Chairperson closed the meeting at 6.23pm.



ATTACHMENTS MINUTES

Elector's General Meeting

Wednesday, 7 August 2024

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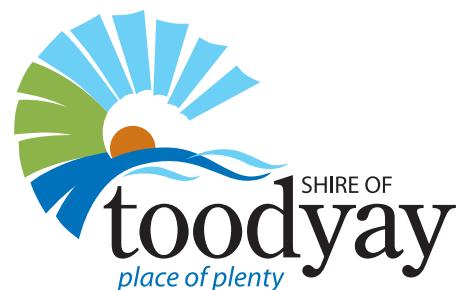
4.1	2022-2023 Annual Report Accepted by Council	
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ANNUAL REPORT

2022 - 2023

Adopted by Council Resolution No. 199/06/24 on 22 June 2024



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Acknowledgement of Country

We acknowledge the Ballardong Noongar people as traditional custodians of this land and the Yued and Whadjuk people, who are traditional custodians of respective lands within the wider Shire of Toodyay.

We pay our respects to their Elders, past, present and emerging.

Our vision, purpose and values have been embraced to reflect how we see ourselves as a community and provide the foundations for our strategic direction for the next 10 years.



Purpose

Local Government and community working together to obtain the best possible social, economic and environmental outcomes for the people of Toodyay.



Vision

We are a caring and visionary rural community, working together to preserve and enrich Toodyay's environment, character and lifestyle.



Community Values

We value highly:
Our sense of community support and spirit;
Our natural environment and healthy ecosystems;
Our rural lifestyle;
Our historic town; and
Our local economy built on agriculture and emerging tourism, arts and cultural opportunities.



Shire Values

To progress the community's aspirations, the Shire is guided by:

Integrity - We behave honestly to the highest ethical standard.

Accountability - We are transparent in our actions and accountable to the community.

Inclusiveness - We are responsive to the community and we encourage involvement by all people.

Commitment - We translate our plans into actions and demonstrate the persistence that produces results.

About Toodyay

The Shire of Toodyay, bordering the north eastern edge of the Perth metropolitan area, spans an area of 1,683 square kilometres, has a population of approximately 4,500 people and lays claim to some of the most magnificent examples of natural and cultural heritage in Western Australia.

The name Toodyay is believed to be derived from an Aboriginal word 'Duidgee' which means 'place of mists'. Toodyay is also known as 'place of plenty' referring to the richness and fertility of the area and the reliability of the Avon River.

The town site of Toodyay is located approximately 85 kilometres east of Perth in the picturesque Avon Valley. Founded in 1836 and declared a historic town by the National Trust in 1980, the town still displays fine examples of 19th century history, with architecture reflecting the early convict era. Historical buildings include the Old Courthouse (Shire Administration Centre), the Mechanics' Institute (Toodyay Library), Connors Mill and the Old Gaol. Connors Mill, a working display, and the Old Gaol Museum are open to the public for a minimal admission fee.

Toodyay provides residents with quality retail outlets and services, such as banking and ATM, post office, telecentre, library, chemist, hardware, supermarket, garage, gift stores, bakery, hotels and restaurants, day care centre and a district high school.

Sporting facilities include bowling greens, tennis courts and a skate park, as well as cricket and football fields.

Flowing through Toodyay is the beautiful Avon River on which the world's longest white-water race, the Avon Descent, is held each year. Residents and visitors can enjoy a peaceful picnic at Toodyay's Duidgee Park where there are barbecue facilities, children's playgrounds, public toilets and a miniature railway.

Also located within the Shire are the Avon Valley National Park and numerous



Reserves that become a blaze of colour with magnificent displays of wildflowers during the spring months.

The Shire of Toodyay forms part of the Western Australian Wheatbelt region and a significant proportion of the land is used for agricultural activities, particularly sheep, cattle and grain.

Extracts Industrial Park is located approximately 5km from Toodyay and currently accommodates various light industries. A future industrial area has also been identified that will have the capacity to accommodate the future long term industrial needs of the Shire.

Tourism is a growing industry that has significant potential to expand, with visitors being attracted to the dramatic landscape, significant heritage values and country lifestyle. There are many artisans in the region, as well as a wide selection of venues that offer quality accommodation. The Toodyay Visitor Centre is the ideal source for obtaining information about places of interest.

The Shire of Toodyay continues to experience a migration of people from the Perth metropolitan area who are seeking an alternative semi-rural life-style, resulting in unprecedented demand for property and development. With a commuter train service available, more people are working from home and increasing numbers of fly in fly out workers in the mining industry.

From the Shire President



*Cr Michael McKeown
President*

Finalisation of the Shire's financial audit for 2022-2023 was delayed until June 2024. The audit opinion of the Office of the Auditor General (OAG) was qualified because the Auditor General was unable to obtain sufficient and appropriate evidence regarding the 2021-2022 financial report which was submitted for audit purposes without complete and underlying records.

The OAG advised that the result of the audit was generally satisfactory but drew attention to some deficiencies in internal control and other matters that were identified during the audit. Further detail can be found in the Independent Auditor's report included within this report.

I thank the Shire Officers and others who worked long and hard to bring the Shire accounts to an auditable standard.

During the year, the uncertain future of Toodyay Community Resource Centre (TCRC) was resolved when Council determined to ensure that this community service would be retained under Shire management. The TCRC, now based at the Community Centre, reopened in November 2022.

Negotiations for a new medical general practice in Toodyay were successful, with a contract signed in March 2022 to supply this service.

An upgrade at Newcastle Park saw the installation of a new inclusive and

accessible playground, including a water fountain generously donated by Toodyay Op-Shop. A Parkrun, a community fitness event, began during the year from Newcastle Park each Saturday thanks to the enthusiasm and hard work of our local Parkrun group.

Congratulations should also go to Frank Vinton from Morangup, who secured funding through the Stronger Communities Program for the redevelopment of the Morangup Community Hall half basketball court.

The official opening of the Julimar Volunteer Bush Fire Brigade's new station took place in September 2022.

Asset rationalisation allowed the sale of some properties and the return of Syred's Cottage to the Syred family.

External recognition was received for the Shire's Reconciliation Action Plan, Julimar Road works in West Toodyay and signage at the historical St John the Baptist Cemetery. The Gnulla Karnany Waangkiny (Our Truth Telling) display at the Gaol Museum and Connor's Mill was the winner of the National Indigenous Project Award at the 2023 Australian Museum and Art Galleries Association Awards.

The need to conserve our native vegetation led the Shire to engage with the Department of Water and Environmental Regulation to ensure that clearing for road

From the Shire President continued...

works includes protection and offsets for local vegetation.

Due to emerging biosecurity concerns related to feral pig intrusions and the introduction of Japanese encephalitis and foot-and-mouth disease, Toodyay Rangers trapped and sampled feral pigs as a frontline defence against these risks.

Ministerial approval was received to reduce the number of Shire Councillors from nine to seven.

I thank Shire Councillors, community members of committees, Shire Officers and the many Shire volunteers for their dedication and hard work throughout 2022-2023.

From the Acting CEO



*Mrs Tabitha Bateman
Acting CEO*

As we reflect on the time that has passed since the end of the 2022/2023 financial year, I am proud to highlight the progress we've made as a team. The 2022/2023 year presented numerous challenges, yet we have achieved significant milestones, particularly with our financial statements.

Our challenging enterprise software implementation continued throughout the 2022/2023 year and beyond, contributing to delays with our audit. However, we thank Dry Kirkness for their efforts during the audit and anticipate a smoother process for future financial statements. These accomplishments are a testament to the collaborative efforts of our dedicated staff and consultants.

While it was difficult to bid farewell to valued employees, we have successfully attracted new talent and promoted deserving individuals internally, ensuring that our team remains strong and committed. I am immensely grateful for our hardworking staff and volunteers, whose continued efforts are the backbone of our progress and success.

We continue to work with the community to provide facilities and services that improve the quality of life in and appeal of Toodyay. This includes event sponsorship and partnerships. One of these partnerships is with the Noongar Kaartdijin Aboriginal Corporation (NKAC) as part of the Shire's Reconciliation Action Plan. Additionally, we deeply appreciate the countless hours volunteered by members in our community. Their dedication has been instrumental in delivering events and activities that highlight the unique charm of Toodyay and promote our town.

I look forward to continuing to work collaboratively with Council and the community on key advocacy priorities and to build on our achievements to work towards a brighter future for our community.

“

Toodyay is known as the ‘place of plenty’ referring to the richness and fertility of the area and the reliability of the Avon River.



COUNCIL

Advocacy Activities

Priority Area	Description
Transport	WALGA - Bypass discussions Business case RFQ for bypass Regional Road Group - Extra funding Hosted the Department of Planning Lands and Heritage (DPLH) Regional Heritage Workshop Award entries - Bindi Bindi-Toodyay Road
Mining in Toodyay	Heads of Agreement signed with Chalice Mining
Water Management and Environment	Discussions through Avon Regional Organisation of Councils Northam Waste fees increase Objection to Allawuna landfill (York)
Energy Sustainability	WALGA - Proposed electricity increases (Western Power)
Tourism, Culture, Community and Events	R.A.R.E. (Really Awesome Regional Events) via Bourby Webster, Hon. Darren West, and letters of support Award entries - Gnulla Karnany Waangkiny Interlibrary loan services Staying in Place
GP Services	WALGA - Procurement and GP services Contract finalisation
Other	Datacom Australian Fire Danger Rating System CCTV (Western Power)

Elected Members



Rosemary Madacsy
Shire President



Beth Ruthven
Deputy President



Philip Hart
Councillor



Michael McKeown
Councillor



Danielle Wrench
Councillor



Susan Pearce
Councillor



Charmeine Duri
Councillor



Steven McCormick
Councillor

Executive Staff



Suzie Haslehurst
Chief Executive Officer

- Executive Services
- Governance
- Strategic Planning
- Marketing and Communication
- Work Health & Safety
- Advocacy



Tabitha Bateman
Executive Manager Corporate and Community Services

- Customer Service and Administration
- Finance/Payroll/Audit
- Rates
- Records Management
- Libraries
- Information Technology
- Human Resources
- Community and Engagement
- Tourism and Events
- Arts and Culture
- Recreation



Hugo de Vos
Executive Manager Development and Regulation

- Public Health
- Built Heritage
- Environmental Sustainability
- Building and Planning Services
- Ranger Services



Jan Augustin
Executive Manager Infrastructure and Assets

- Parks and Gardens
- Waste Management
- Roads, Bridges, Drainage, Construction and Maintenance
- Reserves Management
- Emergency Services
- Asset Management
- Facilities Maintenance

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OVERVIEW

Plan for the future - Overview

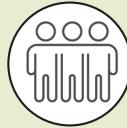
The Shire of Toodyay Council Plan 2023-2033 combines our Strategic Community Plan and Corporate Business Plan into one guiding document for the next decade.

It aims to address three key areas: where we are now, where we want to be, and how we get there. It also describes a future vision for the Shire, how we will achieve and resource our objectives, and how our success will be measured and reported.

The full Plan for the Future is available to view and download on the Shire website.



Our vision: We are a caring and visionary rural community, working together to preserve and enrich Toodyay's environment, character and lifestyle.

		
People	Planet	Place
Outcomes		
Toodyay has a safe, cohesive, and healthy community.	Our natural assets and ecosystems are being maintained and protected for the enjoyment of current and future generations.	Our rural lifestyle is valued and is being enhanced with thoughtful planning and development.
1: A safe and healthy community. 2: An inclusive, connected community.	3: Our natural assets and ecosystems are being maintained and protected for future generations. 4: Climate resilience.	5: High quality town planning complements our rural ambience and heritage. 6: Safe, sustainable, and affordable transport options.

OVERVIEW

Initiatives scheduled for 2023/2024 include:

- Advocating for an increased police presence in Toodyay
- Advocating for service providers to expand mental health services for young people
- Advocating against the approval of environmentally threatening industries and landfill west or south of the Avon River or within declared parks and reserves
- Reviewing the Shire website to improve access to natural disaster management information, public education resources and local support services
- Provide an online communications tool to improve communication about scheduled road improvement projects
- Promoting the Shire's Community Funding Program for community-led initiatives
- Seeking funding for a public art program to enhance tourism
- Developing a new 10-year Long-Term Financial Plan



Prosperity

Performance

Together we are building a vibrant, diverse, and sustainable economy.

Through best practice leadership and governance, we are achieving the best possible social, economic, and environmental outcomes for the people of Toodyay.

Outcomes

Outcomes

- 7:** A strong, diverse, and sustainable economy.
8: Toodyay is a popular tourism destination.

- 9:** Responsible and effective leadership and governance.
10: Happy community members who feel heard, valued, and respected.



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HERITAGE AND MUSEUMS



Reconciliation Action Plan 2023-2026

The Shire's second Reconciliation Action Plan (RAP) was launched in June 2023. While the first plan focused on developing and strengthening relationships with Aboriginal stakeholders, the current RAP is underpinned by longer-term strategies and working towards defined targets and goals.

A cultural celebration for the launch of the Gnulla Karnany Waangkiny (Our Truth Telling) project was held at the Wicklow Shearing Shed, Newcastle Gaol site, on 8 September 2022. Elders, dignitaries and Toodyay community members gathered for the event, which featured a smoking ceremony, traditional dancers and morning tea.

In addition to signage placed at Newcastle Gaol Museum, this project also resulted in Aboriginal cultural information boards being installed at Connor's Mill, the Community Resource Centre, and Toodyay Information Bay.

In May 2023, Gnulla Karnany Waangkiny won the Indigenous Project Award at the Australian Museums and Galleries Association conference in Newcastle, NSW.

St John the Baptist Cemetery, Pelham Reserve

A Roman Catholic cemetery was established uphill from the original St John the Baptist Catholic Church, near the junction of Stirling Terrace and Hamersley Street. Burial records indicate 66 people were buried here between 1864 and 1897, and there are anecdotal accounts of later burials.

By the 20th century, a section of the main Toodyay Public Cemetery was being used for Catholic burials. In 1945, a bushfire came through the old Catholic Cemetery and burnt the remaining wooden markers. St John the Baptist Cemetery faded from public memory until a commemorative project was undertaken in 2022.

HERITAGE AND MUSEUMS

Directional and informational signage, including the names of people known to be buried at this location, were manufactured and installed on site; and a walking track from Duke Street was created to allow access to the north-eastern boundary corner of the cemetery. Both were unveiled at a ceremony in November 2022.

The individual locations of graves remain unknown.

Networking

In May 2022, a Heritage for Local Government workshop was held in the Toodyay Memorial Hall, hosted by the Department of Planning, Lands and Heritage. This workshop provided an opportunity for local government staff and heritage stakeholders to learn about the latest developments in and current projects across the fields of historic and Aboriginal heritage.

In November 2022, local government curators and heritage professionals came together for an all-day workshop at Newcastle Gaol Museum, with attendees traveling from rural and metro areas to be part of the proceedings.



Shire art collection

A new storage area for the Shire's art collection has been set up at the Community Resource Centre. Racking has been installed and additional hangers affixed to the artworks, enabling them to be hung safely when not on display.



Museums volunteers

Volunteers contribute to many of the activities undertaken at our museums. Both Connor's Mill and Newcastle Gaol Museum continue to be open seven days a week, with volunteers doing a wonderful job of welcoming visitors to the Gaol.

Volunteers are also working behind the scenes with transcribing, documentation, research, exhibition preparation, and initiatives to attract more local visitors. Fundraising by volunteers has paid for off-the-shelf ramps which allow more inclusive access to the Gaol courtyard and temporary exhibition room.

HERITAGE AND MUSEUMS



Displays

In the temporary exhibition room at Newcastle Gaol, display cabinets have been repositioned, some elements of the Toodyay Families exhibition have been removed, and a partial recreation of the courtroom display has been revised, along with the return of the Toodyay Convict Depot video.

In one cell, a new display was installed titled "Costumes and Textiles: Bringing history to life". This is a recreation of an early museum display from 1965. Detailed historical information about each object on display is now available via QR codes linked to our records on Collections WA.

In Connor's Mill, the beekeeping display has been expanded, with QR codes (added to object labels) linking to "audio bites" taken from Sam Cook's 1994 oral history about the Cook family's beekeeping activities from the 1920s to the 1950s.

A grinding dish and stone (muller) found on a farm in the Toodyay/Coondle area has been loaned to Connor's Mill by Noongar Kaardijin Aboriginal Corporation for display. Beforehand, a smoking ceremony was held to heal the spirits of the traditional owners of this artefact.

Public programs

National Trust Heritage Festival 2023:

Oral History Focus Day—part of this annual heritage festival—was held on 29 April 2023 at Connor's Mill and Drummond House, in partnership with Toodyay Historical Society. At Connor's Mill, Sam Cook's voice from his 1994 oral history was added as narration to a slideshow running throughout the day on the ground floor. Displays on the top floor of the mill were expanded to incorporate Sam's voice describing some of the artefacts on display, making it a more interactive experience. Descendants of the Cook family were invited to attend.

School holiday activities (in partnership with Toodyay Visitors Centre):

In July 2022, the Toodyay Tourist Precinct Geocaching Trail was promoted. Geocaching is a real-world outdoor treasure hunt, and Toodyay's trail involved tracking down eight hidden "caches". A prize was offered to participants who successfully completed the challenge.

During the September 2022 school holidays, a "Who is Moondyne Joe?" quiz activity took takers on a quest for answers, with the seven Toodyay Convict Depot Walk signs around town holding the desired information. Moondyne Joe also had to be tracked down in the Gaol, his location changing every day.

HERITAGE AND MUSEUMS



10th Light Horse visit

Members of the WA 10th Light Horse organisation visited Newcastle Police Stables early on Sunday 26 February 2023 to film a documentary, using the historic buildings of Toodyay as a backdrop. Later in the day they set up a display next to St Stephens Church, talking to and taking photos with the public.

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ECONOMIC AND COMMUNITY DEVELOPMENT



SHIRE EVENTS

Toodyay International Food Festival

Taking place in August 2022 alongside the Avon Descent, Toodyay International Food Festival and Family Fun Day was a fantastic all-ages event featuring over 20 food vans and an array of entertainment. Duidgee Park hosted a range of fun, family-friendly activities including a bouncy castle, face painting and animal farm. All activities were selected to enhance the Avon Descent spectator experience and encourage attendees to spend more time in Toodyay.



ECONOMIC AND COMMUNITY DEVELOPMENT



Australia Day Breakfast and Citizenship Awards

Locals and special guests gathered at Toodyay Recreation Centre on 26 January 2023 for our Australia Day celebrations. The program included a complementary barbecue breakfast, live music from a local string quartet led by Perth Symphony Orchestra founder Bourby Webster, and a speech by Janice Standen—2022 WA Senior Australian of the Year and president of Grandparents Rearing Grandchildren WA (GRGWA). Presentations for the 2023 Community Citizen of the Year Awards were also made on the day, with Sandra Cousins (Citizen of the Year), Kyla Browne (Youth Citizen of the Year), Wayne and Desraé Clarke (Senior Citizens of the Year) and Toodyay District High School P&C (Active Citizenship) being recognised for their valuable community contributions.



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CORPORATE & COMMUNITY SERVICES

OTHER EVENTS

Moondyne Festival and Fibre Festival

We welcomed back both of these popular events this year, and both were enthusiastically attended by their largest volume of visitors to date.

Toodyay Boshack Rodeo

Toodyay also hosted the Boshack Rodeo for the first time on 25 March 2023. This event, presented by Double Barrel Entertainment, was a tremendous success with over 3,700 visitors from all over WA coming along for the ride. Double Barrel was immensely impressed with the assistance from the Shire and the event itself, and plan to hold another rodeo in 2024.

Tourism

An Avon Valley Alliance collaboration with Destination Perth produced fresh, professional images of Toodyay and local businesses, which have been used for various promotional purposes and made available to those businesses. The two organisations collaborated again to host a famil with social media influencers, showcasing our region. Other Avon Valley Alliance activities included a successful stand at the Perth Caravan and Camping Show in March, and hosting a business sundowner in Toodyay in April.

General and community

The Economic Development Coordinator applied for and was successful in a The Stronger Communities grant to create an art gallery space at our Community Centre. The Centre will display artworks created by Toodyay locals that have won awards over the years at the Toodyay Agricultural Show. The grant also includes landscaping which allows front access to the front of the centre including wheelchair access.

Projects in progress

- **Tourism transport:** We are exploring current public transport options and future capabilities. Toodyay is the only historical town in Western Australia currently serviced by a passenger train, but current services are limited and expensive. We are considering options to expand the service and reduce prices.
- **"Arts Hubb":** We are researching viable and reasonable options for an art space in town—for example, the Memorial Hall's Lesser Hall (unused and closed to the public for most of the year).
- **Visitors Centre upgrade:** Work is continuing on the Visitors Centre upgrade, and we are also looking into acquiring a liquor licence to enable the sale of local wines.
- **Chamber of Commerce (COC) collaboration:** There is potential for the Shire to work with COC on projects that will benefit the town and community—for example, a Destination Management Plan which involves community stakeholders compiling a 1-5 year plan. A Destination Management Plan covers tourism and economy, and allows for preventative planning and preparation for natural disasters that may affect businesses and tourism.



A shot from 2023's influencer famil showcasing Toodyay's natural flora (photo: Helen Janneson Bense).

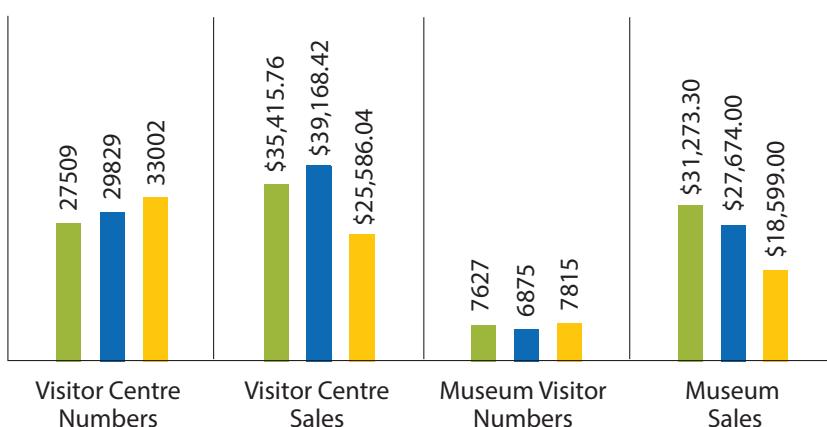
TOODYAY VISITORS CENTRE

Visitors

Toodyay remains a popular travel destination, despite the post-covid resurgence in overseas travel. With international travelers once again able to visit Australia, many of our end-of-year visitors were coming to us from other countries, and we were proud to show them all Toodyay has to offer.

OVERVIEW

■ 22-23 ■ 21-22 ■ 20-21



Attractions and activities

We experienced a wonderful 2022 wildflower season in our nature reserves, and took full advantage alongside Destination Perth with our influencer famili. The photo session in Wongamine Reserve provided us with a repository of photographs for use when promoting one of Toodyay's biggest tourist attractions and the area in general.

Connor's Mill and Newcastle Gaol continue to be significant attractions for visitors. Compared to 2021/2022, there has been a higher volume of locals visiting both museums, largely due to the new and revamped exhibits in place.

Together with our museum curator, we create a children's activity or worksheet every school holidays to keep local and visiting young ones entertained and help them learn more about Toodyay and its history.



TOODYAY VISITORS CENTRE

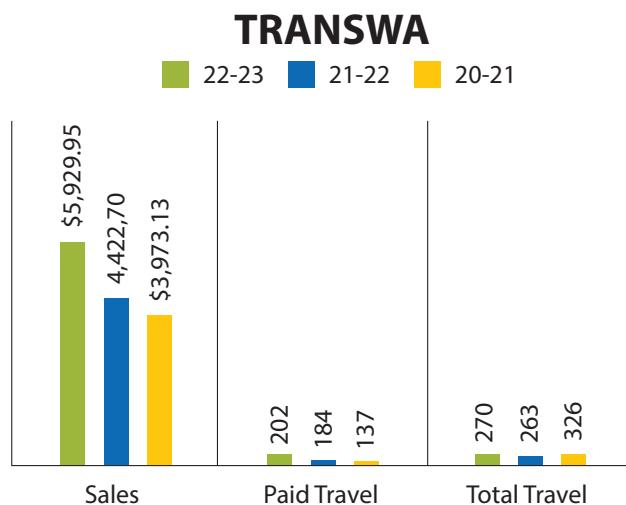
Centre refresh

A decision was made by our Visitors Centre Team Leader and Economic Development Coordinator not to produce a 2023 tourism brochure, as we still had a large collection of 2022 brochures. Instead, our focus was on refreshing the Centre's shop area. New display stands have been purchased and accompanying storage drawers will be acquired as well, with this refresh to be completed by the end of 2023.

Our continued partnership with Noongar Kaartdijin Aboriginal Corporation has seen an interpretive design of "Three Moort"—an artwork by local Ballardong and Yued Noongar yorga (woman) Sarah Miles—become a large welcome wall wrap greeting Centre visitors, replacing the previous image of Pelham Reserve. It is our intention that this links to the Noongar walking trail NKAC is working on.

TransWA

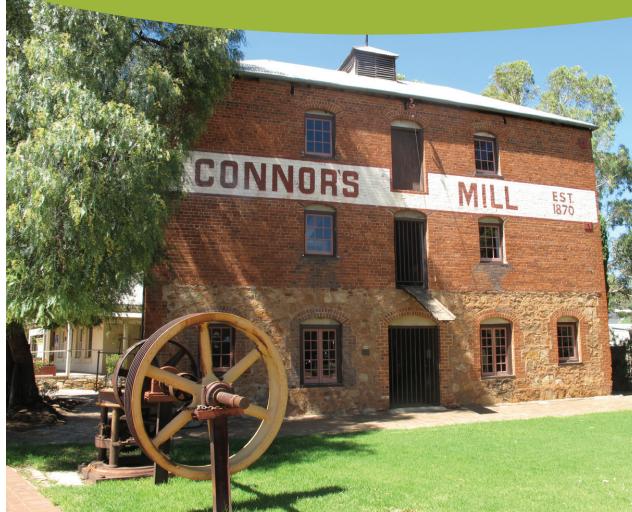
We are still an agent for TransWA, and there has been increasing interest in train travel from both new residents and visitors coming from the city for day trips. The number of paid travelers increased during this financial year.



"Three Moort" by Sarah Miles, as displayed at the Visitor's Centre.



TOODYAY VISITORS CENTRE



Centre staff

2022-2023 has seen some staff changes for the Visitors Centre. What began as long service leave for Sandy became a decision to retire at the start of 2023. Then, in September, we welcomed volunteer Dylan, who initially started with us to increase his confidence in working with others. He is now doing well in customer service and is employed on a casual basis for weekends.

Another long-standing staff member, Stephanie, made the decision to depart in mid-June. As a result we employed two extra casual team members to cover weekends. Stephanie spent the last six weeks in her role training one casual to take over her Saturday position, with the other new team member in a weekend support role.

Famil tours for new team members increased, assisting their understanding of the businesses we promote and experiences available in Toodyay. Professional development continued with staff attending a local government induction, TransWA training, mental health training, and a smartphone video creation workshop.



COMMUNITY RESOURCE CENTRE



In September 2022, the Shire of Toodyay agreed to become the legal entity responsible for the Toodyay Community Resource Centre. A large financial debt accrued by the TCRC caused an uncertain future, but with the Shire on board the community has been able to continue accessing this valuable asset's facilities and services.

The year in numbers

New members	42
Hot Office hires	67
Conference Room hires	70

Daily walk-ins

Government and community information/tasks	20
Business/job seeking assistance	13
IT/information sourcing assistance	94

Events

Community Development

- Weekly Kids Club (x28)
- Weekly Youth Choir (x18)
- Movie and Morning Tea (x2)
- School Holiday Programs (x10)
- Astronomy Night
- Halloween Disco
- Toodyay Christmas Street Party
- Carmen Opera Livestream
- Moondyne Festival Flea Markets
- Be Connected Program (digital skills lessons, x3)

Economic Development

- Foot and Mouth information session
- Excel in Business workshops (x2)
- Branding with Canva workshop
- Business sundowner

COMMUNITY RESOURCE CENTRE

National Science Week 2022

The TCRC was a successful applicant of the National Science Week grant in 2022. The TCRC held a science themed Kids Club on Thursday 18 August, where participants created their own telescope, straw rockets, sun dials, balloon powered rovers, and 3D holograms to fit the theme "Glass, more than meets the eye". On Saturday 20 August, the TCRC held an astronomy night facilitated by Perth Observatory. More than 80 participants enjoyed viewing Toodyay's beautiful night sky through telescopes and learning about astronomy.

TCRC and TDHS P&C Halloween Disco

Among the TCRC's annual events is the Halloween Disco with the TDHS P&C. This one was particularly spooky with Halloween treats, facepainting, a DJ, a photo booth, and best dressed prizes. The event was well attended with 97 kids aged 3-15 enjoying the spectacularly scary night.

2022 Toodyay Christmas Street Party

The 2022 Toodyay Christmas Street Party was certainly one of the best. The event was held on Friday 2 December 2022, from 6pm-9pm, along Stirling Terrace, Toodyay. There was a huge variety of stalls selling handmade crafts and gifts, local community groups selling Christmas treats and foods, and roving entertainment which included beautiful winter wonderland stilt walkers, a candy cane, the Grinch himself, a magician, and acrobats. Among the stage performers were the Toodyay Youth Choir, Toodyay Community Singers, Avon Valley Shotokan, Avon Fund Dance Club, and The Julinquents band.



TDHS students had a terrifyingly good time at the Halloween Disco.

COMMUNITY RESOURCE CENTRE



Festivities at the Christmas Street Party.

Be Connected Program

The TCRC was successful in applying for the Building Digital Skills Grant Round 43 to provide support to older Australians 50+ through free digital mentoring lessons. Ten weekly lessons were held from June 2023 where each week covered a different topic relating to using digital devices and exploring what the online world has to offer.

SOCK Week 2023

In the last week of June 2023, the TCRC engaged in activities and initiatives for SOCK (Save Our Country Kids) Week, a road safety initiative created by the Narembeen CRC. The TCRC held a fantastic Fluoro Friday which involved Shire staff, local businesses, Kids Club participants and the local community wearing eye-catching hi-vis clothing for the cause. The Victoria Hotel had free soft drinks for drivers on Friday 30th June and TDHS students took part in creating promotional posters for display.



SOCK Week 2023.

TOODYAY PUBLIC LIBRARY



The year in numbers

 **199**
new members

 **1,827**
interlibrary loans
processed

 **2,952**
digital library items checked
out via eResources

 **15,551**
physical library
items issued

 **260**
cumulative public
computer sessions and
Wi-Fi logins per month

 **42**
new Facebook
group members

Curating our collection

We have added approximately 100 new items to our shelves each month of the past financial year, aiming to build a core collection of popular authors and topics while keeping our collection fresh. New items are made up of our own purchases (mostly new release fiction), tailored to the tastes and requests of our members; monthly deliveries of stock from State Library of WA (SLWA) suppliers; and donations from the public.

Changes to inter-library loan access

Early in 2023 we were informed, via SLWA, that a decision had been made by Public Libraries WA (PLWA) to cease the inter-library loan transport service for rural and regional libraries, based on financial, environmental and other factors. As a significant user of this service—which has allowed us to expand the materials available to the Toodyay community, in spite of not having the space for a metro-size collection—this has noticeably affected what we can provide to our patrons and when we can provide it. Our inter-library loans have decreased considerably as we must now either send and receive items via Australia Post, or drop off/pick up in person. We have adapted to this situation out of necessity by procuring as many items as possible from Northam Library (whose stock is considerably larger than ours) and ensuring we retain and purchase as many key items and requests as possible—however, we are advocating for PLWA's decision to be revisited in future and alternatives explored.

TOODYAY PUBLIC LIBRARY

eResources

In 2022, Hoopla—an eResource platform offering free access to eBooks, eAudiobooks, magazines, music, movies and more—became available to Toodyay Library members. Hoopla joins our existing platforms BorrowBox (eBooks and eAudiobooks), Overdrive (eBooks, eAudiobooks and eMagazines) and Kanopy (films and documentaries). We are currently producing a new all-in-one guide to this range of eResources, to raise further awareness of the platforms themselves (particularly in light of limited ILLs) and their user-friendliness.

Children's activities

Our weekly Rhyme Time and Story Time sessions are still going strong, newly led by our casual Simone. Attendance numbers have fluctuated week-to-week, but we are proud to provide these entertaining and enriching mornings to any and every infant and child who joins us with their parent/guardian.

We continue to supply Better Beginnings packs to young children through Toodyay District High School and the Child Health Nurse, helping to foster literacy, provide sensory experiences, and nurture imaginations from the early stages of children's lives—hugely important to their development.

Regular and special events

Our Meeting Room is used regularly by members of our Book Club (1st Wednesday of the month) and by the local University of the 3rd Age discussion group (every second Thursday). Study and tutoring sessions in the space have increased in 2023, and we are considering options to create study areas in the library that are more fit for purpose and provide more privacy.

We hosted several special events across 2022/2023—the most popular being our annual Christmas collaboration with Christmas 360. Following on from previous wreath-making and table centrepiece workshops was December's "Decorate Your Own Extendable Santa" session, with our many guests taking full festive advantage of the decoration station to personalise their Santas.



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DEVELOPMENT AND REGULATORY SERVICES

Policy review

This year has been notable for the continued work on reviewing Shire policies. Current local planning policies are crucial to Shire governance, playing a significant part in shaping community development, managing resources, and ensuring orderly growth. They guide how the Shire grows and evolves; can influence the type of housing, infrastructure and businesses that are developed here; protect the environment; stimulate the economy; and preserve Toodyay's unique character.

These policies also help ensure that development aligns with the community's values and aspirations—fostering a sense of place and belonging—while complying with legal and environmental requirements.

In all cases, the policies have been thoroughly workshopped with Elected Members. In addition, they have been put out for community consultation, as public input is essential in developing policies that reflect the values and preferences of Toodyay's residents.

State Administrative Tribunal

Recognition of the appeals process through the State Administrative Tribunal (SAT) is an essential aspect of administrative law in many jurisdictions, including Australia. SAT serves as an independent body that reviews and adjudicates on various administrative decisions made by government agencies—ensuring they are made fairly, transparently, and in accordance with the law.

This year the Shire has been involved in three appeals through SAT in relation to planning and compliance enforcement. This resulted in one matter being dismissed by the tribunal, while the remaining two were resolved through mediated outcomes.

Local Planning Scheme No. 5

In March 2023, Council resolved to adopt the draft Local Planning Scheme No. 5. This was a significant milestone in a very long process, which had seen numerous workshop sessions with Elected Members, and input and assistance from representatives of the Department of Planning, Lands and Heritage.

At the time of writing, the Scheme is still with the Western Australian Planning Commission, and we anticipate that it will finally be signed off by the Minister and ready for publication in the Government Gazette in late November or early December 2023. This will represent the culmination of the new Scheme's creation.

DEVELOPMENT AND REGULATORY SERVICES

Local Planning Strategy review

The Shire's Local Planning Scheme was adopted in 2018 and is now considered mid-life. Conducting a mid-life review of a Local Planning Strategy for any Shire is key to keeping the strategy relevant, responsive to community needs, and aligned with changing circumstances and regulations. It ultimately helps ensure that the Shire's planning processes remain effective and adaptable to the evolving needs and aspirations of its residents and stakeholders.

Preliminary work has commenced on the Local Planning Strategy review.

Subdivisions

The Shire received ten subdivision referrals from the Western Australian Planning Commission. Most of these were two-to-three lot subdivisions, but we also supported a proposed 100-lot subdivision in February 2023. This was a reactivation of an expired application in the Foggarthorpe Structure Plan (Riverhills Estate, Nunile).

Focus on dogs

The Shire continues to deal with an influx of dog-related compliance issues. This is primarily related to effective confinement of dogs and dog attacks. Work in this area included a revised Dogs Policy, and the Rangers have held educational BBQs with the public to increase knowledge of confinement, registration and animal control. Furthermore, the Shire will be seeking to strengthen its position on dog management and be clearer about compliance enforcement processes in the future.

Compliance

One of our main focus points, both in terms of challenges to the department and progress, has been compliance. Compliance is an essential part of regulatory services, consisting of adherence to laws, regulations, guidelines and specifications relevant to the Shire's regulatory function. Non-compliance issues will unfortunately always be part of the landscape, and we have an obligation and an opportunity to improve how these matters are dealt with, particularly so they resolved in a fair and consistent manner.

Compliance issues tend to be highly resource-intensive on officer time, and this ultimately takes staff away from more progressive Shire projects. The department is improving community education on compliance matters through an increased presence in the Toodyay Herald and written communication to landowners. However, we are also taking a more consistent approach with punitive measures such as infringements. Our aim is that refining both educational and punitive approaches will lead to compliance matters being dealt with more efficiently in future.

RANGERS

Feral pigs

Feral pigs are a declared pest, likely to have a considerable impact on the environments where they become established. They directly affect agriculture by feeding on crops and livestock, causing damage by rooting and trampling, and harbouring and spreading diseases and parasites.

This year, Shire Rangers have successfully trapped 153 feral pigs using two remotely viewed and controlled traps they designed. Each trap has a door that can be set with a simple text message.

These traps were set up in eight locations across the Shire where we have identified prolific feral pig activity: Bindoon-Dewars Pool Road, Black Wattle Road, Cobbler Pool Road, Picnic Hill Road, Deepdale Farm, Rugged Hills, the Coondle West area, and Morangup Road. We have successfully trapped in all of these locations, with trap numbers ranging from 10-40 at a time. Once trapped, pigs are humanely euthanised the following day.

We are currently working with the Department of Health and the Shire Environmental Health Officer regarding blood samples and the removal of tonsils for testing. Should foot-and-mouth disease enter Australia, feral pigs will be the biggest and fastest carriers. Japanese Encephalitis—another disease they often carry—is already in the Pilbara.

With the assistance of the Department of Primary Industries and Regional Development (DPIRD), we have also placed tracking collars on two pigs, known as Moondyne and Joe, in the Picnic Hill area. This GPS-tracking has already provided information regarding distance travelled and sleeping habits. The data we receive on a daily basis will assist us to further address Toodyay's feral pig problem.

2022 (first year of trapping)

2022
72

2023
153

Total
228

This year's figures so far show that the collared pigs significantly boost trapping success.

Public education

A continuing Ranger initiative has been public education. During the last financial year, the team held community barbecues as a way of encouraging residents to come and have informal conversations about important issues like dog confinement, firebreaks, and fire safety. This year, we focused on getting residents bushfire ready, particularly emphasising firebreak requirements. Rangers are keen to work with the community on these important safety matters, and see education and approachability as an important way to facilitate that partnership.

ENVIRONMENTAL HEALTH

Overview

Environmental Health Officers provide advice to maintain good community health, and enforce state and local health laws in coordination with State Government agencies. The Shire's part-time Environmental Health Officer issues licences; investigates noise and health complaints; and conducts inspections of lodging houses, food businesses, offensive trades, on-site wastewater systems, caravan parks, animal establishments, public buildings, public traders, unsound dwellings, and events.

In 2022/2023, the Shire of Toodyay has continued to be an active participant in the Wheatbelt Local Government and Health Partners Collaborative Series (launched in 2021), Regional Environmental Health meetings (online and in Armadale), and the Wheatbelt Chronic Conditions Collaborative.

Free FoodSafe training, provided at a discount from Environmental Health Australia, and allergen training continues to be available to and provided for all new and newly-owned food businesses in Toodyay.

In 2022 we have continued working with DPIRD to track feral pigs, and collaborated with the Department of Health in its program of active Japanese Encephalitis Virus surveillance. Alongside the Department of Health, we also helped coordinate extra mosquito trapping and sampling to test for signs of flavivirus, following an increase in mosquito-borne disease activity in the South of WA towards the Wheatbelt. A group of chicken owners volunteered to assist with extra surveillance as temporary sentinel for chicken flocks, as required by the Department of Health.

The Shire's non-mandatory sampling of the river and recreational waters, in progress since late 2021, allowed for the detection of amoeba activity in summer 2022 and for subsequent warnings to be put in place.

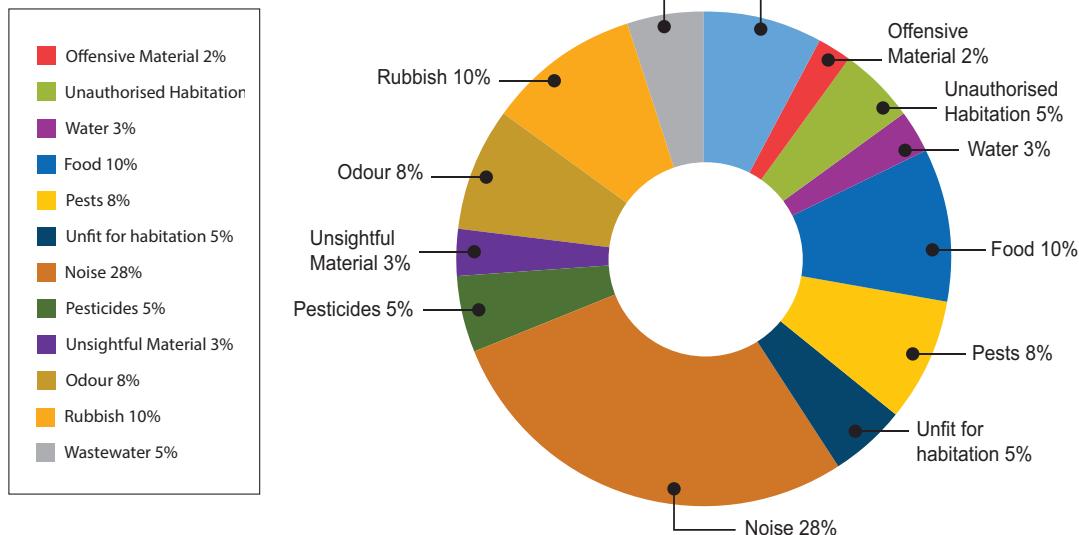
The Shire of Toodyay Health Local Law was developed in 2017 to provide a more representative local law than adopting the Department of Health's Model By-Laws Series A. This local law has been put out for community comment, and its first review will be presented to Council.

ENVIRONMENTAL HEALTH

A Toodyay Health Profile has been developed to help inform planning and policy. Following consultation and a Public Health and Wellbeing Survey of the community in 2022, a Public Health and Wellbeing Plan has been drafted for Council. This plan will be integrated into the Shire's Strategic Plan to streamline decision-making and the resources that go into Shire plans.

Environmental Health Statistics	No.
New food businesses	6
Registered food businesses	59
Food business inspections	26
Food complaint investigations	5
Food illness investigations	0
Coordinated food sampling undertaken	3
Industrial investigations	1
Stallholder permits	148
Wastewater approvals	30
Wastewater Permits to Use	12
Wastewater overflows	4
Water samples	52
Health Notices	4
Noise warnings	6
Health infringements	1
Hazardous waste clean-ups	4
Housing issues	3

2022 - 2023 Complaints



BUILDING AND STATISTICAL INFORMATION

The Shire continues to use the services of a contract building surveyor. As these services are outsourced, information provided in this section will be limited to statistical data.

Building

Building Permits/Approvals	135
Dwellings	30
Outbuildings	37
Patios	11
Water tanks	17
Carports	8
Swimming pools	5
Ancillary	1
Retaining walls	1
Additions and alterations	3
Insurance repairs	1
Deck	2
Demolition	1
Office	1
Insurance reapsirs	1
Work factory	1
Verandah	1
Toilet block	1
Shade sail	1
Church refurbishments	1
Building extensions	4

Planning

Development Application Approvals	107
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Subdivisions

Referrals	3
No. of new lots proposed	3

Environmental Health

Approval	No.
Septic tank (wastewater)	30
Permit to Use	12
Stallholders	148

Ranger Services

		No.
Misc.	Abandoned vehicles	5
	Fallen trees	24
	Traffic management	41
	Rural Street Number	2
	Public safety	253
	Wildlife	62
Dog Control	Feral animals (pigs)	167
	Customer contact	19
	Declared dangerous	3
	Surrendered/impounded	64
	Dog Attacks	31
	Total dealings	429
Cat Control	Customer contact	19
	Trapped	18
	Surrendered/impounded	51
	Total dealings	237
Stock Control	Customer contact	20
	Stock on road/trespass	45
	Total dealings	186
Animal Welfare	Animal welfare	17
	Ranger attendance	493
	RSPCA involvement	3
	Customer contact	226
Firebreak / Fire Control	Variation approvals	46
	Cautions/infringements	45
	Investigations attended	8
	Firebreak inspections	60

COMMUNITY EMERGENCY MANAGEMENT SERVICES

AWARE grant

The Shire was successful in receiving an All West Australians Reducing Emergencies (AWARE) grant, aimed at building capacity and preparedness at a local level. This grant contributed to the development of the Shire's Local Emergency Management Arrangements (LEMA) in the area of animal welfare. The updated LEMA has now been endorsed on a local and district level and is ready to aid in the event of an emergency. Animal welfare in emergencies is an important concern to many Toodyay residents, and preparedness in this space can go a long way towards creating a more resilient community.



Shire Ranger Wade and Emergency Management Officer Ebony attending Animal Welfare in Emergencies training.

Social media

Facebook has become a major tool for keeping communities connected. Over the past financial year, various emergency management-related Facebook posts, aimed at informing and educating residents and landowners, were shared on the Shire page. These posts revolved around preparedness and prevention, including topics such as fire-break requirements, property preparation, official emergency alert/warning access, and making bush fire plans. Relevant content will continually be developed and shared with the objective of educating the community and again, building resilience.

Bush Fire Preparedness and Resilience Strategies Report

The Shire undertook an evaluation of the 2015 Strategic Review of Bushfire Policy. The revised report, titled Bush Fire Preparedness and Resilience Strategies Report, focused on assessing historical (built before contemporary bushfire planning standards) subdivision design deficiencies related to evacuation.

Recommendations made in the report have since guided the Shire in a variety of business areas: leveraging of grant funding, planning considerations, staff emergency management training, budgetary considerations, and reviews of Local Recovery Coordinator and Welfare Liaison Officer positions. Council's endorsement of the report provides a guiding document for future projects.

Emergency management training

A recommendation of the Bush Fire Preparedness and Resilience Strategies Report was that all Shire officers undertake WALGA Emergency Management training. Officers in key identified roles attended focused training, while the remainder of officers and a number of Councillors completed an online Emergency Management Fundamentals course. The purpose of this course is to enhance a local government's knowledge of their responsibilities under the Emergency Management Act 2005.

Local Emergency Management Committee reform

The Shire of Toodyay reformed its Local Emergency Management Committee (LEMC) by reviewing membership and timing of meetings. This resulted in adjustments aimed at providing accessible participation for relevant stakeholders in this important function.

BUSH FIRE SERVICES - BRIGADES



Drafting training (above) and skills exercises (right) help equip our Bush Fire Brigade volunteers for emergencies.

Bush Fire Service snapshot

The Shire's Bush Fire Brigades responded to 55 fires in the area during the 2022/23—a figure in line with the five-year average. Crews also responded as support to fires in numerous neighboring Shires, and some further afield.

Collectively, Shire brigades welcomed 16 new members.

In support of our Bush Fire and associated services of the district, we coordinated and resourced 19 bush fire training courses. These courses covered foundations for new members, and focused skills and awareness training on key topics for other members, with 259 attendances logged in total. Training is the most effective tool for fire ground safety and efficiency, and the Shire continues to support and develop DFES-endorsed trainer assessors from within the ranks of Shire Bush Fire Brigades.

Operation Waterlord, held in October 2022, was a major Shire-wide exercise involving all brigades and Toodyay Volunteer Fire and Rescue Service. In the 2021/2022 Annual Report, we reported significant upgrades to fire emergency water facilities around the Shire. Operation Waterlord aimed to enhance local knowledge of available water resources, in addition to strengthening map reading, radio communication, drafting, briefing, and incident management skills.

The Shire of Toodyay thanks its Bush Fire Service volunteers and those of associated services, whose dedication and commitment help keep our community safe.

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BUSH FIRE SERVICES - BRIGADES

Emergency services appliance and facility upgrades

The Shire's Bush Fire Service operates a bulk water tanker as a regional resource on behalf of the Goldfields-Midlands DFES region. This financial year, this appliance was the subject of a Local Government Grants Scheme (LGGS) grant to receive a mid-life upgrade. Key to this upgrade was the addition of drafting capability, making the appliance more versatile and efficient—further enhancing the local benefit this appliance provides. Other improvements included enhanced work lighting and equipment storage.

Morangup Collocated Emergency Facility

A water filtration system was a welcome addition to the Morangup Collocated Emergency Facility, which houses both Morangup Bush Fire Brigade and Toodyay State Emergency Service. These works were funded by the LGGS.

Thermal imaging cameras

Courtesy of a DFES-funded program, each of the Shire's Bush Fire Brigades received a FLIR thermal imaging camera. These cameras support the Bush Fire Service's role in attending structural and vehicle fires outside the gazetted fire district. They also have use in bush fire situations. As part of the rollout, the Shire provided training to members.



INFRASTRUCTURE, ASSETS AND SERVICES

The Infrastructure, Assets and Services department plays a key role in the maintenance and construction of infrastructure assets within the Shire of Toodyay. It is responsible for the general health and wellbeing of the local community, which is reflected in activities such as maintaining drainage systems, public toilets and waste disposal; and in the upkeep of recreational facilities such as parks, gardens, reserves, bridges, local streets, footpaths, lighting, and roads. The team also provides resources for hosting unique and well-known festivals and events that boost the community's pride, encourage tourism, and foster local commercial benefits.

Infrastructure, Assets and Services is structured in six teams: Parks and Gardens, Construction, Maintenance, Building and Mechanical Services, Administration, and Reserves Management. These six teams - comprised of just 17 staff members - are crucial to the delivery of high-quality services and facilities, and to ensuring that Toodyay's local communities function effectively on a daily basis.



Key operational activities

- 1 Bridge maintenance
- 2 Building maintenance
- 3 Cemetery services
- 4 Culvert and stormwater drainage maintenance
- 5 Crossover Applications
- 6 Clearing Permit Applications
- 7 Community emergency management
- 8 Extractive industry management
- 9 Fleet management
- 10 Footpath maintenance
- 11 Fire mitigation
- 12 Funding Applications
- 13 General road maintenance
- 14 Restricted Access Vehicle Applications
- 15 Parks and gardens
- 16 Project and contract management
- 17 Reserve management
- 18 Road construction
- 19 Signage
- 20 Reserve
- 21 Street lighting
- 22 Traffic management
- 23 Trail maintenance
- 24 Verge maintenance
- 25 Waste management
- 26 Weed control

INFRASTRUCTURE, ASSETS AND SERVICES

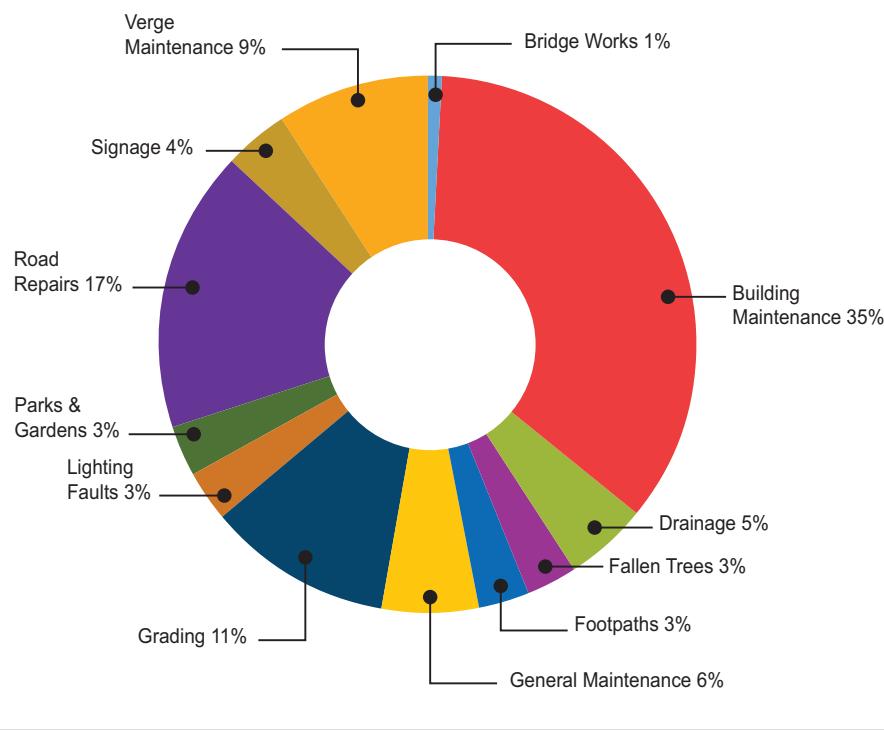
Customer Request Statistics

In 2022/2023, the Shire received 521 customer requests related to infrastructure and assets. These requests contained compliments, comments, service complaints, and issue or fault reporting.

Our operational teams attended to a range of requests, including potholes, road seal damage, missing signage, fallen trees, and a multitude of building maintenance issues. In addition, the Shire's operational teams were actively involved in maintaining bridges, roads, and verges.

The graph below provides an overview of customer requests received throughout the financial year.

Customer Request Statistics 2022 - 2023



Building Maintenance 35%	General Maintenance 6%	Road Repairs 17%
Drainage 5%	Grading 11%	Signage 4%
Fallen Trees 3%	Lighting Faults 3%	Verge Maintenance 9%
Footpaths 3%	Parks & Gardens 3%	

INFRASTRUCTURE, ASSETS AND SERVICES

Capital Works Program

The Infrastructure, Assets and Services department was involved in a large variety of demanding projects, applying their knowledge, skills, tools, and techniques to project activities to meet the requirements. The teams were actively involved in identifying requirements; addressing the various needs, concerns, and expectations of the community in planning; and executing the projects. Project management was challenging at times due to harsh weather conditions; material supply shortages; and required balancing of competing project constraints such as quality, resources, budgets, and risks.

The table below lists projects carried out in the Capital Works Program for 2022/2023.

Location	Dimension in km			Description	Funding in AUD			
	Start	End	Lengths		Grant	Reserve	Municipal	Total
REGIONAL ROAD GROUP & BLACKSPOT FUNDED								
Telegraph/Bindi Bindi-Toodyay Road	0	3	3	Reconstruct, widen and seal	\$1,541,781	-	-	\$1,541,781
Bindi Bindi -Toodyay Road	14.3	16.2	1.9	Widen and reseal	\$316,753	-	\$179,387	\$496,140
Bindoon-Dewars Pool Road	11.68	14.3	2.62	Seal works	\$39,074	-	\$67,045	\$106,119
ROAD RECONSTRUCTION/UPGRADE								
Bindi Bindi-Toodyay Road	9.18	20.33	11.15	Widening and edge breaks	\$52,392	-	\$76,560	\$128,952
Chitty Road	4.34	6.75	2.41	Construct and seal	\$234,408	-	-	\$234,408
Retford Road	0	0.29	0.29	Construct and seal	\$108,329	-	-	\$108,329
ROAD RE-SEAL								
Julimar Road	-	-	-	Edge break works and seal	-	-	\$102,025	\$102,025
Clackline Road	-	-	-	Road repairs and reseal	-	\$20,000	\$15,783	\$35,783
Coondle West Road	6.79	9.35	2.56	Reseal	\$29,356	-	\$79,887	\$109,243
Toodyay Street	0.1	1.38	1.28	Second coat seal	\$50,965	-	-	\$50,965
BRIDGES/CULVERTS								
Newcastle Footbridge	-	-	-	Bridge repairs	\$55,634	-	\$33,556	\$89,190
Julimar Road - West Toodyay Bridge	-	-	-	Bridge repairs	-	-	\$66,063	\$66,063
Telegraph Road - Floodway	-	-	-	Bridge repairs	-	-	\$43,150	\$43,150
Wattening Road Bridge	-	-	-	Bridge repairs	-	-	\$23,231	\$23,231
FOOTPATHS								
Harcourt Street - shared pathway	-	-	-	Installation of concrete pathways	\$33,250	-	\$44,750	\$78,000
Reserve Street - shared pathway	-	-	-	Installation of concrete pathways	\$28,000	-	\$38,000	\$66,000
OTHER WORKS								
Duidgee Park toilet replacement	-	-	-	Replacement of toilet	\$189,198	-	-	\$189,198
Newcastle Park playground	-	-	-	Installation of accessible and inclusive playground	\$180,375	-	-	\$180,375
Butterly House verandah	-	-	-	Reinstatement of verandah	-	-	\$10,913	\$10,913
Stirling Terrace and Piesse Street	-	-	-	Line marking	-	-	\$10,041	\$10,041
Stirling Terrace, Anzac Avenue and Hamersley Street	-	-	-	Asphalt repairs	-	-	\$41,590	\$41,590
								\$3,711,496

INFRASTRUCTURE, ASSETS AND SERVICES

Site impressions

A. Telegraph Road/Bindi Bindi-Toodyay Road – SLK 0.00-3.00



B. Julimar Road – Edge break works



INFRASTRUCTURE, ASSETS AND SERVICES

C. Toodyay Street—SLK 0.10-1.38—second coat seal



D. Retford Road—Construct and seal



INFRASTRUCTURE, ASSETS AND SERVICES

E. Reserve Street and Harcourt Street—shared pathways



Reserve Street pathway



Harcourt Street pathway

F. Newcastle Park—accessible and inclusive playground



Reserve Street pathway

INFRASTRUCTURE, ASSETS AND SERVICES

G. Duidgee Park—new toilet facility



Demolition of old toilet block



New toilet block

RESERVES MANAGEMENT

The Mitigation Activity Fund (MAF)

Designed to reduce fire risks on Shire-managed land, this program was active throughout the year, conducting both a mechanical and chemical works program with over 50 treatments completed. The emphasis of this annual work has now shifted from erosion-reducing earthworks, improving access and fire breaks, to a maintenance phase. The drier start to winter facilitated a successful spray program, allowing for accessibility and a high number of spray days.

Fire break compliance and hazard reduction on non-MAF eligible Shire-managed land was achieved using the Reserve Management budget, staff and local contractors.

Community engagement

Continued support of local environmental and heritage groups resulted in several projects that added environmental value to Shire reserves, as well as improving visitor experiences. These included revegetation along Boyagerring Brook, and the removal of invasive weeds (such as castor oil plant) from riparian locations.

A concrete picnic table was installed at Dewars Pool Reserve to replace a wooden one stolen from the location. Dumping removal from Shire-managed land continued, and Reserve Management supported community events including Clean Up Australia Day and Keep Australia Beautiful anti-litter activities.

Walk tracks

Improvement and effective maintenance of existing walking tracks has seen increased public use. This is supported by data collected from a TRAKKER device, and Visitors Centre feedback. The development of new walk tracks such as the "West Toodyay Wander" and installation of ten interpretive plaques at Millard's Pool will add interest and value for walkers. The development of a Trails Hub began with the placement of a picnic table at the start of the Bilya Walk Track, and the formation of a community bushwalking group offers monthly guided walks that further promote Shire reserves.



Installing the picnic table at the start of the Bilya Walk Track.

RESERVES MANAGEMENT

Reconciliation Action Plan

Reserve Management actively supported the development of the Noongar Kaartdjin Aboriginal Corporation's Noongar Trail—part of the Shire's Reconciliation Action Plan.

Environmental protection

Rabbit populations continued to be at unusually high levels. To combat this, Reserves Management released Calisi Virus (RHDV), augmented by baiting and warren destruction at several key locations.

Monitoring and reporting of feral pig populations continued, as detailed in previous sections of this report.

The final approval for the Lot 108 Conservation Covenant has been an outstanding outcome, and planning for the installation of Carnaby Cockatoo nest boxes is in progress.

Burning Permits

Reserve Management, in consultation with Emergency Management, authorises and oversees the issuing of seasonal Permits to Burn for landholders.



Bushwalkers enjoying one of Toodyay's many reserves.

DISABILITY ACCESS AND INCLUSION PLAN REPORT

A matter on which a report must be made under section 29(2) of the Disability Services Act 1993

DAIP Outcome 1: People with disabilities have equal opportunities to access the services of and any events organised by a public authority.

The Shire of Toodyay supports, financially and in-kind, local events for which inclusion of all abilities is a key community focus. This support extends to the five main festivals through the year: the Moondyne Festival, Fibre Festival, International Food Festival, Agricultural Show, and Christmas Street Party, along with many smaller and ad-hoc events.

Through the second quarter of the financial year the Shire, working with DPIRD, transitioned the Toodyay Community Resource Centre (TCRC) to Shire management. This transition has enabled the TCRC to continue providing valuable community support and initiatives, including short-term operating space for support providers and facilitation of information sessions supporting the disability and aged care sectors. The 'Forget-Me-Not' café continues to operate in Toodyay townsite, with the Shire supporting via various advertising campaigns.

The Shire continues to disseminate information regarding disability and funding opportunities through a network of local businesses, not-for-profit associations, and sporting clubs. Key industry information, advice and grant opportunities are distributed, with Shire support available to assist with grant applications.

DAIP Outcome 2: People with disabilities have equal opportunities to access the buildings and other facilities of a public authority.

Further works to improve access to town facilities continues with the installation of a new accessible public toilet block in Dudgee Park, along with a new accessible and inclusive play area in Newcastle Park. Paths to access both public assets have been upgraded to provide low-gradient access suitable for wheelchair users.

The dual use path network north of the Showgrounds oval—a combination of concrete and Ferricrete—has been expanded by approximately 750 linear metres along Harcourt Street and Reserve Street. The additional pathways include access and mobility ramps. Linking off Harcourt Street to Telegraph Road is planned for 2023/2024.

Footpath maintenance to reduce trip hazards remains an ongoing focus. This involves either replacing existing paving or concrete pads, or grinding to level as required.

DISABILITY ACCESS AND INCLUSION PLAN REPORT

DAIP Outcome 3: People with disabilities receive information from a public authority in a format that will enable them to access it as readily as others are able to.

The Shire of Toodyay continues to provide information across a diverse range of media including digital, hard copy and verbal platforms. The Shire website is monitored by specialist consultants who provide quarterly reports to ensure the information provided adheres to disability standards for design and language. The website also contains functionality allowing users to modify text to their specifications, including colour and contrast. Modern web browsers provide text to speech (read aloud) capabilities.

In addition to the accessible website, the Shire supports and liaises with the community through Facebook and a Shire news update published in the local newspaper. The Shire continues to livestream and record Council Meetings, which can be accessed via the website or directly from the Shire YouTube channel.

DAIP Outcome 4: People with disabilities receive the same level and quality of service from the staff of a public authority as other people receive from the staff of that public authority.

Shire of Toodyay staff have access to relevant training aligned to areas of identified disabilities within the community, providing them with the skills to identify patron needs and readily adjust as required. The provision of appropriate infrastructure allows a range of options for patrons, including accessible counters/computer desks for users with wheelchairs and wide access doorways at the Community Resource Centre. Relevant Shire policies are reviewed regularly, and patrons are provided with a positive customer service experience which caters to their individual needs without bias or discrimination.

DAIP Outcome 5: People with disabilities have equal opportunities to make complaints to a public authority.

The Shire of Toodyay's Complaint Policy is easily accessible via any Shire customer-facing outlet or on the website. The policy is currently under review, with a focus on improving the procedure for people with a disability, e.g. to include a flexible approach and acknowledge that different people have different requirements depending on current circumstances.

The Shire, being a relatively small organisation, has the benefit of maintaining a personal and often face-to-face approach when receiving and processing complaints. Each complaint can be dealt with in a manner deemed appropriate for each situation.

DISABILITY ACCESS AND INCLUSION PLAN REPORT

DAIP Outcome 6: People with disabilities have the same opportunities as other people to participate in any public consultation by a public authority.

The Shire of Toodyay encourages input from all community sectors. As part of the Council Plan 2023-2033, the Shire engaged a consultant to conduct a range of surveys involving members of the community in the collection of data to guide the development of strategic planning. Provision of information and data collection was conducted digitally, verbally and in hard copy to ensure people with diverse abilities were able to participate. Interactive sessions were held at the Toodyay Recreation Centre pavilion—easy to access for those with impaired mobility. To ensure all community members were provided with appropriate avenues to gain information and provide feedback, various options were available including group and individual face-to-face sessions, online, and hard copy.

DAIP Outcome 7: People with disabilities have the same opportunities as other people to obtain and maintain employment with a public authority.

The Shire of Toodyay values and respects diversity in the workplace and is an equal opportunity employer. The Shire's recruitment process is conducted in accordance with relevant legislation to provide equal opportunities for job seekers to apply, regardless of disability and without fear of discrimination or bias. The Shire ensures the provision of appropriate infrastructure and training to allow all employees to access required supports; and through the implementation of an inclusive recruitment process, the Shire provides a clear structure for the employment of people with disabilities.

The Shire's volunteering portal provides useful information to attract and engage volunteers of all abilities, across a wide range of services. Shire offices are suitably equipped to cater for people living with disabilities, which includes access to buildings, offices, and amenities.

RECORD KEEPING

Overview

Records tell us what, where and when something was done or why a decision was made. They also tell us who was involved and under what authority. In other words, records provide evidence of government and individual authority.

The State Records Commission approved the Shire's Recordkeeping Plan in December 2019, which is now valid until December 2024. The Recordkeeping Plan governs how records are created and kept by the Shire, and is the primary means of providing evidence of compliance with the requirements of the Records Act.

The current Record Keeping Policy was approved in September 2023. The next review of the policy is scheduled for June 2027.

When new staff commence, they are provided with record keeping training and given record keeping procedures as part of their induction. The Records Officer provides ongoing training to all staff on a regular and as-needed basis.

The record keeping induction is designed to address employee record keeping roles and responsibilities. Each staff member signs to acknowledge they have received the documentation and understand their record keeping requirements.

Elected Members are provided with an information sheet and induction regarding record keeping requirements upon commencement of appointment.



In the past 12 months, record keeping processes have been transitioning in line with the implementation of new software. Once completely transitioned, Records will be processed in a combination of Datascape and SharePoint, with AvePoint as the control for Records Retention and Disposal.

Historical records from SynergySoft will be retained in iArchive as a read-only database. New procedures will be developed and a new Recordkeeping Plan submitted to reflect this change of practice.

REGISTER OF COMPLAINTS

Details of entries made under section 5.121 during the financial year in the Register of Complaints

During the 2022/2023 financial year, there were no entries made under section 5.121 in the Register of Complaints.

There have been no amounts ordered under section 5.110(6)(b)(iv) to be paid by a person against whom a complaint was made under section 5.107(1), 5.109(1) or 5.114(1) to the local government during the financial year.

PRESCRIBED INFORMATION

For the purposes of section 5.53(2)(g) and (i)

The number of employees of the local government entitled to an annual salary of \$130,000 or more.	One.												
The number of employees of the local government entitled to an annual salary that falls within each band of \$10 000 over \$130 000.	<p>One as per the table below:</p> <table border="1"> <thead> <tr> <th>Range</th><th>No. of Employees</th></tr> </thead> <tbody> <tr> <td>\$130,000 - \$139,000</td><td>0</td></tr> <tr> <td>\$140,000 - \$149,999</td><td>0</td></tr> <tr> <td>\$150,000 - \$159,999</td><td>0</td></tr> <tr> <td>\$160,000 - \$169,999</td><td>0</td></tr> <tr> <td>\$170,000 - \$179,999</td><td>1</td></tr> </tbody> </table>	Range	No. of Employees	\$130,000 - \$139,000	0	\$140,000 - \$149,999	0	\$150,000 - \$159,999	0	\$160,000 - \$169,999	0	\$170,000 - \$179,999	1
Range	No. of Employees												
\$130,000 - \$139,000	0												
\$140,000 - \$149,999	0												
\$150,000 - \$159,999	0												
\$160,000 - \$169,999	0												
\$170,000 - \$179,999	1												
Any remuneration or allowances paid by the local government under Schedule 5.1 clause 9 during the financial year	No payments were required by the Shire in regard to Local Government Standards Panel fees.												
Any amount ordered under section 5.110(6) (b)(iv) to be paid by a person against whom a complaint was made under section 5.107(1), 5.109(1) or 5.114(1) to the local government during the financial year	No amounts were ordered to be paid.												
The remuneration paid or provided to the Chief Executive Officer during the financial year	The total remuneration provided to the CEO during the financial year was \$220,498 consisting of annual salary, superannuation, motor vehicle, professional membership and fringe benefits tax payable.												
Details of any modification made to the Shire of Toodyay's Strategic Community Plan during the financial year	Nil.												
Details of any significant modification made to the Shire of Toodyay's Corporate Business Plan during the financial year	Nil.												

2022/2023 PRESCRIBED INFORMATION

For the purposes of section 5.53(2)(g) and (i) of the Local Government Act 1995, and Regulation 19B(2)(g), (h) and (i) of the Local Government (Administration) Regulations 1996, the age, gender, linguistic background and country of birth of Council members, including whether any members identify as Aboriginal or Torres Strait Islander.

Names	Linguistic background	Country of birth	No. of Councillors who are aged:			No of Councillors who identify as Aboriginal or Torres Strait Islander
			(iv) between 45 years and 54 years;	(v) between 55 years and 64 years;	(vi) over the age of 64 years;	
Philip Hart	English	Australia			1	0
Charmaine Duri	English	Australia			1	0
Steve McCormick	English	Australia	1			0
Danielle Wrench	English	Australia	1			0
Rosemary Madacsi	English	Australia			1	0
Michael McKeown	English	Australia			1	0
Susan Pearce	English	Australia			1	
Beth Ruthven	English	Australia			1	0
Totals			2	0	6	0



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2022/2023 PRESCRIBED INFORMATION

For the purposes of section 5.53(2)(g) and (i) of the Local Government Act 1995, and Regulation 19B(2)(f) of the Local Government (Administration) Regulations 1996, the number of Council and committee meetings attended by each Council member during the financial year.

2022/2023	Ordinary Council Meetings		Committee Meetings		Special Council Meetings		Elected Meetings	
	#	#	#	#	#	#	#	#
Meeting Attendance	held during term of office	attended during term of office	held during term of office	attended during term of office	held during term of office	attended during term of office	held during term of office	attended during term of office
Councillor Rosemary Madacs	12	12	20	8	9	8	0	0
Councillor Beth Ruthven	12	12	20	4	9	9	0	0
Councillor Charmeine Duri	12	12	20	7	9	9	0	0
Councillor Phil Hart	12	11	20	12	9	9	0	0
Councillor Steven McCormick	12	11	20	2	9	8	0	0
Councillor Michael McKeown	12	12	20	7	9	7	0	0
Councillor Susan Pearce	12	12	20	7	9	9	0	0
Councillor Danielle Wrench	12	9	20	5	9	6	0	0

2022/2023	Total		
	#	#	
			held during term of office
Councillor Rosemary Madacs	41	28	Elected Oct 2019
Councillor Beth Ruthven	41	25	Elected Oct 2019
Councillor Charmeine Duri	41	28	Elected Oct 2021
Councillor Phil Hart	41	32	Elected Oct 2019
Councillor Steven McCormick	41	21	Elected Oct 2021
Councillor Michael McKeown	41	26	Elected July 2020
Councillor Susan Pearce	41	28	Elected Oct 2019
Councillor Danielle Wrench	41	20	Elected Oct 2021

FINANCIAL REPORT

SHIRE OF TODDYAY
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

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The Shire of Toodyay conducts the operations of a local government with the following community vision:

A caring and visionary rural community, working together to preserve and enrich Toodyay's environment, character and lifestyle.

Principal place of business:
15 Fiennes Street
Toodyay WA 6566

**SHIRE OF TOODYAY
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

*Local Government Act 1995
Local Government (Financial Management) Regulations 1996*

STATEMENT BY CEO

The accompanying financial report of the Shire of Toodyay has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2023 and the financial position as at 30 June 2023.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

Signed on the 29th day of May 2024



TABITHA BATEMAN

Acting Chief Executive Officer



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SHIRE OF TOODYAY
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2023 Actual	2023 Budget	2022 Restated *
Revenue		\$	\$	\$
Rates	2(a),24	7,068,483	7,221,919	6,882,340
Grants, subsidies and contributions	2(a)	3,155,559	1,810,514	3,474,399
Fees and charges	2(a)	1,427,209	1,420,409	1,183,261
Interest revenue	2(a)	178,229	50,000	63,007
Other revenue	2(a)	605,951	140,428	824,593
		12,435,431	10,643,270	12,427,600
Expenses				
Employee costs	2(b)	(4,191,693)	(4,273,693)	(3,965,573)
Materials and contracts		(4,291,801)	(4,419,707)	(4,177,168)
Utility charges		(447,625)	(450,649)	(367,051)
Depreciation		(3,546,688)	(4,436,148)	(3,790,494)
Finance costs	2(b)	(160,487)	(155,813)	(175,519)
Insurance		(381,835)	(394,663)	(372,518)
Other expenditure	2(b)	(266,734)	(291,946)	(308,678)
		(13,286,863)	(14,422,619)	(13,157,001)
		(851,432)	(3,779,349)	(729,401)
Capital grants, subsidies and contributions	2(a)	1,962,747	3,776,923	1,906,175
Profit on asset disposals		84,000	-	-
Loss on asset disposals		(182,240)	-	(149,491)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	2,764	-	2,998
		1,867,271	3,776,923	1,759,682
Net result for the period		1,015,839	(2,426)	1,030,281
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	16	(862,513)	-	32,540,491
Total other comprehensive income for the period	16	(862,513)	-	32,540,491
Total comprehensive income for the period		153,326	(2,426)	33,570,772

This statement is to be read in conjunction with the accompanying notes.

* - Refer to Note 29 - Correction of error.



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SHIRE OF TOODYAY
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023

NOTE	2023	2022
		Restated *
CURRENT ASSETS		
Cash and cash equivalents	3	5,617,913
Trade and other receivables	5	1,663,193
Inventories	6	75,250
Other assets	7	47,142
TOTAL CURRENT ASSETS		7,403,498
NON-CURRENT ASSETS		
Trade and other receivables	5	342,861
Other financial assets	4(b)	61,117
Property, plant and equipment	8	41,971,538
Infrastructure	9	150,407,483
Right-of-use assets	11(a)	149,424
TOTAL NON-CURRENT ASSETS		192,932,423
TOTAL ASSETS		200,335,921
CURRENT LIABILITIES		
Trade and other payables	12	1,138,961
Other liabilities	13	612,441
Lease liabilities	11(b)	79,748
Borrowings	14	329,051
Employee related provisions	15	687,283
TOTAL CURRENT LIABILITIES		2,847,484
NON-CURRENT LIABILITIES		
Lease liabilities	11(b)	73,695
Borrowings	14	4,943,933
Employee related provisions	15	87,740
TOTAL NON-CURRENT LIABILITIES		5,105,368
TOTAL LIABILITIES		7,952,852
NET ASSETS		192,383,069
EQUITY		192,229,743
Retained surplus		70,908,312
Reserve accounts	27	2,463,541
Revaluation surplus	16	119,011,216
TOTAL EQUITY		192,383,069
		192,229,743

This statement is to be read in conjunction with the accompanying notes.

* - Refer to Note 29 - Correction of error.



SHIRE OF TOODYAY
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	RETAINED SURPLUS	RESERVE ACCOUNTS	REVALUATION SURPLUS	TOTAL EQUITY
		\$	\$	\$	\$
Balance as at 1 July 2021		68,792,797	1,768,312	87,333,238	157,894,347
Correction of error	29	764,624	0	0	764,624
Restated balance at the beginning of the financial year		69,557,421	1,768,312	87,333,238	158,658,971
Comprehensive income for the period					
Net result for the period		1,030,281	-	-	1,030,281
Other comprehensive income for the period	16	-	-	32,540,491	32,540,491
Total comprehensive income for the period		1,030,281	-	32,540,491	33,570,772
Transfers from reserve accounts	27	707,738	(707,738)	-	-
Transfers to reserve accounts	27	(723,302)	723,302	-	-
Balance as at 30 June 2022		70,572,138	1,783,876	119,873,729	192,229,743
Comprehensive income for the period					
Net result for the period		1,015,839	-	-	1,015,839
Other comprehensive income for the period	16	-	-	(862,513)	(862,513)
Total comprehensive income for the period		1,015,839	-	(862,513)	153,326
Transfers from reserve accounts	27	20,000	(20,000)	-	-
Transfers to reserve accounts	27	(699,665)	699,665	-	-
Balance as at 30 June 2023		70,908,312	2,463,541	119,011,216	192,383,069

This statement is to be read in conjunction with the accompanying notes.

SHIRE OF TOODYAY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2023 Actual	2022 Restated *
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		6,904,585	6,773,780
Grants, subsidies and contributions		3,018,449	3,569,138
Fees and charges		1,427,209	1,183,261
Interest revenue		178,229	63,007
Other revenue		605,951	801,550
		12,134,423	12,390,736
Payments			
Employee costs		(4,220,334)	(3,815,791)
Materials and contracts		(4,451,418)	(3,834,517)
Utility charges		(447,625)	(367,051)
Finance costs		(160,487)	(173,346)
Insurance paid		(381,835)	(372,518)
Goods and services tax paid		(113,703)	(302,422)
Other expenditure		(266,734)	(213,463)
		(10,042,136)	(9,079,108)
Net cash provided by (used in) operating activities		2,092,287	3,311,628
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(356,766)	(421,240)
Payments for construction of infrastructure	9(a)	(3,609,711)	(2,188,360)
Capital grants, subsidies and contributions		2,347,256	1,662,514
Proceeds for financial assets at amortised cost		-	2,998
Proceeds from sale of property, plant & equipment		394,293	298,068
Net cash provided by (used in) investing activities		(1,224,928)	(646,020)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	26(a)	(317,686)	(306,788)
Payments for principal portion of lease liabilities	26(b)	(147,801)	(172,588)
Net cash provided by (used in) financing activities		(465,487)	(479,376)
Net increase (decrease) in cash held		401,872	2,186,232
Cash at beginning of year		5,216,041	3,029,809
Cash and cash equivalents at the end of the year	3	5,617,913	5,216,041

This statement is to be read in conjunction with the accompanying notes.

* - Refer to Note 29 - Correction of error.



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SHIRE OF TOODYAY
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2023 Actual	2023 Budget	2022 Restated *
		\$	\$	\$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	24	7,068,483	7,221,919	6,882,340
Grants, subsidies and contributions		3,155,559	1,810,514	3,474,399
Fees and charges		1,427,209	1,420,409	1,183,261
Interest revenue		178,229	50,000	63,007
Other revenue		605,951	140,428	824,593
Profit on asset disposals		84,000	-	-
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	2,764	-	2,998
		12,522,195	10,643,270	12,430,598
Expenditure from operating activities				
Employee costs		(4,191,693)	(4,273,693)	(3,965,573)
Materials and contracts		(4,291,801)	(4,419,707)	(4,177,168)
Utility charges		(447,625)	(450,649)	(367,051)
Depreciation		(3,546,688)	(4,436,148)	(3,790,494)
Finance costs		(160,487)	(155,813)	(175,519)
Insurance		(381,835)	(394,663)	(372,518)
Other expenditure		(266,734)	(291,946)	(308,678)
Loss on asset disposals		(182,240)	-	(149,491)
		(13,469,103)	(14,422,619)	(13,306,492)
Non-cash amounts excluded from operating activities	25(a)	3,646,887	4,461,148	4,102,643
Amount attributable to operating activities		2,699,979	681,799	3,226,749
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		1,962,747	3,776,923	1,906,175
Proceeds from disposal of assets		394,293	593,000	298,068
		2,357,040	4,369,923	2,204,243
Outflows from investing activities				
Purchase of property, plant and equipment	8(a)	(356,766)	(2,288,309)	(421,240)
Purchase and construction of infrastructure	9(a)	(3,609,711)	(5,144,065)	(2,188,360)
		(3,966,477)	(7,432,374)	(2,609,600)
Amount attributable to investing activities		(1,609,437)	(3,062,451)	(405,357)
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	27	20,000	56,000	707,738
		20,000	56,000	707,738
Outflows from financing activities				
Repayment of borrowings	26(a)	(317,686)	(317,686)	(306,788)
Payments for principal portion of lease liabilities	26(b)	(147,801)	(139,662)	(172,588)
Transfers to reserve accounts	27	(699,665)	(406,000)	(723,302)
		(1,165,152)	(863,348)	(1,202,678)
Amount attributable to financing activities		(1,145,152)	(807,348)	(494,940)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	25(b)	2,812,000	3,198,000	485,548
Amount attributable to operating activities		2,699,979	681,799	3,226,749
Amount attributable to investing activities		(1,609,437)	(3,062,451)	(405,357)
Amount attributable to financing activities		(1,145,152)	(807,348)	(494,940)
Surplus or deficit after imposition of general rates	25(b)	2,757,390	10,000	2,812,000

This statement is to be read in conjunction with the accompanying notes.

* - Refer to Note 29 - Correction of error.



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SHIRE OF TOODYAY
FOR THE YEAR ENDED 30 JUNE 2023
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SHIRE OF TOOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

1. BASIS OF PREPARATION

The financial report of the Shire of Toodyay, which is a Band 3 local government, comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied except for disclosure requirements of:

- AASB 7 Financial Instruments Disclosures
- AASB 16 Leases paragraph 58
- AASB 101 Presentation of Financial Statements paragraph 61
- AASB 107 Statement of Cash Flows paragraphs 43 and 45
- AASB 116 Property, Plant and Equipment paragraph 79
- AASB 137 Provisions, Contingent Liabilities and Contingent Assets paragraph 85
- AASB 1052 Disaggregated Disclosures paragraph 11
- AASB 1054 Australian Additional Disclosures paragraph 16

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

The local government reporting entity

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 28 of the financial report.

Judgements and estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, and infrastructure.
- estimation uncertainties made in relation to lease accounting

Initial application of accounting standards

During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2020-6 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current - Deferral of Effective Date
- AASB 2021-7a Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [general editorials]
- AASB 2022-3 Amendments to Australian Accounting Standards - Illustrative Examples for Not-for-Profit Entities accompanying AASB 15 Revenue from Contracts for Customers.

These amendments have no material impact on the current annual financial report.

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
 - AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
 - AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
- This standard will result in a terminology change for significant accounting policies.
- AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
 - AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback
 - AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants
 - AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards
 - AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

The amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.

Except as described above these amendments are not expected to have any material impact on the financial report on initial application.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/ Warranties	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	When rates notice is issued
Grants, subsidies and contributions	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges - property hire and entry	Use of hall, swimming pools and facilities	Single point in time	Payment in advance or at gate at entry	Refund if event cancelled within 7 days	On entry or at conclusion of hire
Fees and charges - sale of stock	Visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	At point of sale
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service
Other revenue - commissions	Commissions on licensing and ticket sales	Over time	Payment in full on sale	None	When assets are controlled

Consideration from contracts with customers is included in the transaction price.

Revenue Recognition

Revenue recognised during the year under each basis of recognition by nature of goods or services is provided in the table below:

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	-	-	7,068,483	-	7,068,483
Grants, subsidies and contributions	993,834	-	-	2,161,725	3,155,559
Fees and charges	457,125	-	970,084	-	1,427,209
Interest revenue	-	-	81,369	96,860	178,229
Other revenue	-	-	-	605,951	605,951
Capital grants, subsidies and contributions	-	1,962,747	-	-	1,962,747
Total	1,450,959	1,962,747	8,119,936	2,864,536	14,398,178

For the year ended 30 June 2022

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	-	-	6,882,340	-	6,882,340
Grants, subsidies and contributions	1,485,164	-	-	1,989,235	3,474,399
Fees and charges	257,261	-	926,000	-	1,183,261
Interest revenue	-	-	49,983	13,024	63,007
Other revenue	-	-	-	824,593	824,593
Capital grants, subsidies and contributions	-	1,906,175	-	-	1,906,175
Total	1,742,425	1,906,175	7,858,323	2,826,852	14,333,775

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)	Note	2023	2022
		Actual	Restated *
		\$	\$
Interest revenue			
Interest on reserve account funds		43,246	1,896
Other interest revenue		134,983	61,111
		<u>178,229</u>	<u>63,007</u>
Fees and charges relating to rates receivable			
Charges on instalment plan		10,620	11,128
The 2023 original budget estimate in relation to: Charges on instalment plan was \$16,000.			
(b) Expenses			
Auditors remuneration			
- Audit of the Annual Financial Report		40,000	0
- Other services – grant acquittals		0	1,800
		<u>40,000</u>	<u>1,800</u>

Whilst not included in the financial statements, an audit fee was paid to the Office of the Auditor General (OAG) in July 2023 for the 2020/2021 financial year audit for \$26,400 (including GST). The OAG audit fee for the 2021/2022 financial audit is \$40,700 (including GST), which includes recovery of prior year additional fees of \$10,000.

Employee Costs			
Employee benefit costs		4,048,193	3,788,546
Other employee costs		143,500	177,027
		<u>4,191,693</u>	<u>3,965,573</u>
Finance costs			
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss		160,487	175,519
		<u>160,487</u>	<u>175,519</u>
Other expenditure			
Sundry expenses		266,734	308,678
		<u>266,734</u>	<u>308,678</u>

* - Refer to Note 29 - Correction of error.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

3. CASH AND CASH EQUIVALENTS

Note	2023		2022	
	Actual	Restated *	Actual	Restated *
	\$	\$	\$	\$
Cash at bank and on hand	5,617,913	5,216,041		
Total cash and cash equivalents	5,617,913	5,216,041		
Held as				
- Unrestricted cash and cash equivalents	2,374,034	3,041,007		
- Restricted cash and cash equivalents	3,243,879	2,175,034		
	5,617,913	5,216,041		
17				

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement and for which no liability has been recognised.

4. OTHER FINANCIAL ASSETS

(b) Non-current assets

Financial assets at fair value through profit or loss

Note	2023		2022	
	Actual	Restated *	Actual	Restated *
	\$	\$	\$	\$
	61,117	58,353		
	61,117	58,353		
	58,353	55,355		
	2,764	2,998		
	61,117	58,353		

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 26(a) as self supporting loans. Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at fair value through profit or loss

The Shire has elected to classify the following financial assets at fair value through profit or loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has elected to recognise as fair value gains and losses through profit or loss.

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 23 (i)) due to the observable market rates).

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

* - Refer to Note 29 - Correction of error.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

5. TRADE AND OTHER RECEIVABLES

Note	2023	2022
	Actual	Restated *
	\$	\$
Current		
Rates and statutory receivables	825,490	650,078
Trade receivables	228,349	273,281
GST receivable	416,125	302,422
Other receivables - Pensioner Rebates	192,355	10,313
Other receivables	874	874
	1,663,193	1,236,968
Non-current		
Rates and statutory receivables	342,861	288,228
	342,861	288,228

SIGNIFICANT ACCOUNTING POLICIES

Rates and statutory receivables

Rates and statutory receivables are non-contractual receivables arising from statutory requirements and include amounts due from ratepayers for unpaid rates and service charges and other statutory charges or fines.

Rates and statutory receivables are recognised when the taxable event has occurred and can be measured reliably.

Trade receivables

Trade receivables are amounts receivable from contractual arrangements with customers for goods sold, services performed or grants or contributions with sufficiently specific performance obligations as part of the ordinary course of business.

Other receivables

Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers including grants for the construction of recognisable non financial assets.

Measurement

Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

* - Refer to Note 29 - Correction of error.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

6. INVENTORIES

Current	Note	2023		2022	
		Actual	\$	Restated *	\$
Fuel and materials		41,443		36,205	
Visitor centre stock		33,807		25,270	
		75,250		61,475	
Balance at beginning of year		61,475		70,843	
Inventories expensed during the year		(268,378)		(304,498)	
Additions to inventory		282,153		295,130	
Balance at end of year		75,250		61,475	

SIGNIFICANT ACCOUNTING POLICIES

General

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

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

* - Refer to Note 29 - Correction of error.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

7. OTHER ASSETS

Other assets - current

Prepayments
Accrued income
Contract assets

2023 Actual	2022 Restated *
\$	\$
43,073	1,686
4,069	-
-	199,347
47,142	201,033

SIGNIFICANT ACCOUNTING POLICIES

Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

Contract assets

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

Impairment of assets associated with contracts with customers are detailed at Note 2(b).

Accrued income

Other financial assets include income which represents income earned but not yet received.

* - Refer to Note 29 - Correction of error.

SHIRE OF TODDAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Land	Buildings - non-specialised	Buildings - specialised	Buildings - Heritage	Total land and buildings	Furniture and equipment	Plant and equipment	Computer Equipment	Total property, plant and equipment
Balance at 1 July 2021 restated	11,132,000	472,297	14,567,387	6,544,322	32,716,006	439,698	3,584,785	-	36,740,489
Additions	-	-	207,623	-	207,623	-	213,617	-	421,240
Disposals	(253,000)	(181,657)	(12,902)	-	(447,559)	-	-	-	(447,559)
Revaluation increments / (decrements) transferred to revaluation surplus	576,000	(64,677)	4,886,992	(214,183)	5,184,132	-	-	-	5,184,132
Depreciation	-	(7,486)	(361,890)	(119,069)	(488,445)	(18,918)	(303,563)	-	(810,926)
Transfers	-	-	427,403	-	427,403	-	-	-	427,403
Balance at 30 June 2022 restated	11,455,000	218,477	19,714,613	6,211,070	37,599,160	420,780	3,494,839	-	41,514,779
Comprises:									
Gross balance amount at 30 June 2022	11,455,000	566,300	30,562,722	14,035,000	56,619,022	460,481	4,257,051	53,480	61,390,034
Accumulated depreciation at 30 June 2022	-	(347,823)	(10,848,109)	(7,823,930)	(19,019,862)	(39,701)	(762,212)	(53,480)	(19,875,255)
Balance at 30 June 2022 restated	11,455,000	218,477	19,714,613	6,211,070	37,599,160	420,780	3,494,839	-	41,514,779
Additions	-	-	-	-	-	-	331,872	24,894	356,766
Disposals	(257,000)	-	(135,197)	-	(392,197)	-	(100,336)	-	(492,533)
Revaluation increments / (decrements) transferred to revaluation surplus	185,000	-	1,424,749	-	1,609,749	-	-	-	1,609,749
Depreciation	-	(10,602)	(488,074)	(162,136)	(660,812)	(18,912)	(337,499)	-	(1,017,223)
Balance at 30 June 2023	11,383,000	207,875	20,516,091	6,048,934	38,155,900	401,868	3,388,876	24,894	41,971,538
Comprises:									
Gross balance amount at 30 June 2023	11,383,000	566,300	32,946,900	14,035,000	58,931,200	460,481	4,425,689	78,374	63,895,744
Accumulated depreciation at 30 June 2023	-	(358,425)	(12,430,809)	(7,986,066)	(20,775,300)	(58,613)	(1,036,813)	(53,480)	(21,924,206)
Balance at 30 June 2023	11,383,000	207,875	20,516,091	6,048,934	38,155,900	401,868	3,388,876	24,894	41,971,538

SHIRE OF TOOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land	Level 2/3	Market approach using observable open market values of similar assets, adjusted for condition and comparability, at their highest and best use	Independent registered valuers	June 2023	Price per hectare/market borrowing rate
Buildings - non-specialised	Level 2/3	Market approach using observable open market values of similar assets, adjusted for condition and comparability, at their highest and best use	Independent registered valuers	June 2023	Available market information and utilising both observable and unobservable inputs being construction costs based on recent contract prices, current condition, residual values and remaining useful life assessment
Buildings - specialised	Level 2/3	Cost approach using depreciation replacement cost	Independent registered valuers	June 2023	Construction costs and current condition, residual values and remaining useful life assessment inputs
Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.					
During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.					
(ii) Cost					
Furniture and equipment		Cost approach	Cost	Purchase cost	
Plant and equipment		Cost approach	Cost	Purchase cost	

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

9. INFRASTRUCTURE

(a) Movements in Balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - bridges	Infrastructure - drainage	Infrastructure - parks & recreation	Infrastructure - other	Infrastructure - WIP	Total Infrastructure
Balance at 1 July 2021 restated	81,399,750	819,293	25,905,205	2,888,126	1,625,156	11,435,422	1,247,027	125,319,979
Additions	1,941,201	9,422	-	17,795	39,612	180,330	-	2,188,360
Revaluation increments / (decrements) transferred to revaluation surplus	690,051	214,748	3,259,027	22,001,487	19,760	1,171,287	-	27,356,360
Depreciation	(1,590,621)	(50,440)	(664,082)	(70,580)	(135,744)	(273,872)	-	(2,785,339)
Transfers	(168,933)	-	-	-	-	38,371	(296,841)	(427,403)
Balance at 30 June 2022 restated	82,271,448	993,023	28,500,150	24,836,828	1,548,784	12,551,538	950,186	151,651,957
Comprises:								
Gross balance at 30 June 2022	115,929,339	1,839,937	51,489,000	25,816,645	2,541,130	13,667,580	950,186	212,233,817
Accumulated depreciation at 30 June 2022	(33,657,891)	(846,914)	(22,988,850)	(979,817)	(992,346)	(1,116,042)	-	(60,581,860)
Balance at 30 June 2022 restated	82,271,448	993,023	28,500,150	24,836,828	1,548,784	12,551,538	950,186	151,651,957
Additions	41,591	-	-	-	-	-	3,568,120	3,609,711
Revaluation increments / (decrements) transferred to revaluation surplus	(4,660,291)	14,386	1,272,350	(49,282)	106,253	844,322	-	(2,472,262)
Depreciation	(1,414,836)	(27,305)	(630,853)	(75,324)	(60,158)	(173,447)	-	(2,381,923)
Transfers	3,793,553	-	221,633	106,161	-	-	(4,121,347)	-
Balance at 30 June 2023	80,031,465	980,104	29,363,280	24,818,383	1,594,879	13,222,413	396,959	150,407,483
Comprises:								
Gross balance at 30 June 2023	117,387,909	1,867,522	54,164,000	25,857,414	2,746,480	14,771,880	396,959	217,192,164
Accumulated depreciation at 30 June 2023	(37,356,444)	(887,418)	(24,800,720)	(1,039,031)	(1,151,601)	(1,549,467)	-	(66,784,681)
Balance at 30 June 2023	80,031,465	980,104	29,363,280	24,818,383	1,594,879	13,222,413	396,959	150,407,483

SHIRE OF TODDYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Infrastructure - roads	Level 3	Cost approach using depreciation replacement cost	Management Valuation	June 2023	Construction cost, current condition, residual value and remaining useful life assessment (Level 3) inputs.
Infrastructure - footpaths	Level 3	Cost approach using depreciation replacement cost	Management Valuation	June 2023	Construction cost, current condition, residual value and remaining useful life assessment (Level 3) inputs.
Infrastructure - bridges	Level 3	Cost approach using depreciation replacement cost	Management Valuation	June 2023	Construction cost, current condition, residual value and remaining useful life assessment (Level 3) inputs.
Infrastructure - drainage	Level 3	Cost approach using depreciation replacement cost	Management Valuation	June 2023	Construction cost, current condition, residual value and remaining useful life assessment (Level 3) inputs.
Infrastructure - parks & recreation	Level 3	Cost approach using depreciation replacement cost	Management Valuation	June 2023	Construction cost, current condition, residual value and remaining useful life assessment (Level 3) inputs.
Infrastructure - other	Level 3	Cost approach using depreciation replacement cost	Management Valuation	June 2023	Construction cost, current condition, residual value and remaining useful life assessment (Level 3) inputs.

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

SHIRE OF TOOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
Buildings - non-specialised	30 to 50 years
Buildings - specialised	50 to 80 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Computer Equipment	4 to 10 years
Buildings - Heritage	50 to 80 years
Infrastructure - roads	20 years to indefinite
Infrastructure - footpaths	50 to 75 years
Infrastructure - bridges	60 to 100 years
Infrastructure - drainage	75 years to indefinite
Infrastructure - parks & recreation	15 to 60 years
Infrastructure - other	15 to 70 years
Right-of-use assets - plant and equipment	Based on remaining lease

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

10. FIXED ASSETS (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value (as indicated), less any accumulated depreciation and impairment losses.

Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost, the asset is initially recognised at fair value. Assets held at cost are depreciated and assessed for indicators of impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets that are land, buildings, infrastructure and investment properties acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair. They are subject to subsequent revaluation at the next revaluation date consistent with *Financial Management Regulation 17A(4)*.

Revaluation

The fair value of land, buildings, infrastructure and investment properties is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

At the end of each period, the carrying amount for each asset class is reviewed and, where appropriate, the fair value is updated to reflect current market conditions consistent with *Financial Management Regulation 17A(2)* which requires land, buildings infrastructure, investment properties and vested improvements to be shown at fair value.

Revaluation (continued)

For property, plant and equipment and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss. Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

The depreciable amount of all property, plant and equipment and infrastructure, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

Depreciation on revaluation

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset.
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Amortisation

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use.

The residual value of intangible assets is considered to be zero and the useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within depreciation in the Statement of Comprehensive Income and in Note 10(a).

Impairment

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains or losses on disposal

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the Statement of Comprehensive Income in the period in which they arise.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

11. LEASES

(a) Right-of-Use Assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.

Note	Right-of-use assets - plant and equipment		Right-of-use assets Total
	\$	\$	
Balance at 1 July 2021	470,824	470,824	
Correction of error	20,371	20,371	
Balance at 1 July 2021 restated	491,195	491,195	
Depreciation	(194,229)	(194,229)	
Balance at 30 June 2022 restated	296,966	296,966	
Gross balance amount at 30 June 2022	741,446	741,446	
Accumulated depreciation at 30 June 2022	(444,480)	(444,480)	
Balance at 30 June 2022 restated	296,966	296,966	
Depreciation	(147,542)	(147,542)	
Balance at 30 June 2023	149,424	149,424	
Gross balance amount at 30 June 2023	741,446	741,446	
Accumulated depreciation at 30 June 2023	(592,022)	(592,022)	
Balance at 30 June 2023	149,424	149,424	

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the entity is the lessee:

	2023		2022 Restated *
	Actual	\$	
Depreciation on right-of-use assets	(147,542)	(194,229)	
Finance charge on lease liabilities	(4,674)	(8,808)	
Total amount recognised in the statement of comprehensive income	(152,216)	(203,037)	
Total cash outflow from leases	(152,475)	(181,396)	

(b) Lease Liabilities

Current	79,748	147,801
Non-current	73,695	153,443
	153,443	301,244

Secured liabilities and assets pledged as security

Lease liabilities are effectively secured, as the rights to the leased assets recognised in the financial statements revert to the lessor in the event of default.

SIGNIFICANT ACCOUNTING POLICIES

Leases

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts that are classified as short-term leases (i.e. a lease with a term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Details of individual lease liabilities required by regulations are provided at Note 26(b).

Right-of-use assets - measurement

Right-of-use assets are measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not recognised in the Statement of Financial Position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 10 under revaluation for details on the significant accounting policies applying to vested improvements.

Right-of-use assets - depreciation

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shorter. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the Shire anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

* - Refer to Note 29 - Correction of error.

SHIRE OF TOODYAY
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FOR THE YEAR ENDED 30 JUNE 2023

12. TRADE AND OTHER PAYABLES

Current

Sundry creditors
 Prepaid rates & other income
 Accrued payroll liabilities
 ATO liabilities
 Bonds and deposits held
 Other payables - accrued interest on loans
 Other payables - ESL Levies
 Other payables - accrued expenses

	2023	2022
	Actual	Restated *
	\$	\$
Sundry creditors	279,522	419,186
Prepaid rates & other income	227,738	161,591
Accrued payroll liabilities	160,068	95,698
ATO liabilities	165,851	313,009
Bonds and deposits held	167,897	163,226
Other payables - accrued interest on loans	6,004	6,486
Other payables - ESL Levies	(7,131)	(3,260)
Other payables - accrued expenses	139,012	299,399
	1,138,961	1,455,335

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are initially recognised at fair value when the Shire becomes a party to the contractual provisions of the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and any consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Prepaid rates

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises income for the prepaid rates that have not been refunded.

* - Refer to Note 29 - Correction of error.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

13. OTHER LIABILITIES

	2023	2022
	Actual	Restated *
	\$	\$
Current		
Capital grant/contributions liabilities	612,441	227,932
	612,441	227,932
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	227,932	471,593
Additions	612,441	227,932
Revenue from capital grant/contributions held as a liability at the start of the period	(227,932)	(471,593)
	612,441	227,932
Expected satisfaction of capital grant/contribution liabilities		
Less than 1 year	612,441	227,932
	612,441	227,932

Performance obligations in relation to capital grant/contribution liabilities are satisfied as project milestones are met or completion of construction or acquisition of the asset.

SIGNIFICANT ACCOUNTING POLICIES

Contract liabilities

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

Capital grant/contribution liabilities

Capital grant/contribution liabilities represent the Shire's obligations to construct recognisable non-financial assets to identified specifications to be controlled by the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as income when the obligations in the contract are satisfied.

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

* - Refer to Note 29 - Correction of error.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

14. BORROWINGS

	Note	2023			2022 Restated *		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		329,051	4,943,933	5,272,984	317,686	5,272,984	5,590,670
Total secured borrowings	26(a)	329,051	4,943,933	5,272,984	317,686	5,272,984	5,590,670

Secured liabilities and assets pledged as security

Debentures are secured by a floating charge over the assets of the Shire of Toodyay.

The Shire of Toodyay has complied with the financial covenants of its borrowing facilities during the 2023 and 2022 years.

SIGNIFICANT ACCOUNTING POLICIES

Borrowing costs

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 26(a).

* - Refer to Note 29 - Correction of error.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

15. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	2023 Actual	2022 Restated *
	\$	\$
Current provisions		
Employee benefit provisions		
Annual leave	282,411	274,909
Long service leave	306,895	336,135
	589,306	611,044
Employee related other provisions		
Employment on-costs	97,977	50,444
	97,977	50,444
Total current employee related provisions	687,283	661,488
Non-current provisions		
Employee benefit provisions		
Long service leave	72,266	54,843
	72,266	54,843
Employee related other provisions		
Employment on-costs	15,474	4,545
	15,474	4,545
Total non-current employee related provisions	87,740	59,388
Total employee related provisions	775,023	720,876

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

The Shire's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

Short-term employee benefits

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

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

* - Refer to Note 29 - Correction of error.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

16. REVALUATION SURPLUS

	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance	2022 Opening Balance	Restated * Total Movement on Revaluation	2022 Restated * Closing Balance
Revaluation surplus - Land - freehold land	\$ 7,198,729	185,000	\$ 7,383,729	\$ 6,622,729	\$ 576,000	\$ 7,198,729
Revaluation surplus - Buildings	13,222,837	1,424,749	14,647,586	8,614,705	4,608,132	13,222,837
Revaluation surplus - Furniture and equipment	639,238	-	639,238	639,238	-	639,238
Revaluation surplus - Plant and equipment	1,159,031	-	1,159,031	1,159,031	-	1,159,031
Revaluation surplus - Infrastructure - roads	40,123,559	(4,660,291)	35,463,268	39,433,508	690,051	40,123,559
Revaluation surplus - Infrastructure - footpaths	844,285	14,386	858,671	629,537	214,748	844,285
Revaluation surplus - Infrastructure - bridges	32,912,949	1,272,350	34,185,299	29,653,922	3,259,027	32,912,949
Revaluation surplus - Infrastructure - drainage	21,748,779	(49,282)	21,699,497	(252,707)	22,001,486	21,748,779
Revaluation surplus - Infrastructure - parks & recreation	19,760	106,253	126,013	-	19,760	19,760
Revaluation surplus - Infrastructure - other	2,004,562	844,322	2,848,884	833,275	1,171,287	2,004,562
	119,873,729	(862,513)	119,011,216	87,333,238	32,540,491	119,873,729

* - Refer to Note 29 - Correction of error.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

17. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2023 Actual	2022 Restated *
		\$	\$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	3,243,879	2,175,034
		3,243,879	2,175,034
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	27	2,463,541	1,783,876
Capital grant liabilities	13	612,441	227,932
Bonds and deposits	12	167,897	163,226
Total restricted financial assets		3,243,879	2,175,034
18. UNDRAWN BORROWING FACILITIES AND CREDIT STANDBY ARRANGEMENTS			
Credit card limit		27,000	27,000
Credit card balance at balance date		(2,857)	(5,183)
Total amount of credit unused		724,143	721,817
Loan facilities			
Loan facilities - current		329,051	317,686
Loan facilities - non-current		4,943,933	5,272,984
Total facilities in use at balance date		5,272,984	5,590,670
Unused loan facilities at balance date		NIL	NIL

* - Refer to Note 29 - Correction of error.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

19. CONTINGENT LIABILITIES

The Shire is facing prosecution for an alleged breach of the Aboriginal Heritage Act due to remedial bridge works undertaken. Court hearing has been adjourned, with the next expected hearing date to be 17 June 2024. At this stage limited information is available and it is not possible to quantify the potential liability.

The Shire has no other known contingent liabilities as at the reporting date.

20. CAPITAL COMMITMENTS

The Shire has no capital commitment as at the reporting date.

SHIRE OF TODDYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

21. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

Fees, expenses and allowances to be paid or reimbursed to elected council members.

President's annual allowance	30,351	32,199	22,174
President's meeting attendance fees	23,928	22,080	15,205
President's annual allowance for ICT expenses	1,000	1,000	400
	55,279	55,279	37,779
Deputy President's annual allowance	8,050	8,050	5,544
Deputy President's meeting attendance fees	14,260	14,260	12,275
Deputy President's annual allowance for ICT expenses	1,000	1,000	400
	23,310	23,310	18,219
All other council member's meeting attendance fees	85,557	85,560	77,767
All other council member's annual allowance for ICT expenses	6,000	6,000	2,501
	91,557	91,560	80,268
	170,146	170,149	136,266

Note	2023 Actual	2023 Budget	2022 Actual
	\$	\$	\$
President's annual allowance	30,351	32,199	22,174
President's meeting attendance fees	23,928	22,080	15,205
President's annual allowance for ICT expenses	1,000	1,000	400
	55,279	55,279	37,779
Deputy President's annual allowance	8,050	8,050	5,544
Deputy President's meeting attendance fees	14,260	14,260	12,275
Deputy President's annual allowance for ICT expenses	1,000	1,000	400
	23,310	23,310	18,219
All other council member's meeting attendance fees	85,557	85,560	77,767
All other council member's annual allowance for ICT expenses	6,000	6,000	2,501
	91,557	91,560	80,268
	170,146	170,149	136,266

(b) Key Management Personnel (KMP) Compensation

The total of compensation paid to KMP of the Shire during the year are as follows:

Note	2023 Actual	2022 Restated *
	\$	\$
Short-term employee benefits	896,230	861,828
Post-employment benefits	105,895	103,312
Employee - other long-term benefits	78,458	-
Council member costs	170,146	136,266
	1,250,729	1,101,406

Short-term employee benefits

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

Post-employment benefits

These amounts are the current-year's cost of the Shire's superannuation contributions made during the year.

Other long-term benefits

These amounts represent annual leave and long service leave entitlements accruing during the year.

Council member costs

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

* - Refer to Note 29 - Correction of error.

SHIRE OF TOODYAY
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21. RELATED PARTY TRANSACTIONS

Transactions with related parties

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No transactions have occurred and there are no balances or guarantees that exist in relation to related parties at year end.

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 21(a) and 21(b)

ii. Other Related Parties

Outside of normal citizen type transactions with the Shire, there were no other related party transactions involving key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

iii. Entities subject to significant influence by the Shire

There were no such entities requiring disclosure during the current or previous year.

22. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

The Shire did not have any events occurring after the reporting date that have a significant effect on the financial statements.

SHIRE OF TOOODYAY
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FOR THE YEAR ENDED 30 JUNE 2023

23. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial report is presented.

e) Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

f) Superannuation

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

g) Fair value of assets and liabilities

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Interest revenue

Interest revenue is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

i) Fair value hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

j) Impairment of assets

In accordance with Australian Accounting Standards the Shire's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

SHIRE OF TOODYAY
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FOR THE YEAR ENDED 30 JUNE 2023

24. RATING INFORMATION

(a) General Rates

RATE TYPE Rate Description	Basis of valuation	Number of Properties	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2021/22
			Rate in \$	Actual Rateable Value*	Actual Revenue	Actual Interim Rates	Actual Total Revenue	Budget Rate Revenue	Budget Interim Rate	Restated * Total Revenue
GRV Residential	Gross rental valuation	567	7,992,964	1,091,831	477	1,092,308	1,091,831	-	1,091,831	1,036,294
GRV Commercial	Gross rental valuation	28	1,375,620	199,258	(6,663)	192,595	199,258	-	199,258	192,007
GRV Industrial	Gross rental valuation	20	433,670	55,491	(2,726)	52,765	55,491	-	55,491	52,497
GRV Rural	Gross rental valuation	107	1,505,180	193,103	-	193,103	193,103	-	193,103	190,402
GRV Rural Residential	Gross rental valuation	979	14,013,000	1,701,963	-	1,701,963	1,701,963	-	1,701,963	1,583,372
UV General(Inc Mining)	Unimproved valuation	482	80,952,500	1,333,587	(125,506)	1,208,081	1,333,587	-	1,333,587	1,115,215
UV Rural	Unimproved valuation	184	185,358,001	1,538,101	(6)	1,538,095	1,538,101	-	1,538,101	1,496,742
Total general rates		2,367	291,630,935	6,113,334	(134,424)	5,978,910	6,113,334	-	6,113,334	5,666,529
Minimum Payment										
\$										
GRV Residential	Gross rental valuation	233	954,466	314,783	-	314,783	314,783	-	314,783	347,207
GRV Commercial	Gross rental valuation	6	29,850	8,106	-	8,106	8,106	-	8,106	6,755
GRV Industrial	Gross rental valuation	9	29,200	12,159	-	12,159	12,159	-	12,159	13,510
GRV Rural	Gross rental valuation	36	277,428	48,636	-	48,636	48,636	-	48,636	49,987
GRV Rural Residential	Gross rental valuation	430	2,343,552	580,930	1,890	582,820	580,930	-	580,930	636,321
UV General(Inc Mining)	Unimproved valuation	101	6,268,511	136,451	(20,840)	115,611	136,451	-	136,451	172,928
UV Rural	Unimproved valuation	20	2,063,000	27,020	-	27,020	27,020	10,000	37,020	8,106
Total minimum payments		835	11,966,007	1,128,085	(18,950)	1,109,135	1,128,085	10,000	1,138,085	1,234,814
Total general rates and minimum payments		3,202	303,596,942	7,241,419	(153,374)	7,088,045	7,241,419	10,000	7,251,419	6,901,343
Ex-gratia Rates										
CBH		-	-	-	-	-	1,273	-	1,273	-
Total amount raised from rates (excluding general rates)		-	-	-	-	-	1,273	-	1,273	-
Discounts						(19,562)				(19,003)
Concessions						-				(29,500)
Total Rates						7,068,483				7,223,192
Rate instalment interest						8,779			10,000	11,128
Rate overdue interest						72,591			45,000	49,983

The rate revenue was recognised from the rate record as soon as practicable after the Shire resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct. 7,221,919

*Rateable Value at time of raising of rate.

* - Refer to Note 29 - Correction of error.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

25. DETERMINATION OF SURPLUS OR DEFICIT

Note	2022/23		
	2022/23		2021/22
	(30 June 2023)	Budget Carried Forward)	(30 June 2022)
	\$	\$	\$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
Less: Profit on asset disposals	(84,000)	-	-
Less: Movement in liabilities associated with restricted cash	31,004	-	2,685
Less: Fair value adjustments to financial assets at fair value through profit or loss	(2,764)	-	(2,998)
Add: Loss on disposal of assets	182,240	-	149,491
Add: Depreciation	3,546,688	4,436,148	3,790,494
Non-cash movements in non-current assets and liabilities:			
Pensioner deferred rates	(54,633)	-	9,393
Accrued income	-	-	199,347
Employee benefit provisions	28,352	25,000	(45,769)
Non-cash amounts excluded from operating activities	3,646,887	4,461,148	4,102,643
(b) Surplus or deficit after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
Less: Reserve accounts	27	(2,463,541)	(2,131,984)
Add: Current liabilities not expected to be cleared at end of year			(1,783,876)
- Current portion of borrowings	14	329,051	306,788
- Current portion of lease liabilities	11(b)	79,748	201,348
- Employee benefit provisions		256,118	297,430
Total adjustments to net current assets		(1,798,624)	(1,326,418)
Net current assets used in the Statement of Financial Activity			(1,093,275)
Total current assets		7,403,498	5,692,051
Less: Total current liabilities		(2,847,484)	(4,355,633)
Less: Total adjustments to net current assets		(1,798,624)	(1,326,418)
Surplus or deficit after imposition of general rates		2,757,390	10,000
			2,812,000

SHIRE OF TODDAY
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 FOR THE YEAR ENDED 30 JUNE 2023

26. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual						Budget				
		Principal at 1 July 2021	New Loans During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	Principal at 1 July 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023
Library Upgrade		142,186		-	(44,353)	97,833	-	(47,329)	50,504		97,833	-
Depot Stage 2		554,281		-	(37,704)	516,577	-	(39,427)	477,150		516,577	-
Land - Recreation Precinct		700,991		-	(45,332)	655,659	-	(47,371)	608,288		655,659	-
Recreation Precinct		4,500,000		-	(179,399)	4,320,601	-	(183,559)	4,137,042		4,320,601	-
Total	14	5,897,458		-	(306,788)	5,590,670		(317,686)	5,272,984		5,590,670	

Borrowing Finance Cost Payments						Actual for year ending 30 June 2023	Budget for year ending 30 June 2023	Actual for year ending 30 June 2022
Purpose	Note	Loan Number	Institution	Interest Rate	Date final payment is due	\$	\$	\$
Library Upgrade	67	WATC*		6.60%	21/06/2024	(5,689)	(5,689)	(8,664)
Depot Stage 2	71	WATC*		4.52%	14/12/2032	(22,909)	(22,909)	(24,632)
Land - Recreation Precinct	72	WATC*		4.45%	24/05/2033	(28,656)	(28,656)	(30,695)
Recreation Precinct	75B	WATC*		2.31%	23/06/2041	(98,559)	(98,560)	(102,720)
Total						(155,813)	(155,814)	(166,711)

Total Finance Cost Payments						Actual for year ending 30 June 2023	Budget for year ending 30 June 2022
Purpose	Note	Loan Number	Institution	Interest Rate	Date final payment is due	\$	\$
						(155,813)	(155,814)

* WA Treasury Corporation

SHIRE OF TOODYAY
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 FOR THE YEAR ENDED 30 JUNE 2023

26. BORROWING AND LEASE LIABILITIES (Continued)

(b) Lease Liabilities

Purpose	Note	Actual						Budget					
		Restated * Principal at 1 July 2021		Restated * New Leases During 2021-22		Restated * Principal at 30 June 2022		Principal Repayments During 2022-23		Principal at 30 June 2023			
		Principal at 1 July 2022	New Leases During 2022-23	Principal Repayments During 2021-22	New Leases During 2021-22	Principal at 30 June 2022	New Leases During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	Principal at 1 July 2022	New Leases During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023
Computer Equipment		13,404	0	(9,428)	3,976	0	(3,976)	0	0	8,673	0	(8,673)	0
Drum Roller		95,270	0	(23,799)	71,471	0	(22,128)	49,343	0	67,060	0	(24,852)	42,208
IVECO Truck		67,014	0	(32,793)	34,221	0	(34,221)	0	0	23,747	0	(23,747)	0
Front Wheel Loader		190,800	0	(46,225)	144,575	0	(47,195)	97,380	0	137,162	0	(49,404)	87,758
Grader		87,510	0	(52,142)	35,368	0	(35,368)	0	0	28,037	0	(28,037)	0
Photocopier		3,394	0	(3,394)	0	0	0	0	0	0	0	0	0
Solar Library & Depot		16,440	0	(4,807)	11,633	0	(4,913)	6,720	0	10,411	0	(4,949)	5,462
Total Lease Liabilities	11(b)	473,832	0	(172,588)	301,244	0	(147,801)	153,443	275,090	0	(139,662)	135,428	
Lease Finance Cost Payments													
Purpose	Note	Lease Number	Institution	Interest Rate	Date final payment is due		Actual for year ending 30 June 2023	Budget for year ending 30 June 2023	Restated * for year ending 30 June 2022		Lease Term		
							\$	\$					
Computer Equipment	1	Commonwealth Bank	1.70%	1/12/2022			(17)	(895)	(154)		36 months		
Drum Roller	2	Gear Select	1.50%	1/02/2023			(841)	(2,311)	(1,258)		60 months		
IVECO Truck	3	CNHI Capital	4.30%	1/06/2023			(772)	(1,628)	(2,200)		60 months		
Front Wheel Loader	4	Komatsu	1.50%	1/06/2025			(2,561)	(1,581)	(3,532)		60 months		
Grader	5	Komatsu	2.10%	1/07/2025			(278)	(2,965)	(1,327)		60 months		
Photocopier	6	WOBM	2.10%	1/03/2022			0	(119)	(27)		60 months		
Solar Library & Depot	7	All Leasing	2.20%	1/10/2024			(205)	(405)	(310)		84 months		
Total Finance Cost Payments							(4,674)	(9,904)	(8,808)				

* - Refer to Note 29 - Correction of error.

SHIRE OF TODDAY
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27. RESERVE ACCOUNTS

Restricted by council

- (a) Employee entitlement reserve
- (b) Asset development reserve
- (c) CCTV reserve
- (d) Emergency management reserve
- (e) Newcastle footbridge and pedestrian overpass reserve
- (f) Heritage reserve
- (g) Information technology reserve
- (h) Plant reserve
- (i) Recreation development reserve
- (j) Refuse reserve
- (k) Road contributions reserve
- (l) Strategic Access Reserve
- (m) Morangup reserve
- (n) Community bus reserve
- (o) Asset replacement reserve
- (p) Drainage and sewerage reserve
- (q) Biosecurity reserve
- (r) Roads reserve

	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance	2023 Budget Opening Balance	2023 Budget Transfer to	2023 Budget Transfer (from)	2023 Budget Closing Balance	2022 Actual Opening Balance	2022 Restated * Transfer to	2022 Restated * Transfer (from)	2022 Restated * Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Employee entitlement reserve	225,114	31,004	-	256,118	247,430	25,000	-	272,430	222,430	25,263	(22,579)	225,114
(b) Asset development reserve	328,417	284,502	-	612,919	328,068	100,000	(30,000)	398,068	30,000	298,417	-	328,417
(c) CCTV reserve	27,145	658	-	27,803	27,116	-	-	27,116	27,116	29	-	27,145
(d) Emergency management reserve	75,430	1,829	-	77,259	75,350	-	-	75,350	75,350	80	-	75,430
(e) Newcastle footbridge and pedestrian overpass reserve	38,535	5,934	-	44,469	38,494	5,000	-	43,494	38,494	41	-	38,535
(f) Heritage reserve	11,177	271	-	11,448	11,165	-	(6,000)	5,165	11,165	12	-	11,177
(g) Information technology reserve	22,578	-	-	22,578	-	-	-	22,578	-	-	-	22,578
(h) Plant reserve	152,166	3,689	-	155,855	152,005	-	-	152,005	152,004	162	-	152,166
(i) Recreation development reserve	245,673	15,956	-	261,629	245,411	10,000	-	255,411	31,854	213,819	-	245,673
(j) Refuse reserve	115,501	2,800	-	118,301	115,379	-	-	115,379	115,378	123	-	115,501
(k) Road contributions reserve	198,410	203,671	(20,000)	382,081	197,467	125,000	(20,000)	302,467	335,019	75,210	(211,819)	198,410
(l) Strategic Access Reserve	233,834	105,687	-	339,521	234,319	100,000	-	334,319	233,585	249	-	233,834
(m) Morangup reserve	-	-	-	-	-	-	-	-	353,306	-	(353,306)	-
(n) Community bus reserve	-	-	-	-	-	-	-	-	89,781	-	(89,781)	-
(o) Asset replacement reserve	(1)	-	-	(1)	-	-	-	-	30,252	-	(30,253)	(1)
(p) Drainage and sewerage reserve	109,897	22,664	-	132,561	109,780	20,000	-	129,780	-	109,897	-	109,897
(q) Biosecurity reserve	-	1,000	-	1,000	-	1,000	-	1,000	-	-	-	-
(r) Roads reserve	-	20,000	-	20,000	-	20,000	-	20,000	-	-	-	-
	1,783,876	699,665	(20,000)	2,463,541	1,781,984	406,000	(56,000)	2,131,984	1,768,312	723,302	(707,738)	1,783,876

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

In accordance with council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of reserve account Restricted by council	Anticipated date of use	Purpose of the reserve account
(a) Employee entitlement reserve	Ongoing	To be used to fund payments to employee entitlement liabilities
(b) Asset development reserve	Ongoing	To be used to fund the future purchase and/or replacement of assets
(c) CCTV reserve	Ongoing	To be used to fund the replacement, expansion and maintenance of CCTV
(d) Emergency management reserve	Ongoing	To be used for assisting in emergency management and recovery
(e) Newcastle footbridge and pedestrian overpass reserve	Ongoing	To be used to fund the maintenance and upkeep of the Newcastle Footbridge and the Duke Street pedestrian overpass
(f) Heritage reserve	Ongoing	To be used to fund the preservation and/or purchase of built heritage assets of significance with the Shire of Toodyay
(g) Information technology reserve	Ongoing	To be used to fund the replacement and maintenance of computer hardware
(h) Plant reserve	Ongoing	To be used to fund the ongoing upgrade and replacement of Shire owned fleet
(i) Recreation development reserve	Ongoing	To be used to fund the development of recreation facilities within the Recreation precinct located adjacent to the District High School
(j) Refuse reserve	Ongoing	To be used to fund the development and maintenance of the Shire of Toodyay Waste Transfer Station
(k) Road contributions reserve	Ongoing	To be used to fund contributions towards particular roads to assist in the ongoing maintenance and preservation of roads. These funds cannot be used on roads other than those identified in the contribution
(l) Strategic Access Reserve	Ongoing	To be used to fund the implementation and maintenance of strategic access and egress tracks
(m) Morangup reserve	Ongoing	To be used to fund the development of the Morangup Community Centre
(n) Community bus reserve	Ongoing	To be used to fund the purchase of a new Shire of Toodyay community bus
(o) Asset replacement reserve	Ongoing	To be used to fund the replacement of playing surfaces at the recreation precinct
(p) Drainage and sewerage reserve	Ongoing	To be used to fund the management of invasive plants and pests
(q) Biosecurity reserve	Ongoing	To be used to fund future road maintenance, renewals and upgrades
(r) Roads reserve	Ongoing	To be used to assist in managing the impacts of mining activities within the community

* - Refer to Note 29 - Correction of error.

SHIRE OF TOODYAY
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28. TRUST FUNDS

Funds held at balance date which are required to be held in trust and which are not included in the financial statements are as follows:

	Restated			30 June 2023
	1 July 2022	Amounts Received	Amounts Paid	
	\$	\$	\$	\$
Rehabilitation bonds	837,648	6,518	-	844,166
Landscaping bonds	9,566	26	-	9,592
Landfill bonds	332,650	1,126	-	333,776
	1,179,864	7,670	-	1,187,534

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29. CORRECTION OF ERROR

Through preparation of the financial statements for the 2020/21, 2021/22 and 2022/23 financial years, it was identified that the transition of data to a new Enterprise Resource Planning (ERP) system in previous years contained numerous errors. These inaccuracies in the data migration and integration process led to significant misstatements in the financial statements of the prior period affecting a number of areas in the financial report. Additionally there is a large variation relating to Infrastructure and Property, Plant and Equipment assets as a result of asset revaluations posted to 30 June 2022, resulting in restated figures for 2021/2022.

Statement of Financial Position (Extract)	Increase/ (Decrease)		30 June 2022 (Restated)	Increase/ (Decrease)		30 June 2021 (Restated)
	30 June 2022	\$	\$	30 June 2021	\$	\$
Cash and cash equivalents	5,069,404	146,637	5,216,041	3,045,373	(15,564)	3,029,809
Trad and other receivables	1,275,200	(38,232)	1,236,968	752,078	-	752,078
Inventories	161,333	(99,858)	61,475	70,842	-	70,842
Other assets	4,261	196,772	201,033	648,976	199,347	848,323
Property, plant and equipment	37,130,193	4,384,586	41,514,779	36,503,943	236,546	36,740,489
Infrastructure	126,296,863	25,355,094	151,651,957	125,319,979	(1,316,674)	124,003,305
Right of use assets	278,281	18,685	296,966	470,824	20,371	491,195
Trade and other payables	1,734,865	(279,530)	1,455,335	1,841,515	-	1,841,515
Other liabilities	703,642	(475,710)	227,932	471,593	-	471,593
Current Lease liabilities	482,688	(334,887)	147,801	339,074	(166,485)	172,589
Current Borrowings	1,006,788	(689,102)	317,686	1,006,788	(700,001)	306,787
Non Current Lease liabilities	377,968	(224,525)	153,443	554,902	(253,658)	301,244
Non Current Borrowings	5,283,883	(10,899)	5,272,984	5,590,670	-	5,590,670
Net assets	160,251,406	31,978,337	192,229,743	156,610,511	244,170	156,854,681
Retained earnings	71,149,856	(577,718)	70,572,138	68,792,797	764,624	69,557,421
Reserve Accounts	1,768,312	15,564	1,783,876	1,768,312	-	1,768,312
Revaluation Surplus	87,333,238	32,540,491	119,873,729	87,333,238	-	87,333,238
Total equity	160,251,406	31,978,337	192,229,743	157,894,347	764,624	158,658,971

Statement of Comprehensive Income (Extract)	Increase/ (Decrease)			2022 (Restated)
	2022	\$	\$	\$
<i>By Nature or Type</i>				
Revenue				
Rates	6,893,468	(11,128)	6,882,340	
Grants, subsidies and contributions	3,443,239	31,160	3,474,399	
Fees and charges	1,356,785	(173,524)	1,183,261	
Interest revenue	50,689	12,318	63,007	
Other revenue	908,031	(83,438)	824,593	
	12,652,212	(224,612)	12,427,600	
Expense				
Employee costs	(3,977,144)	11,571	(3,965,573)	
Materials and contracts	(4,575,324)	398,156	(4,177,168)	
Utility charges	(373,792)	6,741	(367,051)	
Depreciation	(192,543)	(3,597,951)	(3,790,494)	
Finance costs	(172,887)	(2,632)	(175,519)	
Insurance	(372,519)	1	(372,518)	
Other expenditure	(210,717)	(97,961)	(308,678)	
	(9,874,926)	(3,282,075)	(13,157,001)	
Capital grants, subsidies and contributions	1,475,074	431,101	1,906,175	
Net result for the period	4,105,867	(3,075,586)	1,030,281	
Total comprehensive income for the period	4,105,867	29,464,905	33,570,772	

AUDITORS REPORT



Auditor General

INDEPENDENT AUDITOR'S REPORT 2023 Shire of Toodyay

To the Council of the Shire of Toodyay

Qualified Opinion

I have audited the financial report of the Shire of Toodyay (Shire) which comprises:

- the Statement of Financial Position as at 30 June 2023, and the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Statement of Financial Activity for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2023 and its financial position at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Basis for qualified opinion

Financial report comparative information not supported with complete and accurate underlying records

I was unable to obtain sufficient and appropriate audit evidence regarding the prior year financial report, as the financial report was submitted for audit purposes without complete and accurate underlying records. My opinion on the financial report for the year ended 30 June 2022 was modified accordingly. My opinion on the current year financial report is also modified because of the possible effect of this matter on the comparability of the current year's figures and the corresponding figures.

Restatement of comparative figures

I was unable to obtain sufficient and appropriate audit evidence for the restatement of corresponding amounts set out in Note 29. I was unable to confirm these restatements by alternative means and consequently was unable to determine whether any adjustments were necessary to Note 29.

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2023, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly, I do not express any form of assurance conclusion thereon.

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

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the Shire is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the Shire's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with 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. 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.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

My independence and quality management relating to the report on the financial report

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Toodyay for the year ended 30 June 2023 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.

Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
30 May 2024



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