

ATTACHMENTS

Ordinary Council Meeting

Thursday, 28 August 2025

Table of Contents

| 10.1.1 | Request to vary the Ancilliary Accommodation Policy LPP2 - 292 Folewood Roa Toodyay | d, |
|--------|---|-----|
| | Attachment 1 - Letter request to vary the LPP | 4 |
| | Attachment 3 - Detailed site plan | 7 |
| 10.2.1 | Monthly Financial Statements - July 2025 | |
| | Attachment 1 Monthly Financial Statements | 9 |
| 10.2.2 | List of Payments - July 2025 | |
| | Attachment 1 Creditor Payments-Warrant Listing July 2025 | 32 |
| 10.2.3 | Monthly Financial Statements - June 2025 | |
| | Attachment 1 June 2025 Monthly Financial Statements. | 41 |
| 10.4.1 | Community Depot Shed to Arts Toodyay Inc | |
| | Attachment 1 Correspondence from Arts Toodyay Inc | 65 |
| 10.4.2 | 2 Adoption of Bush Fire Brigades Local Law 2025 | |
| | Attachment 1 Bush Fire Brigades Local Law 2025 | 66 |
| | Attachment 2 Submissions to the 2024 Local Law; | 76 |
| 10.4.4 | Lease Proposal: Former Old Barracks to Marsupials Mammas and Pappas Inc. | |
| | Attachment 1 Expression of Interest Marsupial Mammas and Pappas Inc | 78 |
| | Attachment 2 Advertisement of the proposed Disposal; | 81 |
| | Attachment 3 Submissions received. | 82 |
| 10.4.5 | Submission regarding Building Purchase by Toodyay & Districts CFSL | |
| | Attachment 2 Advert of the Proposed sale; | 84 |
| | Attachment 3 Submission received | 85 |
| 10.5.1 | Adoption of Amended Dog Local Law 2025 | |
| | Attachment 1 Current Dog Local Law; | 86 |
| | Attachment 2 Revised (Track Changes) Dog Local Law; | 105 |
| | Attachment 3 Advert for Dog Local Law 2025 | 138 |



Redibuilt Homes Pty Ltd

ABN 643 395 420 96 Queen Victoria Street Fremantle WA 6160 Phone: (08) 6215 0423 Email: info@redipods.com.au

DEVELOPMENT APPLICATION

Proposed Dwelling

Lot 1665 (No.292) Folewood Road, Toodyay

1.0 Development Overview

Introduction

This report has been prepared by Redibuilt Homes on behalf of the landowners of Lot 1665 (No.292) Folewood Road, Toodyay for a proposed ancillary dwelling. The development application has been reviewed and assessed against the applicable planning framework. This report provides full details of the proposed development, the development site, the development application performance against the planning framework which demonstrates the development application is suitable for approval.

Proposed Development

The development application proposes an ancillary dwelling that is compliant with all other aspects of the Residential Design Codes ensuring it will not unreasonably impact on any neighbour's amenity.

2.0 Planning Assessment

LOCAL PLANNING POLICY

| POLICY NO: | LPP.2 |
|-----------------|-------------------------|
| POLICY SUBJECT: | Ancillary Accommodation |
| ADOPTION DATE: | 18 September 2008 |
| LAST REVIEW: | 13 May 2010 |

Policy Statement

As per Clause 1.0 c) of the Policy Statement in the above LPP the Shire requires all ancillary dwellings to be located within 20 metres of the main house.

1

We respectfully request a variation to the local planning policy and put forward that the proposed location of the ancillary dwelling...

- Provides some privacy between the two dwellings, and
- Eliminates the need to remove any trees between the two dwellings which appear to be in short supply in this location, and
- · Has no adverse impact on any neighbours

3.0 Conclusion

The development application for **Lot 1665 (No.292) Folewood Road, Toodyay** proposes a single ancillary dwelling, we believe, consistent with the objectives and standards of the statutory planning framework that applies to the subject site. Regarding this, the following is noted:

- The proposal complies with all other relevant R-Code provisions.
- The proposed dwelling will be supplemented by an alfresco area and generous landscaping.
- The proposed dwelling will exhibit earthy and heritage type materials.

Considering the above, it is evident that this proposal does not impact on the rural and historic nature of Toodyay, nor any of the neighbours. We therefore respectfully request that the Shire of Toodyay supports and approves the development application.

If you have any queries or require further clarification or justification regarding the above matters, please contact the Applicant.

Thank you for your time.

Page 6



3

ORDINARY COUNCIL MEETING ATTACHMENTS

-- Map Viewer Plus --



© Copyright, Western Australian Land Information Authority. No part of this document or any content appearing on it may be reproduced or published without the prior written permission of Landgate.

Disclaimer. The accuracy and completeness of the information on this document is not guaranteed and is supplied by Landgate 'as is' with no representation or warranty as to its reliability, accuracy, completeness, or fitness for purpose. Please refer to original documentation for all legal purposes.

Administrative Boundary

| i/ | Local Government |
|-------------------|--|
| Roads | |
| | Other Roads |
| | Proposed Roads |
| Lanewa | ay, Tracks |
| | Laneway |
| | Laneway Unsealed |
| | Other |
| | Tracks |
| Minor F | Roads |
| | Minor |
| | Minor Unsealed |
| Freewa | ys, Highways & Main Roads (L) |
| | Freeway Underground |
| | Freeway On Off Ramp |
| | Freeway |
| | National/State Highway |
| | Main and National/State Highway On Off Ram |
| | State Highway Unsealed |
| | Main |
| | Main Unsealed |
| Bridges | : / Tunnels (Line) |
| _ | Bridge |
| | Tunnel |
| Bridge | /Tunnel (Point) |
| Ĭ | Bridge |
| \rightarrowtail | Footbridge |
| Genera | l Transport (Point) |
| | TrafficLight |
| × | TrafficControlDevice, LevelCrossing |
| Cadast | re |
| | Lot on Plan - Boundaries |
| _ | ate WA Now Mosaic |
| | w Imagery |
| | Red: Band_1 |
| | Green: Band_2 |
| | Blue: Band 3 |

SHIRE OF TOODYAY

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)

For the period ended 31 July 2025

LOCAL GOVERNMENT ACT 1995 LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

| Statement | of financial activity | 2 |
|-----------|--------------------------------|---|
| Statement | of financial position | 3 |
| Note 1 | Basis of preparation | 4 |
| Note 2 | Net current assets information | 5 |
| Note 3 | Explanation of variances | 6 |

| SHIRE OF TOODYAY |
|-----------------------------------|
| STATEMENT OF FINANCIAL ACTIVITY |
| FOR THE PERIOD ENDED 31 JULY 2025 |

| FOR THE PERIOD ENDED 31 JULY 2025 | | Adopted Budget Estimates | YTD Budget Estimates | YTD Actual | Variance* | Variance* % | Var. |
|--|------|--------------------------------|----------------------------|-----------------------|-----------------------|-----------------|----------|
| N | Note | (a) | (b) | (c) | (c) - (b) | ((c) - (b))/(b) | |
| | | \$ | \$ | \$ | \$ | % | • |
| OPERATING ACTIVITIES | | | | | | | |
| Revenue from operating activities | | | | | | | |
| General rates | | 8,484,161 | 707,013 | 598 | (706,415) | (99.92%) | • |
| Grants, subsidies and contributions | | 1,908,635 | 159,053 | 213,231 | 54,178 | 34.06% | |
| Fees and charges | | 2,180,588 | 181,716 | 70,073 | (111,643) | | |
| Interest revenue | | 235,310 | 19,609 | 9,153 | (10,456) | | |
| Other revenue | | 360,608 | 30,051 | 57,117 | 27,066 | | |
| | | 13,169,302 | 1,097,442 | 350,172 | (747,270) | (68.09%) | |
| Expenditure from operating activities | | | | | | | |
| Employee costs | | (5,183,623) | (431,969) | (382,208) | 49,761 | 11.52% | |
| Materials and contracts | | (5,343,457) | (445,288) | (512,978) | (67,690) | | |
| Utility charges | | (517,358) | (43,113) | (25,656) | 17,457 | 40.49% | |
| Depreciation | | (4,075,772) | (339,648) | 0 | 339,648 | | |
| Finance costs | | (209,339) | (17,445) | 0 | 17,445 | | |
| Insurance | | (432,981) | (36,082) | (54,178) | (18,096) | | |
| Other expenditure | | (385,424) | (32,119) | (42,621) | (10,502) | | |
| | | (16,147,954) | (1,345,664) | (1,017,641) | 328,023 | 24.38% | |
| Non each amounts evaluded from enerating activities | 2/2) | 4.075.770 | 0 | (26.424) | (26.424) | 0.000/ | |
| Non cash amounts excluded from operating activities Amount attributable to operating activities | 2(c) | 4,075,772 1,097,120 | (248,222) | (26,424) (693,893) | (26,424) (445,671) | 0.00% | |
| Amount attributable to operating activities | | 1,097,120 | (240,222) | (693,693) | (445,671) | (179.55%) | |
| INVESTING ACTIVITIES | | | | | | | |
| Inflows from investing activities | | | | | | | |
| Proceeds from capital grants, subsidies and contributions | | 5.795.527 | 482.961 | 0 | (482,961) | (100.00%) | _ |
| Proceeds from disposal of assets | | 2,925,000 | 708,000 | 130,000 | (578,000) | (81.64%) | |
| 1 rocceds from disposal of dissets | | 8,720,527 | 1,190,961 | 130,000 | (1,060,961) | | • • |
| Outflows from investing activities | | 0,720,327 | 1,130,301 | 130,000 | (1,000,901) | (09.0070) | |
| Right of use assets recognised | | (186,264) | 0 | 0 | 0 | 0.00% | |
| Acquisition of property, plant and equipment | | (5,995,736) | (499,645) | (304,364) | 195,281 | 39.08% | |
| Acquisition of property, plant and equipment Acquisition of infrastructure | | (5,738,598) | (478,217) | (164,867) | 313,350 | 65.52% | |
| Acquisition of infrastructure | | (11,920,598) | (977,861) | (469,231) | 508,630 | 52.01% | |
| | | (11,320,330) | (377,001) | (403,231) | 300,030 | 32.0170 | |
| Non-cash amounts excluded from investing activities | 2(d) | 186,264 | 0 | 0 | 0 | 0.00% | |
| Amount attributable to investing activities | -(-) | (3,013,807) | 213,100 | (339,231) | (552,331) | | |
| · · · · · · · · · · · · · · · · · · · | | (-,,, | , | (,, | (, , | , | |
| FINANCING ACTIVITIES | | | | | | | |
| Inflows from financing activities | | | | | | | |
| Proceeds from new borrowings | | 659,382 | 0 | 0 | 0 | 0.00% | |
| Transfer from reserves | | 2,582,864 | 0 | 73,307 | 73,307 | 0.00% | |
| | | 3,242,246 | 0 | 73,307 | 73,307 | 0.00% | • |
| Outflows from financing activities | | | | | | | |
| Payments for principal portion of lease liabilities | | (133,422) | 0 | 0 | 0 | 0.00% | |
| Repayment of borrowings | | (347,909) | 0 | 0 | 0 | 0.00% | |
| Transfer to reserves | | (3,104,000) | 0 | 0 | 0 | 0.00% | |
| | | (3,585,331) | 0 | 0 | 0 | 0.00% | |
| | | | | | | | |
| Amount attributable to financing activities | | (343,085) | 0 | 73,307 | 73,307 | 0.00% | |
| MOVEMENT IN SURPLUS OR DEFICIT | | | | | | | |
| | 2(a) | 2,259,772 | 2,259,772 | 3,006,679 | 746,907 | 33.05% | A |
| Amount attributable to operating activities | (, | 1,097,120 | (248,222) | (693,893) | (445,671) | | |
| Amount attributable to investing activities | | (3,013,807) | 213,100 | (339,231) | (552,331) | | |
| Amount attributable to financing activities | | (343,085) | 0 | 73,307 | 73,307 | 0.00% | |
| Surplus or deficit after imposition of general rates | | 0 | 2,224,650 | 2,046,862 | (177,788) | (7.99%) | |
| | | • | -,, | _,, | (,) | () | |

KEY INFORMATION

- NOTE: INFORMATION

 ▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data outside the adopted materiality threshold.

 Indicates a variance with a positive impact on the financial position.

 ▼ Indicates a variance with a negative impact on the financial position.

 Refer to Note 3 for an explanation of the reasons for the variance.

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

SHIRE OF TOODYAY STATEMENT OF FINANCIAL POSITION FOR THE PERIOD ENDED 31 JULY 2025

| CURRENT ASSETS Cash and cash equivalents Trade and other receivables Inventories CURRENT ASSETS Cosh and cash equivalents Trade and other receivables Inventories Cosh and cash equivalents Total Current Assets Trade and other receivables Cosh and other receivables Inventories Cosh and cash equivalents Total Current Assets Total Current Assets Trade and other receivables Cother financial assets Cother financial f | | | |
|--|---------------------------------------|-------------|--------------|
| CURRENT ASSETS \$ Cash and cash equivalents 5,716,796 3,966,975 Trade and other receivables 2,160,474 2,388,643 Inventories 117,342 137,478 Other assets 15,216 15,216 TOTAL CURRENT ASSETS 8,009,828 6,508,312 NON-CURRENT ASSETS 325,630 322,991 Other financial assets 62,378 62,378 Property, plant and equipment Infrastructure 154,246,257 154,411,124 Right-of-use assets 435,322 435,322 TOTAL NON-CURRENT ASSETS 196,088,335 196,554,927 TOTAL ASSETS 204,098,163 203,063,239 CURRENT LIABILITIES 1,932,070 1,492,741 Capital grant/contributions liabilities 123,970 123,970 Lease liabilities 152,727 152,727 Borrowings 287,014 287,014 Employee related provisions 555,910 526,847 TOTAL CURRENT LIABILITIES 286,945 286,945 Borrowings 4,656,918 4,656,918 <th></th> <th>Actual</th> <th>Actual as at</th> | | Actual | Actual as at |
| CURRENT ASSETS Cash and cash equivalents 5,716,796 3,966,975 Trade and other receivables 2,160,474 2,388,643 Inventories 117,342 137,478 Other assets 15,216 15,216 TOTAL CURRENT ASSETS 8,009,828 6,508,312 NON-CURRENT ASSETS 8,009,828 6,508,312 NON-CURRENT ASSETS 2378 62,378 Trade and other receivables 325,630 322,991 Other financial assets 62,378 62,378 Property, plant and equipment 41,018,748 41,323,112 Infrastructure 154,246,257 154,411,124 Right-of-use assets 435,322 435,322 TOTAL NON-CURRENT ASSETS 196,088,335 196,554,927 TOTAL ASSETS 204,098,163 203,063,239 CURRENT LIABILITIES 1,932,070 1,492,741 Capital grant/contributions liabilities 123,970 123,970 Lease liabilities 152,727 152,727 Borrowings 287,014 287,014 Employee related pro | | | |
| Cash and cash equivalents 5,716,796 3,966,975 Trade and other receivables 2,160,474 2,388,643 Inventories 117,342 137,478 Other assets 15,216 15,216 TOTAL CURRENT ASSETS 8,009,828 6,508,312 NON-CURRENT ASSETS 325,630 322,991 Other financial assets 62,378 62,378 Property, plant and equipment 41,018,748 41,323,112 Infrastructure 154,246,257 154,411,124 Right-of-use assets 435,322 435,322 TOTAL NON-CURRENT ASSETS 196,088,335 196,554,927 TOTAL ASSETS 204,098,163 203,063,239 CURRENT LIABILITIES 1,932,070 1,492,741 Capital grant/contributions liabilities 123,970 123,970 Lease liabilities 152,727 152,727 Borrowings 287,014 287,014 Employee related provisions 555,910 526,847 TOTAL CURRENT LIABILITIES 286,945 286,945 Borrowings 4,656,918 | CURRENT ACCETS | \$ | \$ |
| Trade and other receivables 2,160,474 2,388,643 Inventories 117,342 137,478 Other assets 15,216 15,216 TOTAL CURRENT ASSETS 8,009,828 6,508,312 NON-CURRENT ASSETS Trade and other receivables 325,630 322,991 Other financial assets 62,378 62,378 Property, plant and equipment 41,018,748 41,323,112 Infrastructure 154,246,257 154,411,124 Right-of-use assets 435,322 435,322 TOTAL NON-CURRENT ASSETS 196,088,335 196,554,927 TOTAL ASSETS 204,098,163 203,063,239 CURRENT LIABILITIES Trade and other payables 1,932,070 1,492,741 Capital grant/contributions liabilities 123,970 123,970 Lease liabilities 152,727 152,727 Borrowings 287,014 287,014 Employee related provisions 555,910 526,847 TOTAL CURRENT LIABILITIES 286,945 286,945 Borrowings </td <td></td> <td>5 740 700</td> <td>0.000.075</td> | | 5 740 700 | 0.000.075 |
| Inventories | • | | |
| Other assets 15,216 15,216 TOTAL CURRENT ASSETS 8,009,828 6,508,312 NON-CURRENT ASSETS 325,630 322,991 Other financial assets 62,378 62,378 Property, plant and equipment 41,018,748 41,323,112 Infrastructure 154,246,257 154,411,124 Right-of-use assets 435,322 435,322 TOTAL NON-CURRENT ASSETS 196,088,335 196,554,927 TOTAL ASSETS 204,098,163 203,063,239 CURRENT LIABILITIES 1,932,070 1,492,741 Capital grant/contributions liabilities 123,970 123,970 Lease liabilities 152,727 152,727 Borrowings 287,014 287,014 Employee related provisions 555,910 526,847 TOTAL CURRENT LIABILITIES 286,945 286,945 Borrowings 4,656,918 4,656,918 Employee related provisions 51,442 51,442 TOTAL NON-CURRENT LIABILITIES 4,995,305 4,995,305 TOTAL LIABILITIES 8,046,996 | | | |
| TOTAL CURRENT ASSETS 8,009,828 6,508,312 NON-CURRENT ASSETS Trade and other receivables 325,630 322,991 Other financial assets 62,378 62,378 Property, plant and equipment 41,018,748 41,323,112 Infrastructure 154,246,257 154,411,124 Right-of-use assets 435,322 435,322 TOTAL NON-CURRENT ASSETS 196,088,335 196,554,927 TOTAL ASSETS 204,098,163 203,063,239 CURRENT LIABILITIES 1,932,070 1,492,741 Capital grant/contributions liabilities 123,970 123,970 Lease liabilities 152,727 152,727 Borrowings 287,014 287,014 Employee related provisions 555,910 526,847 TOTAL CURRENT LIABILITIES 286,945 286,945 Lease liabilities 286,945 286,945 Borrowings 4,656,918 4,656,918 Employee related provisions 51,442 51,442 TOTAL NON-CURRENT LIABILITIES 4,995,305 4,995,305 | | , | |
| NON-CURRENT ASSETS Trade and other receivables 325,630 322,991 Other financial assets 62,378 62,378 Property, plant and equipment 41,018,748 41,323,112 Infrastructure 154,246,257 154,411,124 Right-of-use assets 435,322 435,322 TOTAL NON-CURRENT ASSETS 196,088,335 196,554,927 TOTAL ASSETS 204,098,163 203,063,239 CURRENT LIABILITIES Trade and other payables 1,932,070 1,492,741 Capital grant/contributions liabilities 123,970 123,970 Lease liabilities 152,727 152,727 Borrowings 287,014 287,014 Employee related provisions 555,910 526,847 TOTAL CURRENT LIABILITIES 286,945 286,945 NON-CURRENT LIABILITIES 286,945 286,945 Borrowings 4,656,918 4,656,918 Employee related provisions 51,442 51,442 TOTAL NON-CURRENT LIABILITIES 4,995,305 4,995,305 | | | |
| Trade and other receivables 325,630 322,991 Other financial assets 62,378 62,378 Property, plant and equipment 41,018,748 41,323,112 Infrastructure 154,246,257 154,411,124 Right-of-use assets 435,322 435,322 TOTAL NON-CURRENT ASSETS 196,088,335 196,554,927 TOTAL ASSETS 204,098,163 203,063,239 CURRENT LIABILITIES 1,932,070 1,492,741 Capital grant/contributions liabilities 123,970 123,970 Lease liabilities 152,727 152,727 Borrowings 287,014 287,014 Employee related provisions 555,910 526,847 TOTAL CURRENT LIABILITIES 286,945 286,945 NON-CURRENT LIABILITIES 286,945 286,945 Bermployee related provisions 51,442 51,442 TOTAL NON-CURRENT LIABILITIES 4,995,305 4,995,305 TOTAL NON-CURRENT LIABILITIES 4,995,305 4,995,305 TOTAL LIABILITIES 8,046,996 7,578,604 NET | TOTAL CURRENT ASSETS | 8,009,828 | 6,508,312 |
| Trade and other receivables 325,630 322,991 Other financial assets 62,378 62,378 Property, plant and equipment 41,018,748 41,323,112 Infrastructure 154,246,257 154,411,124 Right-of-use assets 435,322 435,322 TOTAL NON-CURRENT ASSETS 196,088,335 196,554,927 TOTAL ASSETS 204,098,163 203,063,239 CURRENT LIABILITIES 1,932,070 1,492,741 Capital grant/contributions liabilities 123,970 123,970 Lease liabilities 152,727 152,727 Borrowings 287,014 287,014 Employee related provisions 555,910 526,847 TOTAL CURRENT LIABILITIES 286,945 286,945 NON-CURRENT LIABILITIES 286,945 286,945 Bermployee related provisions 51,442 51,442 TOTAL NON-CURRENT LIABILITIES 4,995,305 4,995,305 TOTAL NON-CURRENT LIABILITIES 4,995,305 4,995,305 TOTAL LIABILITIES 8,046,996 7,578,604 NET | NON-CURRENT ASSETS | | |
| Other financial assets 62,378 62,378 Property, plant and equipment 41,018,748 41,323,112 Infrastructure 154,246,257 154,411,124 Right-of-use assets 435,322 435,322 TOTAL NON-CURRENT ASSETS 196,088,335 196,554,927 TOTAL ASSETS 204,098,163 203,063,239 CURRENT LIABILITIES 1,932,070 1,492,741 Capital grant/contributions liabilities 123,970 123,970 Lease liabilities 152,727 152,727 Borrowings 287,014 287,014 Employee related provisions 555,910 526,847 TOTAL CURRENT LIABILITIES 286,945 286,945 Lease liabilities 286,945 286,945 Borrowings 4,656,918 4,656,918 Employee related provisions 51,442 51,442 TOTAL NON-CURRENT LIABILITIES 4,995,305 4,995,305 TOTAL LIABILITIES 8,046,996 7,578,604 NET ASSETS 196,051,167 195,484,635 EQUITY Retained surplus | | 325 630 | 322 991 |
| Property, plant and equipment 41,018,748 41,323,112 Infrastructure 154,246,257 154,411,124 Right-of-use assets 435,322 435,322 TOTAL NON-CURRENT ASSETS 196,088,335 196,554,927 TOTAL ASSETS 204,098,163 203,063,239 CURRENT LIABILITIES 1,932,070 1,492,741 Capital grant/contributions liabilities 123,970 123,970 Lease liabilities 152,727 152,727 Borrowings 287,014 287,014 Employee related provisions 555,910 526,847 TOTAL CURRENT LIABILITIES 3,051,691 2,583,299 NON-CURRENT LIABILITIES 286,945 286,945 Borrowings 4,656,918 4,656,918 Employee related provisions 51,442 51,442 TOTAL NON-CURRENT LIABILITIES 4,995,305 4,995,305 TOTAL LIABILITIES 8,046,996 7,578,604 NET ASSETS 196,051,167 195,484,635 EQUITY Retained surplus 74,382,710 73,889,485 Rese | | , | |
| Infrastructure 154,246,257 154,411,124 Right-of-use assets 435,322 435,322 TOTAL NON-CURRENT ASSETS 196,088,335 196,554,927 TOTAL ASSETS 204,098,163 203,063,239 CURRENT LIABILITIES 1,932,070 1,492,741 Capital grant/contributions liabilities 123,970 123,970 Lease liabilities 152,727 152,727 Borrowings 287,014 287,014 Employee related provisions 555,910 526,847 TOTAL CURRENT LIABILITIES 3,051,691 2,583,299 NON-CURRENT LIABILITIES 286,945 286,945 286,945 Borrowings 4,656,918 4,656,918 4,656,918 Employee related provisions 51,442 51,442 TOTAL NON-CURRENT LIABILITIES 4,995,305 4,995,305 TOTAL LIABILITIES 8,046,996 7,578,604 NET ASSETS 196,051,167 195,484,635 EQUITY Retained surplus 74,382,710 73,889,485 Reserve accounts 2,657,241 2,583,934 <td></td> <td></td> <td></td> | | | |
| Right-of-use assets 435,322 435,322 435,322 TOTAL NON-CURRENT ASSETS 196,088,335 196,554,927 TOTAL ASSETS 204,098,163 203,063,239 CURRENT LIABILITIES 1,932,070 1,492,741 Capital grant/contributions liabilities 123,970 123,970 Lease liabilities 152,727 152,727 Borrowings 287,014 287,014 Employee related provisions 555,910 526,847 TOTAL CURRENT LIABILITIES 3,051,691 2,583,299 NON-CURRENT LIABILITIES 286,945 286,945 286,945 Borrowings 4,656,918 4,656,918 4,656,918 Employee related provisions 51,442 51,442 TOTAL NON-CURRENT LIABILITIES 4,995,305 4,995,305 TOTAL LIABILITIES 8,046,996 7,578,604 NET ASSETS 196,051,167 195,484,635 EQUITY Retained surplus 74,382,710 73,889,485 Reserve accounts 2,657,241 2,583,934 Revaluation surplus 119,011,216 <td></td> <td></td> <td></td> | | | |
| TOTAL NON-CURRENT ASSETS 196,088,335 196,554,927 TOTAL ASSETS 204,098,163 203,063,239 CURRENT LIABILITIES Trade and other payables 1,932,070 1,492,741 Capital grant/contributions liabilities 123,970 123,970 Lease liabilities 152,727 152,727 Borrowings 287,014 287,014 Employee related provisions 555,910 526,847 TOTAL CURRENT LIABILITIES Lease liabilities 286,945 286,945 Borrowings 4,656,918 4,656,918 Employee related provisions 51,442 51,442 TOTAL NON-CURRENT LIABILITIES 4,995,305 4,995,305 TOTAL LIABILITIES 8,046,996 7,578,604 NET ASSETS 196,051,167 195,484,635 EQUITY Retained surplus 74,382,710 73,889,485 Reserve accounts 2,657,241 2,583,934 Revaluation surplus 119,011,216 119,011,216 | | , , | |
| TOTAL ASSETS 204,098,163 203,063,239 CURRENT LIABILITIES Trade and other payables 1,932,070 1,492,741 Capital grant/contributions liabilities 123,970 123,970 Lease liabilities 152,727 152,727 Borrowings 287,014 287,014 Employee related provisions 555,910 526,847 TOTAL CURRENT LIABILITIES 3,051,691 2,583,299 NON-CURRENT LIABILITIES 286,945 286,945 Borrowings 4,656,918 4,656,918 Employee related provisions 51,442 51,442 TOTAL NON-CURRENT LIABILITIES 4,995,305 4,995,305 TOTAL LIABILITIES 8,046,996 7,578,604 NET ASSETS 196,051,167 195,484,635 EQUITY Retained surplus 74,382,710 73,889,485 Reserve accounts 2,657,241 2,583,934 Revaluation surplus 119,011,216 119,011,216 | | / - | |
| CURRENT LIABILITIES Trade and other payables 1,932,070 1,492,741 Capital grant/contributions liabilities 123,970 123,970 Lease liabilities 152,727 152,727 Borrowings 287,014 287,014 Employee related provisions 555,910 526,847 TOTAL CURRENT LIABILITIES 3,051,691 2,583,299 NON-CURRENT LIABILITIES Lease liabilities 286,945 286,945 Borrowings 4,656,918 4,656,918 Employee related provisions 51,442 51,442 TOTAL NON-CURRENT LIABILITIES 4,995,305 4,995,305 TOTAL LIABILITIES 8,046,996 7,578,604 NET ASSETS 196,051,167 195,484,635 EQUITY Retained surplus 74,382,710 73,889,485 Reserve accounts 2,657,241 2,583,934 Revaluation surplus 119,011,216 119,011,216 | TOTAL HOLL CONTRACT / HOULTO | 130,000,000 | 130,004,027 |
| Trade and other payables 1,932,070 1,492,741 Capital grant/contributions liabilities 123,970 123,970 Lease liabilities 152,727 152,727 Borrowings 287,014 287,014 Employee related provisions 555,910 526,847 TOTAL CURRENT LIABILITIES 3,051,691 2,583,299 NON-CURRENT LIABILITIES 286,945 286,945 Borrowings 4,656,918 4,656,918 Employee related provisions 51,442 51,442 TOTAL NON-CURRENT LIABILITIES 4,995,305 4,995,305 TOTAL LIABILITIES 8,046,996 7,578,604 NET ASSETS 196,051,167 195,484,635 EQUITY Retained surplus 74,382,710 73,889,485 Reserve accounts 2,657,241 2,583,934 Revaluation surplus 119,011,216 119,011,216 | TOTAL ASSETS | 204,098,163 | 203,063,239 |
| Trade and other payables 1,932,070 1,492,741 Capital grant/contributions liabilities 123,970 123,970 Lease liabilities 152,727 152,727 Borrowings 287,014 287,014 Employee related provisions 555,910 526,847 TOTAL CURRENT LIABILITIES 3,051,691 2,583,299 NON-CURRENT LIABILITIES 286,945 286,945 Borrowings 4,656,918 4,656,918 Employee related provisions 51,442 51,442 TOTAL NON-CURRENT LIABILITIES 4,995,305 4,995,305 TOTAL LIABILITIES 8,046,996 7,578,604 NET ASSETS 196,051,167 195,484,635 EQUITY Retained surplus 74,382,710 73,889,485 Reserve accounts 2,657,241 2,583,934 Revaluation surplus 119,011,216 119,011,216 | | | |
| Capital grant/contributions liabilities 123,970 123,970 Lease liabilities 152,727 152,727 Borrowings 287,014 287,014 Employee related provisions 555,910 526,847 TOTAL CURRENT LIABILITIES 3,051,691 2,583,299 NON-CURRENT LIABILITIES 286,945 286,945 Borrowings 4,656,918 4,656,918 Employee related provisions 51,442 51,442 TOTAL NON-CURRENT LIABILITIES 4,995,305 4,995,305 TOTAL LIABILITIES 8,046,996 7,578,604 NET ASSETS 196,051,167 195,484,635 EQUITY Retained surplus 74,382,710 73,889,485 Reserve accounts 2,657,241 2,583,934 Revaluation surplus 119,011,216 119,011,216 | | | |
| Lease liabilities 152,727 152,727 Borrowings 287,014 287,014 Employee related provisions 555,910 526,847 TOTAL CURRENT LIABILITIES 3,051,691 2,583,299 NON-CURRENT LIABILITIES 286,945 286,945 Borrowings 4,656,918 4,656,918 Employee related provisions 51,442 51,442 TOTAL NON-CURRENT LIABILITIES 4,995,305 4,995,305 TOTAL LIABILITIES 8,046,996 7,578,604 NET ASSETS 196,051,167 195,484,635 EQUITY Retained surplus 74,382,710 73,889,485 Reserve accounts 2,657,241 2,583,934 Revaluation surplus 119,011,216 119,011,216 | ' ' | , , | |
| Borrowings 287,014 287,014 Employee related provisions 555,910 526,847 TOTAL CURRENT LIABILITIES 3,051,691 2,583,299 NON-CURRENT LIABILITIES 286,945 286,945 Borrowings 4,656,918 4,656,918 Employee related provisions 51,442 51,442 TOTAL NON-CURRENT LIABILITIES 4,995,305 4,995,305 TOTAL LIABILITIES 8,046,996 7,578,604 NET ASSETS 196,051,167 195,484,635 EQUITY Retained surplus 74,382,710 73,889,485 Reserve accounts 2,657,241 2,583,934 Revaluation surplus 119,011,216 119,011,216 | . • | , | |
| Employee related provisions 555,910 526,847 TOTAL CURRENT LIABILITIES 3,051,691 2,583,299 NON-CURRENT LIABILITIES 286,945 286,945 Borrowings 4,656,918 4,656,918 Employee related provisions 51,442 51,442 TOTAL NON-CURRENT LIABILITIES 4,995,305 4,995,305 TOTAL LIABILITIES 8,046,996 7,578,604 NET ASSETS 196,051,167 195,484,635 EQUITY Retained surplus 74,382,710 73,889,485 Reserve accounts 2,657,241 2,583,934 Revaluation surplus 119,011,216 119,011,216 | | , | |
| TOTAL CURRENT LIABILITIES 3,051,691 2,583,299 NON-CURRENT LIABILITIES 286,945 286,945 Borrowings 4,656,918 4,656,918 Employee related provisions 51,442 51,442 TOTAL NON-CURRENT LIABILITIES 4,995,305 4,995,305 TOTAL LIABILITIES 8,046,996 7,578,604 NET ASSETS 196,051,167 195,484,635 EQUITY Retained surplus 74,382,710 73,889,485 Reserve accounts 2,657,241 2,583,934 Revaluation surplus 119,011,216 119,011,216 | · · · · · · · · · · · · · · · · · · · | | , |
| NON-CURRENT LIABILITIES Lease liabilities 286,945 286,945 Borrowings 4,656,918 4,656,918 Employee related provisions 51,442 51,442 TOTAL NON-CURRENT LIABILITIES 4,995,305 4,995,305 TOTAL LIABILITIES 8,046,996 7,578,604 NET ASSETS 196,051,167 195,484,635 EQUITY 74,382,710 73,889,485 Reserve accounts 2,657,241 2,583,934 Revaluation surplus 119,011,216 119,011,216 | | | |
| Lease liabilities 286,945 286,945 Borrowings 4,656,918 4,656,918 Employee related provisions 51,442 51,442 TOTAL NON-CURRENT LIABILITIES 4,995,305 4,995,305 TOTAL LIABILITIES 8,046,996 7,578,604 NET ASSETS 196,051,167 195,484,635 EQUITY 74,382,710 73,889,485 Reserve accounts 2,657,241 2,583,934 Revaluation surplus 119,011,216 119,011,216 | TOTAL CURRENT LIABILITIES | 3,051,691 | 2,583,299 |
| Lease liabilities 286,945 286,945 Borrowings 4,656,918 4,656,918 Employee related provisions 51,442 51,442 TOTAL NON-CURRENT LIABILITIES 4,995,305 4,995,305 TOTAL LIABILITIES 8,046,996 7,578,604 NET ASSETS 196,051,167 195,484,635 EQUITY 74,382,710 73,889,485 Reserve accounts 2,657,241 2,583,934 Revaluation surplus 119,011,216 119,011,216 | NON-CURRENT LIABILITIES | | |
| Borrowings 4,656,918 4,656,918 Employee related provisions 51,442 51,442 TOTAL NON-CURRENT LIABILITIES 4,995,305 4,995,305 TOTAL LIABILITIES 8,046,996 7,578,604 NET ASSETS 196,051,167 195,484,635 EQUITY Retained surplus 74,382,710 73,889,485 Reserve accounts 2,657,241 2,583,934 Revaluation surplus 119,011,216 119,011,216 | | 286.945 | 286.945 |
| Employee related provisions 51,442 51,442 TOTAL NON-CURRENT LIABILITIES 4,995,305 4,995,305 4,995,305 TOTAL LIABILITIES 8,046,996 7,578,604 NET ASSETS 196,051,167 195,484,635 EQUITY Retained surplus 74,382,710 73,889,485 Reserve accounts 2,657,241 2,583,934 Revaluation surplus 119,011,216 119,011,216 | Borrowings | , | |
| TOTAL NON-CURRENT LIABILITIES 4,995,305 4,995,305 TOTAL LIABILITIES 8,046,996 7,578,604 NET ASSETS 196,051,167 195,484,635 EQUITY Retained surplus 74,382,710 73,889,485 Reserve accounts 2,657,241 2,583,934 Revaluation surplus 119,011,216 119,011,216 | · · · · · · · · · · · · · · · · · · · | , , | |
| NET ASSETS 196,051,167 195,484,635 EQUITY Retained surplus 74,382,710 73,889,485 Reserve accounts 2,657,241 2,583,934 Revaluation surplus 119,011,216 119,011,216 | | , | |
| NET ASSETS 196,051,167 195,484,635 EQUITY Retained surplus 74,382,710 73,889,485 Reserve accounts 2,657,241 2,583,934 Revaluation surplus 119,011,216 119,011,216 | | | |
| EQUITY Retained surplus 74,382,710 73,889,485 Reserve accounts 2,657,241 2,583,934 Revaluation surplus 119,011,216 119,011,216 | TOTAL LIABILITIES | 8,046,996 | 7,578,604 |
| EQUITY Retained surplus 74,382,710 73,889,485 Reserve accounts 2,657,241 2,583,934 Revaluation surplus 119,011,216 119,011,216 | NET ASSETS | 106 051 167 | 105 484 635 |
| Retained surplus 74,382,710 73,889,485 Reserve accounts 2,657,241 2,583,934 Revaluation surplus 119,011,216 119,011,216 | NET ASSETS | 190,051,107 | 199,464,639 |
| Reserve accounts 2,657,241 2,583,934 Revaluation surplus 119,011,216 119,011,216 | EQUITY | | |
| Revaluation surplus 119,011,216 119,011,216 | Retained surplus | 74,382,710 | 73,889,485 |
| | Reserve accounts | 2,657,241 | 2,583,934 |
| TOTAL EQUITY 196,051,167 195,484,635 | Revaluation surplus | 119,011,216 | 119,011,216 |
| | TOTAL EQUITY | 196,051,167 | 195,484,635 |

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

SHIRE OF TOODYAY NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 JULY 2025

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has 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 where no inconsistencies exist

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.

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supplementary information does not form part of the financial report.

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.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 04 August 2025

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

MATERIAL ACCOUNTING POLICES

Material accounting policies utilised in the preparation of these statements are as described within the 2024-25 Annual Budget. Please refer to the adopted budget document for details of these policies.

Critical accounting estimates and judgements

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 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.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
- Property, plant and equipment
- Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Assets held for sale
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions
- Estimation uncertainties and judgements made in relation to lease accounting

SHIRE OF TOODYAY NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 JULY 2025

2 NET CURRENT ASSETS INFORMATION

| Actual A | | | Adopted | | |
|--|--|------|--------------|--------------|--------------|
| Note 1 July 2025 30 June 2025 31 July 2025 3 S \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | | | Budget | Actual | Actual |
| Current assets \$ \$ Cash and cash equivalents 5,449,027 5,716,796 3,966,975 Trade and other receivables 2,378,247 2,160,474 2,388,643 Inventories 89,362 117,342 137,478 Other assets 7,916,636 8,009,828 6,508,312 Less: current liabilities Trade and other payables (2,850,000) (1,932,070) (1,492,741) Other liabilities 0 (123,970) (123,970) Class eliabilities (33,422) (152,727) (152,727) Borrowings (347,909) (287,014) (287,014) Employee related provisions (347,909) (287,014) (258,329) Net current assets (3,422,123) (3,051,691) (2,583,299) Net current assets 2(b) (2,34,741) (1,951,458) (1,878,151) Less: Total adjustments to net current assets 2(b) (2,234,741) (1,951,458) (1,878,151) Closing funding surplus / (deficit) 2(2,872,852) (2,657,241) (2,583,934) | (a) Net current assets used in the Statement of Financial Activity | | Opening | as at | as at |
| Cash and cash equivalents 5,449,027 5,716,796 3,966,975 Trade and other receivables 2,378,247 2,160,474 2,388,643 Inventories 88,362 117,342 137,478 Other assets 0 15,216 15,216 7,916,636 8,009,828 6,508,312 Less: current liabilities Trade and other payables (2,850,000) (1,932,070) (14,92,741) Other liabilities 0 (123,970) (123,970) Lease liabilities (347,909) (287,014) (287,014) Employee related provisions (347,909) (287,014) (287,014) Employee related provisions (3,422,123) (3,051,691) (2,583,299) Net current assets (2,007,92) (555,910) (526,847) Less: Total adjustments to net current assets 2(b) (2,234,741) (1,951,458) (1,878,151) Closing funding surplus / (deficit) 2,259,772 3,006,679 2,046,862 Clyrent assets and liabilities excluded from budgeted deficiency Adjustments | | Note | 1 July 2025 | 30 June 2025 | 31 July 2025 |
| Trade and other receivables 2,378,247 2,160,474 2,388,643 Inventories 89,362 117,342 137,478 137,478 15,216 | Current assets | _ | \$ | \$ | \$ |
| Inventories | Cash and cash equivalents | | 5,449,027 | 5,716,796 | 3,966,975 |
| Other assets 0 15,216 15,216 Less: current liabilities 7,916,636 8,009,828 6,508,312 Less: current payables (2,850,000) (1,932,070) (14,92,741) Other liabilities (33,422) (152,727) (123,970) Lesse liabilities (347,909) (287,014) (287,014) Borrowings (347,909) (287,014) (287,014) Employee related provisions (90,792) (555,910) (526,847) Net current assets (4,94,4513) 4,955,137 3,925,013 Less: Total adjustments to net current assets 2(b) (2,234,741) (1,951,458) (1,878,151) Closing funding surplus / (deficit) 2,259,772 3,006,679 2,046,862 Adjustments to net current assets Less: Current assets and liabilities excluded from budgeted deficiency (2,872,852) (2,657,241) (2,583,934) Less: Current assets not expected to be cleared at the end of the year - Other liabilities (140,650) 0 0 Add: Current portion of lease liabilities 347,909 287,014 2 | Trade and other receivables | | 2,378,247 | 2,160,474 | 2,388,643 |
| Less: current liabilities Trade and other payables Trade and other paya | Inventories | | 89,362 | 117,342 | 137,478 |
| Less: current liabilities | Other assets | | 0 | 15,216 | 15,216 |
| Trade and other payables | | | 7,916,636 | 8,009,828 | 6,508,312 |
| Other liabilities 0 (123,970) (123,970) Lease liabilities (133,422) (152,727) (152,727) Borrowings (347,09) (287,014) (287,014) Employee related provisions (90,792) (555,910) (526,847) Net current assets (3,422,123) (3,051,691) (2,583,299) Net current assets 2(b) (2,234,741) (1,951,458) (1,878,151) Closing funding surplus / (deficit) 2,259,772 3,006,679 2,046,862 (b) Current assets and liabilities excluded from budgeted deficiency Adjustments to net current assets Less: Reserve accounts (2,872,852) (2,657,241) (2,583,934) Less: Current assets not expected to be received at end of year (140,650) 0 0 Outrent iabilities not expected to be cleared at the end of the year (140,650) 0 0 Current portion of lease liabilities 133,422 152,727 152,727 Current portion of borrowings 347,909 287,014 287,014 Current portion of employee benefit pr | Less: current liabilities | | | | |
| Lease liabilities | Trade and other payables | | (2,850,000) | (1,932,070) | (1,492,741) |
| Borrowings (347,909) (287,014) (287,014) | Other liabilities | | Ó | (123,970) | (123,970) |
| Employee related provisions | Lease liabilities | | (133,422) | (152,727) | (152,727) |
| Net current assets (3,422,123) (3,051,691) (2,583,299) | Borrowings | | (347,909) | (287,014) | (287,014) |
| Net current assets | Employee related provisions | | (90,792) | (555,910) | (526,847) |
| Less: Total adjustments to net current assets Closing funding surplus / (deficit) Adjustments to net current assets Less: Reserve accounts Less: Current assets not expected to be received at end of year Other liabilities not expected to be cleared at the end of the year Current portion of lease liabilities Current portion of borrowings Current portion of employee benefit provisions held in reserve Total adjustments to net current assets 2(b) (2.234,741) (1.951,458) (1.878,151) 2,259,772 3,006,679 2,046,862 (2.872,852) (2.657,241) (2.583,934) (2.872,852) (2.657,241) (2.583,934) (3.872,852) (2.657,241) (2.583,934) (4.9650) 0 0 0 10 133,422 152,727 152,727 - Current portion of borrowings 347,909 287,014 287,014 287,014 287,014 286,042 297,430 266,042 266,042 266,042 Total adjustments to net current assets Adopted Budget Budget Budget Budget Estimates Actual | | _ | (3,422,123) | (3,051,691) | (2,583,299) |
| Closing funding surplus / (deficit) 2,259,772 3,006,679 2,046,862 (b) Current assets and liabilities excluded from budgeted deficiency Adjustments to net current assets Less: Reserve accounts Less: Current assets not expected to be received at end of year Other liabilities not expected to be cleared at the end of the year Current portion of lease liabilities Current portion of borrowings Current portion of employee benefit provisions held in reserve Total adjustments to net current assets Adopted Budget Budget Budget Budget Estimates YTD Actual | Net current assets | _ | 4,494,513 | 4,958,137 | 3,925,013 |
| (b) Current assets and liabilities excluded from budgeted deficiency Adjustments to net current assets Less: Reserve accounts Less: Current assets not expected to be received at end of year - Other liabilities Other liabilities not expected to be cleared at the end of the year - Current portion of lease liabilities Current portion of borrowings Current portion of employee benefit provisions held in reserve Total adjustments to net current assets Adopted Budget Budget Estimates Actual (2,872,852) (2,657,241) (2,583,934) (2,583,934) (1,58 | Less: Total adjustments to net current assets | 2(b) | (2,234,741) | (1,951,458) | (1,878,151) |
| Adjustments to net current assets Less: Reserve accounts Less: Current assets not expected to be received at end of year - Other liabilities - Other liabilities not expected to be cleared at the end of the year - Current portion of lease liabilities - Current portion of borrowings - Current portion of employee benefit provisions held in reserve Total adjustments to net current assets Adopted Budget Budget Budget Estimates YTD Actual | Closing funding surplus / (deficit) | | 2,259,772 | 3,006,679 | 2,046,862 |
| Less: Reserve accounts Less: Current assets not expected to be received at end of year Other liabilities Add: Current liabilities not expected to be cleared at the end of the year Current portion of lease liabilities 133,422 152,727 Current portion of borrowings 347,909 287,014 Current portion of employee benefit provisions held in reserve Total adjustments to net current assets 2(a) Adopted Budget Budget Budget Budget Stimates YTD Actual | (b) Current assets and liabilities excluded from budgeted deficiency | | | | |
| Less: Current assets not expected to be received at end of year - Other liabilities Add: Current liabilities not expected to be cleared at the end of the year - Current portion of lease liabilities - Current portion of borrowings - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee | | | | | <i>.</i> |
| - Other liabilities Add: Current liabilities not expected to be cleared at the end of the year - Current portion of lease liabilities - Current portion of borrowings - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in re | | | (2,872,852) | (2,657,241) | (2,583,934) |
| Add: Current liabilities not expected to be cleared at the end of the year - Current portion of lease liabilities - Current portion of borrowings - Current portion of borrowings - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portion of employee benefit provisions held in reserve - Current portio | | | (440.050) | | |
| - Current portion of lease liabilities 133,422 152,727 - Current portion of borrowings 347,909 287,014 287,014 - Current portion of employee benefit provisions held in reserve 297,430 266,042 266,042 Total adjustments to net current assets 2(a) Adopted YTD Budget Budget Public Budget Estimates Actual | | | (140,650) | 0 | 0 |
| - Current portion of borrowings 347,909 287,014 287,014 - Current portion of employee benefit provisions held in reserve 2(a) 297,430 266,042 266,042 266,042 (2,234,741) (1,951,458) (1,878,151) - Adopted Budget Budget Budget Estimates Estimates Actual | | | 400 400 | 450 707 | 450 707 |
| - Current portion of employee benefit provisions held in reserve Total adjustments to net current assets 2(a) 2(2,234,741) (1,951,458) (1,878,151) Adopted YTD Budget Budget Budget Stimates Actual | | | , | | |
| Total adjustments to net current assets 2(a) (2,234,741) (1,951,458) (1,878,151) Adopted YTD Budget Budget Stimates Estimates Actual | | | | | |
| Adopted YTD Budget Budget YTD Estimates Estimates Actual | | 0(-) | | | |
| Budget Budget YTD Estimates Estimates Actual | lotal adjustments to net current assets | 2(a) | (2,234,741) | (1,951,458) | (1,878,151) |
| Estimates Estimates Actual | | | Adopted | YTD | |
| | | | Budget | Budget | YTD |
| 30 June 2026 31 July 2025 31 July 2025 | | | Estimates | Estimates | Actual |
| | | | 30 June 2026 | 31 July 2025 | 31 July 2025 |
| \$ \$ | | | \$ | \$ | \$ |
| (c) Non-cash amounts excluded from operating activities | (c) Non-cash amounts excluded from operating activities | | | | |
| Adjustments to operating activities | | | | | |
| Less: Movement in liabilities associated with restricted cash 0 (29,063) | | | - | | (29,063) |
| Add: Depreciation 4,075,772 0 0 | | | 4,075,772 | 0 | 0 |
| Non-cash movements in non-current assets and liabilities: | | | | | |
| - Pensioner deferred rates 0 0 2,639 | - Pensioner deferred rates | _ | 0 | 0 | 2,639 |

4,075,772

186,264

186,264

| Adjustments to operating activities |
|---|
| Less: Movement in liabilities associated with restricted cash |
| Add: Depreciation |
| Non-cash movements in non-current assets and liabilities: |
| - Pensioner deferred rates |
| Total non-cash amounts excluded from operating activities |
| |

(d) Non-cash amounts excluded from investing activities

Adjustments to investing activities Right of use assets received

Total non-cash amounts excluded from investing activities

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the local governments' operational cycle.

|5

(26,424)

SHIRE OF TOODYAY NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 JULY 2025

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.

The material variance adopted by Council for the 2025-26 year is \$10,000 and 10.00% whichever is the greater.

| Description | Var. \$ | Var. % | l . |
|---|-----------|-------------|----------|
| | \$ | % | |
| Revenue from operating activities | (=====) | (00.000) | _ |
| General rates | (706,415) | (99.92%) | ľ |
| Rates have not been run by the end of July. | | | |
| Estimated budget is 1/12th of total until budget has been uploaded. | E4 470 | 34.06% | ١. |
| Grants, subsidies and contributions Estimated budget is 1/12th of total until budget has been uploaded. | 54,178 | 34.06% | |
| Estimated budget is 1/12th of total until budget has been uploaded. | | | |
| Fees and charges | (111,643) | (61.44%) | _ |
| Estimated budget is 1/12th of total until budget has been uploaded. | | | |
| Interest revenue | (10,456) | (53.32%) | _ |
| Estimated budget is 1/12th of total until budget has been uploaded. | (1, 11, | (, | |
| 3 | | | |
| Other revenue | 27,066 | 90.07% | A |
| Estimated budget is 1/12th of total until budget has been uploaded. | | | |
| | | | |
| Expenditure from operating activities | | | |
| Employee costs | 49,761 | 11.52% | |
| Estimated budget is 1/12th of total until budget has been uploaded. | | | |
| Materials and contracts | (67,690) | (15.20%) | 🔻 |
| Estimated budget is 1/12th of total until budget has been uploaded. | (==,===, | (****=****) | |
| Utility charges | 17,457 | 40.49% | |
| Estimated budget is 1/12th of total until budget has been uploaded. | , | | |
| Depreciation | 339,648 | 100.00% | |
| Estimated budget is 1/12th of total until budget has been uploaded. | · | | |
| Finance costs | 17,445 | 100.00% | |
| Estimated budget is 1/12th of total until budget has been uploaded. | 11,440 | 100.00 /0 | 1 |
| Zommatou zuugot io ii, i Zun oi totai anim zuugot nao zoon aproaucu. | | | |
| Insurance | (18,096) | (50.15%) | ▼ |
| Estimated budget is 1/12th of total until budget has been uploaded. | | | |
| Other expenditure | (10,502) | (32.70%) | _ |
| Estimated budget is 1/12th of total until budget has been uploaded. | ` ' ' | , , | |
| Inflavor from investing activities | | | |
| Inflows from investing activities | (492.004) | (400.000/) | _ |
| Proceeds from capital grants, subsidies and contributions Estimated budget is 1/12th of total until budget has been uploaded. | (482,961) | (100.00%) | ▮ * |
| Estimated budget is 1/12th or total until budget has been uploaded. | | | |
| Surplus or deficit at the start of the financial year | 746 007 | 33.05% | |
| Generally expenditure is not commenced until the annual budget is adopted. | 746,907 | 33.05% | 1 |
| Generally experiorure is not commenced until the annual budget is adopted. | | | |

SHIRE OF TOODYAY SUPPLEMENTARY INFORMATION TABLE OF CONTENTS

| 1 | Basis of preparation | 1 |
|---|-----------------------------|---|
| 2 | Explanation of variances | 2 |
| 3 | Key information | 4 |
| 4 | Key information - graphical | 5 |

BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

Supplementary information is presented for information purposes. The information does not comply with the disclosure requirements of the Australian Accounting Standards.

1 KEY INFORMATION

Funding Surplus or Deficit Components

| | Funding sur | plus / (defic | it) | |
|--|-------------------|----------------------|----------------------|--------------------|
| | Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| Opening | \$2.26 M | \$2.26 M | \$3.01 M | \$0.75 M |
| Closing | \$0.00 M | \$2.22 M | \$2.05 M | (\$0.18 M) |
| Refer to Statement of Financial Activity | | | | |

| Refer to Statement of Finar | ncial Activity | | | | | | | |
|-----------------------------|----------------|------------|-----------------------|----------|---------------|--------------------------|-----------|---------------|
| Cash and ca | sh equiv | alents | | Payables | | R | eceivable | es |
| | \$3.97 M | % of total | | \$1.49 M | % Outstanding | | \$1.40 M | % Collected |
| Unrestricted Cash | \$1.38 M | 34.9% | Trade Payables | \$0.19 M | | Rates Receivable | \$0.99 M | 6.8% |
| Restricted Cash | \$2.58 M | 65.1% | 0 to 30 Days | | 100.0% | Trade Receivable | \$1.40 M | % Outstanding |
| | | | Over 30 Days | | 0.0% | Over 30 Days | | 68.8% |
| | | | Over 90 Days | | 0.0% | Over 90 Days | | 68.8% |
| Refer to 3 - Cash and Finar | ncial Assets | | Refer to 9 - Payables | | | Refer to 7 - Receivables | | |

Key Operating Activities

| Amount attri | butable to | operating | g activities |
|----------------------------|----------------------|----------------------|--------------------|
| Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| \$1.10 M | (\$0.25 M) | (\$0.69 M) | (\$0.45 M) |
| Refer to Statement of Fina | ncial Activity | | |

| Ra | ates Revei | nue | Grants | and Contri | butions | Fee | es and Cha | rges |
|--------------------------|----------------------|-----------------------|--------------------------|----------------------|---------------------|---------------------------|----------------------|-----------------------|
| YTD Actual YTD Budget | \$0.00 M \$0.71 M | % Variance (99.9%) | YTD Actual YTD Budget | \$0.21 M \$0.16 M | % Variance 34.1% | YTD Actual YTD Budget | \$0.07 M \$0.18 M | % Variance (61.4%) |
| | | | Refer to 13 - Grants ar | nd Contributions | | Refer to Statement of Fin | ancial Activity | |

Key Investing Activities

| Amount attri | butable t | o investing | gactivities |
|----------------------------|----------------|-------------|-------------|
| | YTD | YTD | Var. \$ |
| Adopted Budget | Budget | Actual | (b)-(a) |
| | (a) | (b) | . , , , |
| (\$3.01 M) | \$0.21 M | (\$0.34 M) | (\$0.55 M) |
| Refer to Statement of Fina | ncial Activity | | |

| Proc | ceeds on | sale | Asset Acquisition | | | Capital Grants | | |
|-----------------------------|----------|---------|---------------------------|-----------|---------|-----------------------------|----------|------------|
| YTD Actual | \$0.13 M | % | YTD Actual | \$0.16 M | % Spent | YTD Actual | \$0.00 M | % Received |
| Adopted Budget | \$2.93 M | (95.6%) | Adopted Budget | \$5.74 M | (97.1%) | Adopted Budget | \$5.80 M | (100.0%) |
| Refer to 6 - Disposal of As | sets | | Refer to 5 - Capital Acqu | uisitions | | Refer to 5 - Capital Acquis | tions | |

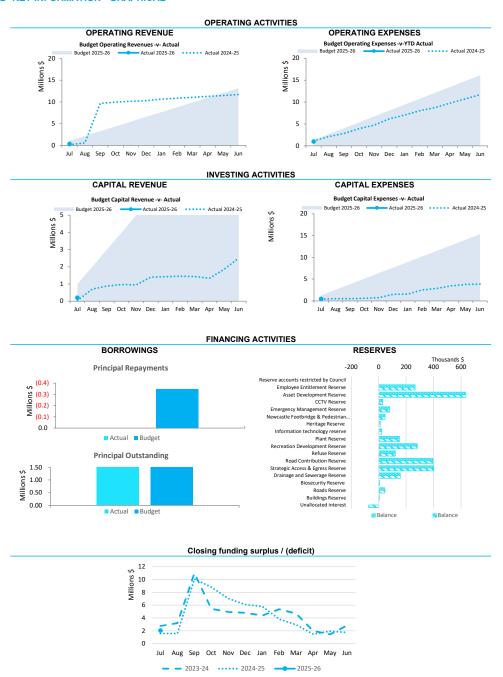
Key Financing Activities

| Amount attril | butable to | o financin | g activities |
|--|----------------------|----------------------|--------------------|
| Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| (\$0.34 M) Refer to Statement of Fina | \$0.00 M | \$0.07 M | \$0.07 M |

| | Borrowings | Reserves | Lease Liability |
|--------------------------|------------|----------------------------|-------------------------------------|
| Principal repayments | \$0.00 M | Reserves balance \$2.58 M | Principal repayments \$0.00 M |
| Interest expense | \$0.00 M | Net Movement (\$0.07 M) | Interest expense \$0.00 M |
| Principal due | \$4.66 M | | Principal due \$0.44 M |
| Refer to 10 - Borrowings | | Refer to 4 - Cash Reserves | Refer to Note 11 - Lease Liabilites |

This information is to be read in conjunction with the accompanying Financial Statements and notes.

2 KEY INFORMATION - GRAPHICAL



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

| | | | Reserve | | |
|---|---|------------------|-----------|------------------|-------|
| Description | Classification | Unrestricted | Accounts | Total | Trust |
| | | \$ | \$ | \$ | \$ |
| Cash on hand | | | | | |
| Bank Account - Toodyay Shire Council - 110482809 | Cash and cash equivalents | (555,877) | | (555,877) | |
| Terminal Control | Cash and cash equivalents | 32,398 | | 32,398 | |
| Cash on hand | Cash and cash equivalents | 3,150 | | 3,150 | |
| EFTPOS Clearing BPay Receipts | Cash and cash equivalents | 93,757 94,996 | | 93,757 94,996 | |
| BPOINT Receipts | Cash and cash equivalents Cash and cash equivalents | 94,996 83,708 | | 83,708 | |
| Terminal Control Visitor Centre | Cash and cash equivalents | 4,485 | | 4,485 | |
| EFTPOS Clearing Visitor Centre | Cash and cash equivalents | 8,755 | | 8,755 | |
| Bank Account - Toodyay Shire Council - At Call Acco | | 534,170 | | 534,170 | |
| EFTPOS Clearing Planning & Develop Dept | Cash and cash equivalents | 36,099 | | 36,099 | |
| Terminal Control Planning & Develop | Cash and cash equivalents | 62 | | 62 | |
| Bank Account - Reserve Restricted Account | Cash and cash equivalents | (0) | 2,583,934 | 2,583,934 | |
| Bank Account Trust Fund | Cash and cash equivalents | 335,902 | | 335,902 | |
| Bank Account - Municipal Term Deposits | Cash and cash equivalents | (17,057) | | (17,057) | |
| MUNICIPAL Savings Account | Cash and cash equivalents | (534,170) | | (534,170) | |
| Term Deposit Account - T100 BGC | Cash and cash equivalents | 151,827 | | 151,827 | |
| Term Deposit Account - T214 Toodyay Stone | Cash and cash equivalents | 53,043 | | 53,043 | |
| Term Deposit Account - T4 Opal Vale - Sam Mangior | Cash and cash equivalents | 134,113 | | 134,113 | |
| Term Deposit Account - T114 Vernice P/L | Cash and cash equivalents | 223,419 | | 223,419 | |
| Term Deposit Account - T458 Boral Resources | Cash and cash equivalents | 484,378 | | 484,378 | |
| Term Deposit Account - T797 Ironbridge Property | Cash and cash equivalents | 35,258 | | 35,258 | |
| Term Deposit Account - T805 Vernice Pty Ltd | Cash and cash equivalents | 26,336 | | 26,336 | |
| Term Deposit Account - T809 Opal Vale Landfill Bond | Cash and cash equivalents | 133,413 | | 133,413 | |
| Term Deposit Account - T811 TAQWA Holdings-Land | Cash and cash equivalents | 10,118 | | 10,118 | |
| Term Deposit Account - T820 Avon Earthworks | Cash and cash equivalents | 10,760 | | 10,760 | |
| Total | | 1,383,041 | 2,583,934 | 3,966,975 | 0 |
| Comprising | | | | | |
| Cash and cash equivalents | | 1,383,041 | 2,583,934 | 3,966,975 | 0 |
| • | • | 1,383,041 | 2,583,934 | 3,966,975 | 0 |
| | | | | | |

KEY INFORMATION

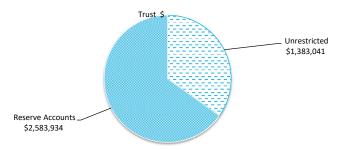
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid in with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant ri changes in value.

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

The local government 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 amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are pr in Note 8 - Other assets.



4 RESERVE ACCOUNTS

| | | Bu | dget | | | А | ctual | |
|---|-----------|-----------|-------------|-----------|-----------|-----------|-----------|-----------|
| | Opening | Transfers | Transfers | Closing | Opening | Transfers | Transfers | Closing |
| Reserve account name | Balance | In (+) | Out (-) | Balance | Balance | In (+) | Out (-) | Balance |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Reserve accounts restricted by Council | | | | | | | | |
| Employee Entitlement Reserve | 275,425 | 8,628 | | 284,053 | 266,042 | | | 266,042 |
| Asset Development Reserve | 457,373 | 14,329 | | 471,702 | 634,983 | | | 634,983 |
| CCTV Reserve | 29,820 | 934 | (30,754) | 0 | 28,804 | | | 28,804 |
| Emergency Management Reserve | 82,862 | 2,596 | | 85,458 | 80,040 | | | 80,040 |
| Newcastle Footbridge & Pedestrian Overpass Re | 47,695 | 1,494 | | 49,189 | 46,070 | | | 46,070 |
| Heritage Reserve | 12,278 | 385 | | 12,663 | 11,860 | | | 11,860 |
| Information technology reserve | 23,486 | 736 | (24,250) | (28) | 22,686 | | | 22,686 |
| Plant Reserve | 407,159 | 799,755 | (1,066,200) | 140,714 | 151,465 | | | 151,465 |
| Recreation Development Reserve | 300,605 | 9,417 | | 310,022 | 281,047 | | | 281,047 |
| Refuse Reserve | 126,882 | 3,975 | | 130,857 | 122,560 | | | 122,560 |
| Road Contribution Reserve | 469,788 | 14,717 | | 484,505 | 395,830 | | | 395,830 |
| Strategic Access & Egress Reserve | 369,780 | 21,584 | (129,387) | 261,977 | 401,766 | | | 401,766 |
| Drainage and Sewerage Reserve | 162,175 | 5,081 | | 167,256 | 157,332 | | | 157,332 |
| Biosecurity Reserve | 6,073 | 190 | (6,263) | 0 | 6,036 | | | 6,036 |
| Roads Reserve | 96,451 | 3,022 | | 99,473 | 45,720 | | | 45,720 |
| Buildings Reserve | 5,000 | 2,217,157 | (1,326,010) | 896,147 | 5,000 | | | 5,000 |
| Unallocated interest | 0 | | | 0 | 0 | | (73,307) | (73,307) |
| | 2,872,852 | 3,104,000 | (2,582,864) | 3,393,988 | 2,657,241 | 0 | (73,307) | 2,583,934 |

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS

| Land | | Adop | oted | | |
|--|--|------------|------------|------------|--------------|
| Land 2,186,944 182,245 0 (182,245 Buildings 1,985,392 165,449 0 (165,449 Furniture and equipment 160,000 13,333 0 (13,333 Plant and equipment 1,663,400 138,617 304,364 165,747 Acquisition of property, plant and equipment 5,995,736 499,645 304,364 (195,281) | Capital acquisitions | Budget | YTD Budget | YTD Actual | YTD Variance |
| Buildings | | \$ | \$ | \$ | \$ |
| Buildings | | | | | |
| Furniture and equipment 160,000 13,333 0 (13,333) Plant and equipment 1,663,400 138,617 304,364 165,747 Acquisition of property, plant and equipment 5,995,736 499,645 304,364 (195,281) Infrastructure - roads 4,162,093 346,841 81,718 (265,123) Infrastructure - drainage 30,000 2,500 0 (2,500) Infrastructure - other 1,206,505 100,542 83,149 (17,393) Acquisition of infrastructure 5,738,598 478,217 164,867 (313,350) Total of PPE and Infrastructure 111,734,334 977,861 469,231 (508,630) Capital Acquisitions Funded By: Capital grants and contributions 5,795,527 482,961 0 (482,961) Borrowing 659,382 0 0 0 Other (disposals & C/Fwd) 2,925,000 708,000 130,000 (578,000) Reserve accounts CCTV Reserve 30,754 2,563 0 (2,563) Information technology reserve 24,250 2,021 0 (2,021) Plant Reserve 1,066,200 88,850 0 (88,850) Strategic Access & Egress Reserve 129,387 10,782 0 (522) Buildings Reserve 1,326,010 0 (110,501) Contribution - operations (228,439) (428,339) 265,924 694,263 | Land | 2,186,944 | 182,245 | 0 | (182,245) |
| Plant and equipment | Buildings | 1,985,392 | 165,449 | 0 | (165,449) |
| Acquisition of property, plant and equipment 5,995,736 499,645 304,364 (195,281) | Furniture and equipment | 160,000 | 13,333 | 0 | (13,333) |
| Infrastructure - roads | Plant and equipment | 1,663,400 | 138,617 | 304,364 | 165,747 |
| Infrastructure - drainage 30,000 2,500 0 (2,500) Infrastructure - bridges 340,000 28,333 0 (28,333) Infrastructure - other 1,206,505 100,542 83,149 (17,393) Acquisition of infrastructure 5,738,598 478,217 164,867 (313,350) Total of PPE and Infrastructure 11,734,334 977,861 469,231 (508,630) Total capital acquisitions 11,734,334 977,861 469,231 (508,630) Capital Acquisitions Funded By: | Acquisition of property, plant and equipment | 5,995,736 | 499,645 | 304,364 | (195,281) |
| Infrastructure - drainage 30,000 2,500 0 (2,500) Infrastructure - bridges 340,000 28,333 0 (28,333) Infrastructure - other 1,206,505 100,542 83,149 (17,393) Acquisition of infrastructure 5,738,598 478,217 164,867 (313,350) Total of PPE and Infrastructure 11,734,334 977,861 469,231 (508,630) Total capital acquisitions 11,734,334 977,861 469,231 (508,630) Capital Acquisitions Funded By: | | | | | |
| Infrastructure - bridges 340,000 28,333 0 (28,333) Infrastructure - other 1,206,505 100,542 83,149 (17,393) Acquisition of infrastructure 5,738,598 478,217 164,867 (313,350) Total of PPE and Infrastructure 11,734,334 977,861 469,231 (508,630) Total capital acquisitions 11,734,334 977,861 469,231 (508,630) Capital Acquisitions Funded By: Capital grants and contributions 5,795,527 482,961 0 (482,961) 80 (508,630) (482,961) 90 (578,000) (578, | Infrastructure - roads | 4,162,093 | 346,841 | 81,718 | (265,123) |
| Infrastructure - other 1,206,505 100,542 83,149 (17,393) Acquisition of infrastructure 5,738,598 478,217 164,867 (313,350) Total of PPE and Infrastructure 11,734,334 977,861 469,231 (508,630) Total capital acquisitions 11,734,334 977,861 469,231 (508,630) Capital Acquisitions Funded By: Capital grants and contributions 5,795,527 482,961 0 (482,961) Borrowings 659,382 0 0 0 0 Other (disposals & C/Fwd) 2,925,000 708,000 130,000 (578,000) Reserve accounts CCTV Reserve CCTV Reserve 30,754 2,563 0 (2,563) Information technology reserve 24,250 2,021 0 (2,021) Plant Reserve 1,066,200 88,850 0 (88,850) Strategic Access & Egress Reserve 129,387 10,782 0 (10,782) Biosecurity Reserve 6,263 522 0 (522) Buildings Reserve 1,326,010 110,501 0 (110,501) Contribution - operations (228,439) (428,339) 265,924 694,263 | Infrastructure - drainage | 30,000 | 2,500 | 0 | (2,500) |
| Acquisition of infrastructure 5,738,598 478,217 164,867 (313,350) Total of PPE and Infrastructure 11,734,334 977,861 469,231 (508,630) Total capital acquisitions 11,734,334 977,861 469,231 (508,630) Capital Acquisitions Funded By: Capital grants and contributions 5,795,527 482,961 0 (482,961) Borrowings 659,382 0 0 0 0 0 Other (disposals & C/Fwd) 2,925,000 708,000 130,000 (578,000) Reserve accounts CCTV Reserve 30,754 2,563 0 (2,563) Information technology reserve 24,250 2,021 0 (2,021) Plant Reserve 1,066,200 88,850 0 (88,850) Strategic Access & Egress Reserve 129,387 10,782 0 (10,782) Biosecurity Reserve 6,263 522 0 (522) Buildings Reserve 1,326,010 110,501 0 (110,501) Contribution - operations (228,439) (428,339) 265,924 694,263 | Infrastructure - bridges | 340,000 | 28,333 | 0 | (28,333) |
| Total of PPE and Infrastructure 11,734,334 977,861 469,231 (508,630) Total capital acquisitions 11,734,334 977,861 469,231 (508,630) Capital Acquisitions Funded By: | | 1,206,505 | | | |
| Total capital acquisitions 11,734,334 977,861 469,231 (508,630) Capital Acquisitions Funded By: Capital grants and contributions 5,795,527 482,961 0 (482,961) Borrowings 659,382 0 0 0 0 Other (disposals & C/Fwd) 2,925,000 708,000 130,000 (578,000) Reserve accounts 30,754 2,563 0 (2,563) Information technology reserve 24,250 2,021 0 (2,021) Plant Reserve 1,066,200 88,850 0 (88,850) Strategic Access & Egress Reserve 129,387 10,782 0 (10,782) Biosecurity Reserve 6,263 522 0 (522) Buildings Reserve 1,326,010 110,501 0 (110,501) Contribution - operations (228,439) (428,339) 265,924 694,263 | Acquisition of infrastructure | 5,738,598 | 478,217 | 164,867 | (313,350) |
| Total capital acquisitions 11,734,334 977,861 469,231 (508,630) Capital Acquisitions Funded By: Capital grants and contributions 5,795,527 482,961 0 (482,961) Borrowings 659,382 0 0 0 0 Other (disposals & C/Fwd) 2,925,000 708,000 130,000 (578,000) Reserve accounts 30,754 2,563 0 (2,563) Information technology reserve 24,250 2,021 0 (2,021) Plant Reserve 1,066,200 88,850 0 (88,850) Strategic Access & Egress Reserve 129,387 10,782 0 (10,782) Biosecurity Reserve 6,263 522 0 (522) Buildings Reserve 1,326,010 110,501 0 (110,501) Contribution - operations (228,439) (428,339) 265,924 694,263 | | | | | |
| Capital Acquisitions Funded By: Capital grants and contributions 5,795,527 482,961 0 (482,961) Borrowings 659,382 0 0 0 Other (disposals & C/Fwd) 2,925,000 708,000 130,000 (578,000) Reserve accounts 30,754 2,563 0 (2,563) Information technology reserve 24,250 2,021 0 (2,021) Plant Reserve 1,066,200 88,850 0 (88,850) Strategic Access & Egress Reserve 129,387 10,782 0 (10,782) Biosecurity Reserve 6,263 522 0 (522) Buildings Reserve 1,326,010 110,501 0 (110,501) Contribution - operations (228,439) (428,339) 265,924 694,263 | Total of PPE and Infrastructure | 11,734,334 | 977,861 | 469,231 | (508,630) |
| Capital Acquisitions Funded By: Capital grants and contributions 5,795,527 482,961 0 (482,961) Borrowings 659,382 0 0 0 Other (disposals & C/Fwd) 2,925,000 708,000 130,000 (578,000) Reserve accounts 30,754 2,563 0 (2,563) Information technology reserve 24,250 2,021 0 (2,021) Plant Reserve 1,066,200 88,850 0 (88,850) Strategic Access & Egress Reserve 129,387 10,782 0 (10,782) Biosecurity Reserve 6,263 522 0 (522) Buildings Reserve 1,326,010 110,501 0 (110,501) Contribution - operations (228,439) (428,339) 265,924 694,263 | | | | | |
| Capital grants and contributions 5,795,527 482,961 0 (482,961) Borrowings 659,382 0 0 0 0 Other (disposals & C/Fwd) 2,925,000 708,000 130,000 (578,000) Reserve accounts CCTV Reserve 30,754 2,563 0 (2,563) Information technology reserve 24,250 2,021 0 (2,021) Plant Reserve 1,066,200 88,850 0 (88,850) Strategic Access & Egress Reserve 129,387 10,782 0 (10,782) Biosecurity Reserve 6,263 522 0 (522) Buildings Reserve 1,326,010 110,501 0 (110,501) Contribution - operations (228,439) (428,339) 265,924 694,263 | Total capital acquisitions | 11,734,334 | 977,861 | 469,231 | (508,630) |
| Capital grants and contributions 5,795,527 482,961 0 (482,961) Borrowings 659,382 0 0 0 0 Other (disposals & C/Fwd) 2,925,000 708,000 130,000 (578,000) Reserve accounts CCTV Reserve 30,754 2,563 0 (2,563) Information technology reserve 24,250 2,021 0 (2,021) Plant Reserve 1,066,200 88,850 0 (88,850) Strategic Access & Egress Reserve 129,387 10,782 0 (10,782) Biosecurity Reserve 6,263 522 0 (522) Buildings Reserve 1,326,010 110,501 0 (110,501) Contribution - operations (228,439) (428,339) 265,924 694,263 | | | | | |
| Borrowings 659,382 0 0 0 Other (disposals & C/Fwd) 2,925,000 708,000 130,000 (578,000) Reserve accounts 30,754 2,563 0 (2,563) Information technology reserve 24,250 2,021 0 (2,021) Plant Reserve 1,066,200 88,850 0 (88,850) Strategic Access & Egress Reserve 129,387 10,782 0 (10,782) Biosecurity Reserve 6,263 522 0 (522) Buildings Reserve 1,326,010 110,501 0 (110,501) Contribution - operations (228,439) (428,339) 265,924 694,263 | Capital Acquisitions Funded By: | | | | |
| Borrowings 659,382 0 0 0 Other (disposals & C/Fwd) 2,925,000 708,000 130,000 (578,000) Reserve accounts 30,754 2,563 0 (2,563) Information technology reserve 24,250 2,021 0 (2,021) Plant Reserve 1,066,200 88,850 0 (88,850) Strategic Access & Egress Reserve 129,387 10,782 0 (10,782) Biosecurity Reserve 6,263 522 0 (522) Buildings Reserve 1,326,010 110,501 0 (110,501) Contribution - operations (228,439) (428,339) 265,924 694,263 | Capital grants and captributions | 5 705 527 | 492.061 | 0 | (492.061) |
| Other (disposals & C/Fwd) 2,925,000 708,000 130,000 (578,000) Reserve accounts 30,754 2,563 0 (2,563) CCTV Reserve 30,754 2,563 0 (2,021) Information technology reserve 24,250 2,021 0 (2,021) Plant Reserve 1,066,200 88,850 0 (88,850) Strategic Access & Egress Reserve 129,387 10,782 0 (10,782) Biosecurity Reserve 6,263 522 0 (522) Buildings Reserve 1,326,010 110,501 0 (110,501) Contribution - operations (228,439) (428,339) 265,924 694,263 | | | | 0 | (402,301) |
| Reserve accounts CCTV Reserve 30,754 2,563 0 (2,563) Information technology reserve 24,250 2,021 0 (2,021) Plant Reserve 1,066,200 88,850 0 (88,850) Strategic Access & Egress Reserve 129,387 10,782 0 (10,782) Biosecurity Reserve 6,263 522 0 (522) Buildings Reserve 1,326,010 110,501 0 (110,501) Contribution - operations (228,439) (428,339) 265,924 694,263 | · · · · · · · · · · · · · · · · · · · | | - | 130,000 | (578 000) |
| CCTV Reserve 30,754 2,563 0 (2,563) Information technology reserve 24,250 2,021 0 (2,021) Plant Reserve 1,066,200 88,850 0 (88,850) Strategic Access & Egress Reserve 129,387 10,782 0 (10,782) Biosecurity Reserve 6,263 522 0 (522) Buildings Reserve 1,326,010 110,501 0 (110,501) Contribution - operations (228,439) (428,339) 265,924 694,263 | | 2,923,000 | 700,000 | 130,000 | (370,000) |
| Information technology reserve 24,250 2,021 0 (2,021) Plant Reserve 1,066,200 88,850 0 (88,850) Strategic Access & Egress Reserve 129,387 10,782 0 (10,782) Biosecurity Reserve 6,263 522 0 (522) Buildings Reserve 1,326,010 110,501 0 (110,501) Contribution - operations (228,439) (428,339) 265,924 694,263 | *************************************** | 30 754 | 2 563 | 0 | (2.563) |
| Plant Reserve 1,066,200 88,850 0 (88,850) Strategic Access & Egress Reserve 129,387 10,782 0 (10,782) Biosecurity Reserve 6,263 522 0 (522) Buildings Reserve 1,326,010 110,501 0 (110,501) Contribution - operations (228,439) (428,339) 265,924 694,263 | | | | | |
| Strategic Access & Egress Reserve 129,387 10,782 0 (10,782) Biosecurity Reserve 6,263 522 0 (522) Buildings Reserve 1,326,010 110,501 0 (110,501) Contribution - operations (228,439) (428,339) 265,924 694,263 | | , | , - | ~ | |
| Biosecurity Reserve 6,263 522 0 (522) Buildings Reserve 1,326,010 110,501 0 (110,501) Contribution - operations (228,439) (428,339) 265,924 694,263 | | | | | |
| Buildings Reserve 1,326,010 110,501 0 (110,501) Contribution - operations (228,439) (428,339) 265,924 694,263 | | | | ~ | . , , |
| Contribution - operations (228,439) (428,339) 265,924 694,263 | | | | ~ | , , |
| | | | | ~ | |
| | | | | | |

KEY INFORMATION

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the 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. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

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 Local Government (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.

Individual assets that are land, buildings and infrastructure 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 reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

Reportable Value

In accordance with Local Government (Financial Management) Regulation 17A(2), the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of Local Government (Financial Management) Regulation 17A(4) is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total Level of completion indicators

10% 120% 140% 160% 180% 100% 100%

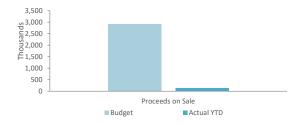
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

| | | Add | opted | | Variance |
|---|---|------------|------------|------------|-------------|
| Work Order | Work Order Description | Budget | YTD Budget | YTD Actual | (Under)/Ove |
| Land | | \$ | \$ | \$ | \$ |
| WO.3041 | Betty Dage Land Development | 2,186,944 | 182,245 | | 182,24 |
| VVO.3041 | Batty Pass Land Development Is this land held for resale development? | 2,100,944 | 102,245 | | 102,24 |
| Buildings | is this faild field for resale development? | | | | |
| Dullulligs | Key worker accommodation | 600,000 | 50.000 | | 50.0 |
| WO.3250 ?? | Beejording fire station replacement | 885,392 | 73,783 | | 73,7 |
| *************************************** | Buildings refurbishment - TBA | 500,000 | 41,667 | | 41.6 |
| Furniture & Fittings | Buildings rotation monte 15/1 | 000,000 | , | | ,0 |
| go | Recording equipment - Chambers | 50,000 | 4,167 | | 4,1 |
| | Replace main server - Admin | 30,000 | 2,500 | | 2,5 |
| | Replace server - Doctors surgery | 30.000 | 2,500 | | 2,5 |
| | Library fittings | 50,000 | 4,167 | | 4.1 |
| Plant & Equipment | Lizitary manage | , | ., | | .,. |
| | Community amenities events trailer | 20,000 | 1,667 | | 1,6 |
| | DFR - Emergency VBM trailers | 58,400 | 27,091 | 27,091 | .,0 |
| | Hino FS2844 - Water tank truck | 150,000 | 12,500 | , | 12.5 |
| | Front end loader | 400,000 | 33,333 | 277,273 | (243,94 |
| | Zero turn mower (Trade in John Deere) | 35,000 | 2,917 | , | 2,9 |
| | Isuzu D-Max Extra Cab (T0024) | 50,000 | 4,167 | | 4,1 |
| | Isuzu D-Max Extra Cab (1HPT112) - Reserves officer | 50,000 | 4,167 | | 4,1 |
| | Isuzu D-Max Extra Cab (T0020) - Coordinator Assets & Infra | 50,000 | 4,167 | | 4,1 |
| | Isuzu D-Max Extra Cab (T0022) | 50,000 | 4,167 | | 4,1 |
| | Isuzu MU-X (TO)- CEO (2 changeovers) | 110,000 | 9,167 | | 9.1 |
| | Isuzu MU-X (TO)- EMFCS (2 changeovers) | 110,000 | 9,167 | | 9,1 |
| | Isuzu MU-X (TO)- EMCS (2 changeovers) | 165,000 | 13,750 | | 13,7 |
| | Isuzu MU-X (TO)- EMPR (2 changeovers) | 110,000 | 9,167 | | 9,1 |
| | Isuzu MU-X (TO)- EMAIS (2 changeovers) | 110,000 | 9,167 | | 9,1 |
| | Minor Plant Purchases for Works | 15,000 | 1,250 | | 1,2 |
| | Skidsteer - Positrak | 180,000 | 15,000 | | 15,0 |
| Roads | | | | | |
| | Regional Road Group - Bejoording Road | 1,872,190 | 81,718 | 81,718 | |
| | Black Spot - State Funded - Toodyay Bindi Bindi (CFWD) | 700,000 | 58,333 | | 58,3 |
| | Commodity Freight - Bejoording Road | 484,903 | 40,409 | | 40,4 |
| | Western Secondary Freight N/Work - Bindoon Dewares Pool Rd | 149,000 | 12,417 | | 12,4 |
| | Roads to Recovery - various projects (Gravel resheet) | 956,000 | 79,667 | | 79,6 |
| Drainage | , | | | | |
| WO.3245 | Toodyay street drainage | 30,000 | 2,500 | | 2,5 |
| Bridges | • | | | | |
| | Urgent bridge repairs - various | 250,000 | 20,833 | | 20,8 |
| | Slaughterhouse Bridge MRWA Design Bridge No - 4085 | 90,000 | 7,500 | | 7,5 |
| Other Infrastructure | | | | | |
| WO.3250 | CCTV improvements | 150,000 | 12,500 | | 12,5 |
| WO.949 | Emergency water facilities | 251,607 | 4,093 | 83,149 | (79,0 |
| | Cemetery - replace niche wall | 30,000 | 2,500 | | 2,5 |
| | Newcastle Park - Accessible public toilet | 210,000 | 17,500 | | 17,5 |
| | Dog exercise area - fencing | 15,000 | 1,250 | | 1,2 |
| | Swimming pool - shade structures | 15,000 | 1,250 | | 1,2 |
| WO.3245 ?? | Access/Egress Projects - road upgrades various (CFWD) | 281,058 | 23,422 | | 23,4 |
| | Bejoording BFB - Community Water Supply - Fire Tanks | 158,840 | 13,237 | | 13,2 |
| | Standpipes upgrades/refurbishments | 90,000 | 7,500 | | 7,5 |
| WO.3041 | Visitors Centre - Security/duress alarm | 5,000 | 417 | | 4 |
| | | 11,734,334 | 908,913 | 469,231 | 439,6 |

OPERATING ACTIVITIES

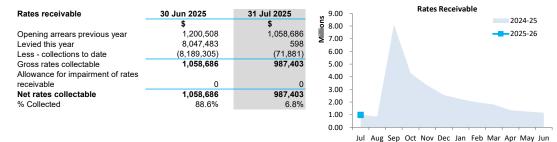
6 DISPOSAL OF ASSETS

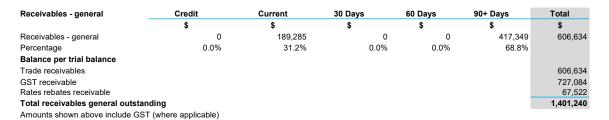
| | 712 01 7100210 | | ļ | Budget | | | Υ | TD Actual | |
|-------|---------------------|-----------|-----------|--------|--------|----------|----------|-----------|--------|
| Asset | | Net Book | | | | Net Book | | | |
| Ref. | Asset description | Value | Proceeds | Profit | (Loss) | Value | Proceeds | Profit | (Loss) |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| | Buildings | | | | | | | | |
| | Various | 2,217,000 | 2,217,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Plant and equipment | | | | | | | | |
| | Various | 708,000 | 708,000 | 0 | 0 | 130,000 | 130,000 | 0 | 0 |
| | | 2,925,000 | 2,925,000 | 0 | 0 | 130,000 | 130,000 | 0 | 0 |



OPERATING ACTIVITIES

7 RECEIVABLES





KEY INFORMATION

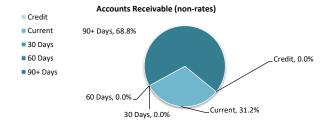
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

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.



OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

| Other current assets | Opening Balance 1 July 2025 | Asset Increase | Asset Reduction | Closing Balance 31 July 2025 |
|--|-----------------------------------|-------------------|--------------------|------------------------------------|
| | \$ | \$ | \$ | \$ |
| Inventory | | | | |
| Stores and materials | 83,535 | 20,136 | | 103,671 |
| Visitor centre | 33,807 | | | 33,807 |
| Other assets | | | | |
| Accrued income | 15,216 | | | 15,216 |
| Total other current assets | 132,558 | 20,136 | 0 | 152,694 |
| Amounts shown above include GST (where applicable) | | | | |

KEY INFORMATION

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.

Inventory

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.

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

Contract assets

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

OPERATING ACTIVITIES

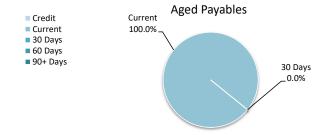
9 PAYABLES

| Payables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|------------------------------------|------------------|---------|---------|---------|----------|-----------|
| _ | \$ | \$ | \$ | \$ | \$ | \$ |
| Payables - general | 0 | 190,082 | 0 | 0 | 0 | 190,082 |
| Percentage | 0.0% | 100.0% | 0.0% | 0.0% | 0.0% | |
| Balance per trial balance | | | | | | |
| Sundry creditors | | | | | | 190,082 |
| Accrued salaries and wages | | | | | | 124,718 |
| ATO liabilities | | | | | | 124,621 |
| Other payables | | | | | | 530,352 |
| Accrued Expenses | | | | | | 153,946 |
| Other payables | | | | | | 369,022 |
| Total payables general outstanding | | | | | | 1,492,741 |
| Amounts shown above include GST (v | where applicable |) | | | | |

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period 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 normally 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.



FINANCING ACTIVITIES

10 BORROWINGS

Repayments - borrowings

| Information on boundary | | | New L | | | icipal | Princ | | Inte | |
|---------------------------|----------|-------------|--------|---------|--------|-----------|-----------|-----------|--------|-----------|
| Information on borrowings | | | | | | yments | Outsta | | Repay | |
| Particulars | Loan No. | 1 July 2025 | Actual | Budget | Actual | Budget | Actual | Budget | Actual | Budget |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Depot stage 2 | 71 | 392,805 | | | | (45,085) | 392,805 | 347,720 | | (17,251) |
| Land - Rec precinct | 72 | 507,054 | | | | (54,058) | 507,054 | 452,996 | | (21,969) |
| Bejoording fire station | 73 | 0 | | 659,382 | | (52,140) | 0 | 607,242 | | (31,785) |
| Recreation precinct | 75B | 3,757,059 | | | | (196,626) | 3,757,059 | 3,560,433 | | (85,492) |
| | | 4,656,918 | 0 | 659,382 | 0 | (347,909) | 4,656,918 | 4,968,391 | 0 | (156,497) |
| Total | | 4,656,918 | 0 | 659,382 | 0 | (347,909) | 4,656,918 | 4,968,391 | 0 | (156,497) |
| | | | | | | | | | | |
| Current borrowings | | 287,014 | | | | | 287,014 | | | |
| Non-current borrowings | | 4,369,904 | | | | | 4,369,904 | | | |
| | | 4.656.918 | | | | | 4.656.918 | | | |

All debenture repayments were financed by general purpose revenue. Self supporting loans are financed by repayments from third parties.

New borrowings 2025-26

| non sononingo zozo zo | | | | | | | | | | | |
|-------------------------|----------|----------|-------------|-----------|------------|-----------|----------|--------|-----------|---------|--|
| | Amount | Amount | | | | Total | | | | | |
| | Borrowed | Borrowed | | | | Interest | Interest | Amoun | t (Used) | Balance | |
| Particulars | Actual | Budget | Institution | Loan Type | Term Years | & Charges | Rate | Actual | Budget | Unspent | |
| | \$ | \$ | | | | \$ | % | \$ | \$ | \$ | |
| Bejoording fire station | | 659,382 | WATC | Fixed | 10 | 179,870 | 5.00 | | (659,382) | 0 | |
| | 0 | 659,382 | | | | 179,870 | | 0 | (659,382) | 0 | |

KEY INFORMATION

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.

FINANCING ACTIVITIES

11 LEASE LIABILITIES

Movement in carrying amounts

| | | | | | Prin | cipal | Prin | cipal | Inte | rest |
|-------------------------------|----------------|-------------|--------|--------|--------|-----------|---------|---------|--------|----------|
| Information on leases | | | New L | .eases | Repay | ments | Outsta | anding | Repay | ments |
| Particulars | Leasor | 1 July 2025 | Actual | Budget | Actual | Budget | Actual | Budget | Actual | Budget |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Komatsu WA320-6 FE Loade | er Gear Select | 49,198 | | | | | 49,198 | 49,198 | | (11,264) |
| Drum roller | | 22,798 | | | | | 22,798 | 22,798 | | |
| Solar library | | 1,699 | | | | | 1,699 | 1,699 | | |
| Hino truck | | 187,885 | | | | | 187,885 | 187,885 | | |
| Hino Prime mover | SG Fleet | 178,092 | | | | (133,422) | 178,092 | 44,670 | | (41,578) |
| | | | | | | | | | | |
| Total | | 439,672 | 0 | 0 | 0 | (133,422) | 439,672 | 306,250 | 0 | (52,842) |
| | | | | | | | | | | |
| Current lease liabilities | | 152,727 | | | | | 152,727 | | | |
| Non-current lease liabilities | | 286,945 | | | | | 286,945 | | | |
| | | 439,672 | | | | | 439,672 | | | |

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

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 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 classified as short-term leases (i.e. a lease with a remaining 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.

OPERATING ACTIVITIES

12 OTHER CURRENT LIABILITIES

| Other current liabilities | Note | Opening Balance 1 July 2025 | Liability transferred from/(to) non current | Liability Increase | Liability Reduction | Closing Balance 31 July 2025 |
|--|------|-----------------------------------|--|-----------------------|------------------------|------------------------------------|
| | | \$ | \$ | \$ | \$ | \$ |
| Other liabilities | | | | | | |
| Capital grant/contributions liabilities | | 123,970 | 0 | 0 | 0 | 123,970 |
| Total other liabilities | | 123,970 | 0 | 0 | 0 | 123,970 |
| Employee Related Provisions | | | | | | |
| Provision for annual leave | | 87,490 | 0 | 0 | (23,422) | 64,068 |
| Provision for long service leave | | 468,420 | 0 | 0 | (5,641) | 462,779 |
| Total Provisions | | 555,910 | 0 | 0 | (29,063) | 526,847 |
| Total other current liabilities | | 679,880 | 0 | 0 | (29,063) | 650,817 |
| Amounts shown above include GST (where applicable) | | | | | | |

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 14

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

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 calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits 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.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

OPERATING ACTIVITIES

13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

| | Unsp | oent grant, s | ubsidies and c | ontributions i | ability | | Grants, sub | sidies and c | ontributions | revenue | |
|-------------------------------|-------------|---------------|----------------|----------------|-------------|-----------|-------------|--------------|--------------|-----------|---------|
| | | Increase in | Decrease in | | Current | Adopted | | | | | YTD |
| Provider | Liability | Liability | Liability | Liability | Liability | Budget | YTD | Annual | Budget | | Revenue |
| | 1 July 2025 | - | (As revenue) | 31 Jul 2025 | 31 Jul 2025 | Revenue | Budget | Budget | Variations | Expected | Actual |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Grants and subsidies | | | | | | | | | | | |
| Various (budget not uploaded) | | | | 0 | | 1,908,635 | 159,053 | 1,908,635 | | 1,908,635 | |
| | 0 | 0 | 0 | 0 | 0 | 1,908,635 | 159,053 | 1,908,635 | 0 | 1,908,635 | 0 |
| Contributions | | | | | | | | | | | |
| Emergency services | 0 | 0 | 0 | 0 | 0 | | | | | 0 | (7,400) |
| Other Welfare - Other grants | 0 | 0 | 0 | 0 | 0 | | | | | 0 | 7,727 |
| Transport - other grants | | | | | | | | | | | 206,748 |
| Transport - streets | 0 | 0 | 0 | 0 | 0 | | | | | 0 | 6,156 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 213,231 |
| | | | | | | | | | | | |
| TOTALS | 0 | 0 | 0 | 0 | 0 | 1,908,635 | 159,053 | 1,908,635 | 0 | 1,908,635 | 213,231 |

INVESTING ACTIVITIES

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

| Provider | |
|---|--|
| Capital grants and subsidies Various (budget to be loaded) | |
| TOTALS | |

| Liability 1 July 2025 | Increase in Liability | Decrease in Liability (As revenue) | Liability 31 Jul 2025 | Current Liability 31 Jul 2025 |
|--------------------------|--------------------------|--|--------------------------|-------------------------------------|
| \$ | \$ | \$ | \$ | \$ |
| 123,970 | 0 | 0 | 123,970 | |
| 123,970 | 0 | 0 | 123,970 | |
| 123,970 | 0 | • | 123,970 | |

| Adopted | apital grants, | ouboluleo ul | ia continuat | .00 .0 .0 | YTD |
|-----------|----------------|--------------|--------------|-----------|---------|
| Budget | YTD | Annual | Budget | | Revenue |
| Revenue | Budget | Budget | Variations | Expected | Actual |
| \$ | \$ | \$ | \$ | \$ | \$ |
| 5,795,527 | 482,961 | 5,795,527 | | 5,795,527 | |
| 5,795,527 | 482,961 | 5,795,527 | 0 | 5,795,527 | 0 |
| 5.795.527 | 482,961 | 5.795.527 | 0 | 5.795.527 | 0 |

14 BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

| Description | Council Resolution | Classification | Non Cash Adjustment | Increase in Available Cash | Decrease in Available Cash | Amended Budget Running Balance |
|---|-----------------------|----------------|------------------------|----------------------------------|----------------------------------|--------------------------------------|
| Budget adoption to actual surplus b/fwd | | | \$ | \$ | \$ | \$ 746,907 |
| | | | | 0 | 0 | 746,907 |



Creditor Payment Report - Warrant Listing

01 July 2025 to 31 July 2025

| Cheque Payments | | | | | |
|-----------------|------------|------------------|------------------------------|--|------------------|
| Payment Number | Date | Cheque Number | Creditor Name | Invoice Description | Inclusive Amount |
| CP.321 | 25-07-2025 | 13101 | OLD GAOL MUSEUM | Gaol Honorariums - August 2025 | 500.00 |
| CP.321 | 25-07-2025 | 13102 | WATER CORPORATION | Water Account 9023377637 Community Standpipe Stirling Tce - 16 Apr 2025 - 19 Jun | 4,302.85 |
| CP.321 | 25-07-2025 | 13102 | WATER CORPORATION | Water account 9013566063 Anzac Ave road verge - 22 Apr 2025 - 23 Jun 2025 | 2.94 |
| | | | | Cheque Total | 4,805.79 |
| | | | Floatronic | : Funds Transfer Payments | |
| | | 01 | Liectionic | Fullus Hallstei Fayilletits | |
| Payment Number | Date | Cheque Number | Creditor Name | Invoice Description | Inclusive Amount |
| CP.321 | 25-07-2025 | EFT | Alex Tadeusz PAUL | Withdrawl of application and due to high amount we are refunding Alex 80% of the | 2,388.00 |
| CP.321 | 25-07-2025 | EFT | AUSTRALIA POST | Postage - June 2025 | 368.91 |
| CP.321 | 25-07-2025 | EFT | AVON WASTE - STONDON PTY LTD | Fortnightly Service from 16/06/25 - 27/06/25 | 18,582.35 |
| CP.321 | 25-07-2025 | EFT | AVON WASTE - STONDON PTY LTD | Fortnightly Service from 30/06/25 - 11/07/25 | 18,335.16 |
| CP.321 | 25-07-2025 | EFT | Barry KEENS HAC | Consignment - May - June 2025 | 17.08 |
| CP.321 | 25-07-2025 | EFT | BRIGHTMARK GROUP PTY LTD | Deep clean Radio room at the Community Depot - One of 13/06/2025 | 1,980.00 |

| Electronic Funds Transfer Payments | | | | | | |
|------------------------------------|------------|------------------|-----------------------------------|---|------------------|--|
| Payment Number | Date | Cheque Number | Creditor Name | Invoice Description | Inclusive Amount | |
| CP.321 | 25-07-2025 | EFT | BRODERICK WASTE SOLUTIONS | Cartage of waste from Toodyay Transfer Station to Northam for the month of June | 6,279.24 | |
| CP.321 | 25-07-2025 | EFT | BRODERICK WASTE SOLUTIONS | Management of Waste Transfer Station fortnight ended 8 July 2025 | 6,050.00 | |
| CP.321 | 25-07-2025 | EFT | BUNNINGS - MIDLAND | Supply 1 only Gerni Corded pressure cleaner. 0235514 GPW-3300 | 142.00 | |
| CP.321 | 25-07-2025 | EFT | C & F BUILDING APPROVALS | Issue of Building Permit on pre Certified Application | 2,970.00 | |
| CP.321 | 25-07-2025 | EFT | C & F BUILDING APPROVALS | Issue of Building Permit on pre Certified Application Lot 10 Deepdale Rd, West | 770.00 | |
| CP.321 | 25-07-2025 | EFT | C & F BUILDING APPROVALS | Issue of Building Permit on pre Certified Application 74 Nottingham Rd, Toodyay | 1,210.00 | |
| CP.321 | 25-07-2025 | EFT | CEDAR HOMES | Refund - Building Application - Verge Bond refund | 2,072.00 | |
| CP.321 | 25-07-2025 | EFT | Cindy May HARDERS | Consignment - June 2025 | 50.02 | |
| CP.321 | 25-07-2025 | EFT | CORSIGN (WA) PTY LTD | Supply Street blade including post, caps, nuts, bolts, clamps -COONDLE WEST ROAD $$ | 477.62 | |
| CP.321 | 25-07-2025 | EFT | EAG ELECTRICAL AIR-CONDITIONING & | Contractors - Replace Solar Inverter at Shire Depot - like for like. | 9,032.76 | |
| CP.321 | 25-07-2025 | EFT | EAG ELECTRICAL AIR-CONDITIONING & | Supply and install new Air Conditioner at Toodyay Library Quote # SHI04-25608 | 4,369.75 | |
| CP.321 | 25-07-2025 | EFT | EASTERN HILLS CHAINSAWS & MOWERS | Supply 1 HLA Battery Hedge Trimmer STH4859 011 2930 Quote # 3710#4 | 704.65 | |
| CP.321 | 25-07-2025 | EFT | GLENORAN LEATHER | Consignment - June 2025 | 38.50 | |
| CP.321 | 25-07-2025 | EFT | HEARTLANDS VET HOSPITAL | 4 x Dog Euthanasia - 07/07/2025 | 928.48 | |
| CP.321 | 25-07-2025 | EFT | HERSEY SAFETY PTY LTD | Safety Supplies for Depot Workshop QU-49499 | 1,496.55 | |
| CP.321 | 25-07-2025 | EFT | HERSEY SAFETY PTY LTD | PPE - Masks and Filters for Depot staff Quote # QU-1041 | 257.40 | |
| CP.321 | 25-07-2025 | EFT | JACOBUS CORNELIS NIEUWOUDT | 11/07/2025 – 21/07/2025 – Assess development applications against the local and | 3,150.00 | |
| CP.321 | 25-07-2025 | EFT | Joanne CROWE | Consignment - June 2025 | 24.00 | |
| CP.321 | 25-07-2025 | EFT | JTAGZ PTY LTD | 2028 (3yr) Dog & Cat tags & Dog Lifetime tags | 572.28 | |

| Electronic Funds Transfer Payments | | | | | |
|------------------------------------|------------|------------------|----------------------------------|--|------------------|
| Payment Number | Date | Cheque Number | Creditor Name | Invoice Description | Inclusive Amount |
| CP.321 | 25-07-2025 | EFT | LANDGATE | All Valuations and Land search for 2024/2025 - Schedule no: G2025/06 & G2025/07 | 501.82 |
| CP.321 | 25-07-2025 | EFT | LANDGATE | All Valuations and Land search for 2024/2025 - Schedule No: R2025/01 | 471.80 |
| CP.321 | 25-07-2025 | EFT | LEYLAND ENGINEERING SERVICES | Isuzu DMax - T0002 - Service - QU-0030 - 48,613km | 586.00 |
| CP.321 | 25-07-2025 | EFT | LEYLAND ENGINEERING SERVICES | Maintenance - Service for Vehicle T00 - QU-0031 | 447.50 |
| CP.321 | 25-07-2025 | EFT | LG PROFESSIONALS AUSTRALIA WA | 2025 - 2026 Silver Local Government Subscription | 2,640.00 |
| CP.321 | 25-07-2025 | EFT | Margaret BRADFORD SEELEY | Consignment - May - June 2025 | 66.78 |
| CP.321 | 25-07-2025 | EFT | MARKET CREATIONS | CouncilConnect Subscription FY25/26 | 17,479.00 |
| CP.321 | 25-07-2025 | EFT | MJB INDUSTRIES PTY LTD | Supply and delivery of concrete products for Toodyay Bindi Bindi Rd for Blackspot | 29,419.80 |
| CP.321 | 25-07-2025 | EFT | MOORE AUSTRALIA | EOFY25 Template For Annual Report | 1,760.00 |
| CP.321 | 25-07-2025 | EFT | NATURAL AREA CONSULTING | Chitty RD - CPS 9813-2 Mitigation Planting | 1,320.00 |
| CP.321 | 25-07-2025 | EFT | NATURAL AREA CONSULTING | Chitty Rd - CPS 9813-2 Mitigation Planting | 460.85 |
| CP.321 | 25-07-2025 | EFT | NATURAL AREA CONSULTING | Chitty Rd - CPS 9812-1 Mitigation Planting | 438.90 |
| CP.321 | 25-07-2025 | EFT | NATURAL INTENTIONS BEAUTY RANGE | Consignment - June 2025 | 11.30 |
| CP.321 | 25-07-2025 | EFT | OFFICE OF AUDITOR GENERAL | FY24 Audit Fees (\$47,850 inc GST) & FY24 Additional Audit Fees (\$25,982 inc GST) | 47,850.00 |
| CP.321 | 25-07-2025 | EFT | OZTROLOGY PTY LTD | Consignment - June 2025 | 27.50 |
| CP.321 | 25-07-2025 | EFT | Patricia ROSE | Consignment - May - June 2025 | 10.00 |
| CP.321 | 25-07-2025 | EFT | PROFESSIONAL PC SUPPORT PTY LTD | Managed Phone Agreement the cost changes with adjustments made through the | 1,298.73 |
| CP.321 | 25-07-2025 | EFT | PROFESSIONAL PC SUPPORT PTY LTD | Agreement Billable Time: Managed ICT Support Agreement | 2,226.40 |
| CP.321 | 25-07-2025 | EFT | PUBLIC TRANSPORT AUTHORITY OF WA | TransWA ticket sales for June 2025 | 191.70 |
| CP.321 | 25-07-2025 | EFT | QUILTS BY ROBYN | Consignment - June 2025 | 256.00 |

| Electronic Funds Transfer Payments | | | | | |
|------------------------------------|------------|------------------|------------------------------------|---|------------------|
| Payment Number | Date | Cheque Number | Creditor Name | Invoice Description | Inclusive Amount |
| CP.321 | 25-07-2025 | EFT | Ralph Lionel WALKER | Hours Toodyay Showgrounds Pavillion | 1,250.00 |
| CP.321 | 25-07-2025 | EFT | REDFISH TECHNOLOGIES PTY LTD | Pearl Maintenance | 1,973.40 |
| CP.321 | 25-07-2025 | EFT | RELIABLE ASSET MAINTENANCE | Test for Asbestos at Showgrounds Pavilion | 649.66 |
| CP.321 | 25-07-2025 | EFT | RELIABLE ASSET MAINTENANCE | Maintenance Attendance for 02/07 & 09/07 | 2,623.50 |
| CP.321 | 25-07-2025 | EFT | RELIABLE ASSET MAINTENANCE | Repair Administration Door. Repair the paving outside the Football pavilion. | 929.50 |
| CP.321 | 25-07-2025 | EFT | RELIABLE ASSET MAINTENANCE | ${\it Kitchen bench unstuck and lock investigation for security Toodyay Recreation Centre}$ | 594.00 |
| CP.321 | 25-07-2025 | EFT | ROAD RAIL & MINE PRODUCTS PTY LTD | Toodyay Bindi Bindi SLK 5600 to 5750 - Supply and delivery of barriers to Shire Depo | 25,685.00 |
| CP.321 | 25-07-2025 | EFT | ROAD RAIL & MINE PRODUCTS PTY LTD | Toodyay Bindi Bindi SLK 7500-7900 - Supply and delivery of barriers to Shire Depot | 61,985.00 |
| CP.321 | 25-07-2025 | EFT | Sara Louise WHINCUP | Consignment - June 2025 | 20.00 |
| CP.321 | 25-07-2025 | EFT | SHIRE OF YORK | AVON VALLEY ALLLIANCE WEBSITE LAUNCH 05/06/2025 | 307.69 |
| CP.321 | 25-07-2025 | EFT | SHRED-X PTY LTD | CRC - Shred X Paper shredding for 24/25 FY | 206.87 |
| CP.321 | 25-07-2025 | EFT | SHRED-X PTY LTD | Shred X Paper shredding for 24/25 FY | 413.84 |
| CP.321 | 25-07-2025 | EFT | SNAP - WEST PERTH, THE TRUSTEE FOR | A4 Tax Receipt/Invoice paper, blank & 6000 window face & 3000 plain face envelopes | 2,370.60 |
| CP.321 | 25-07-2025 | EFT | SONIC HEALTHPLUS PTY LTD | JIGME NGEDUPPO - Medical | 264.00 |
| CP.321 | 25-07-2025 | EFT | SONIC HEALTHPLUS PTY LTD | Cameron MacKenzie (Assistant Town Planner) | 264.00 |
| CP.321 | 25-07-2025 | EFT | SOUTHERN SHARPENING SERVICES | Consignment - June 2025 | 38.50 |
| CP.321 | 25-07-2025 | EFT | TALIS CONSULTANTS | Building Condition recording | 99,297.00 |
| CP.321 | 25-07-2025 | EFT | TEAM GLOBAL EXPRESS PTY LTD | Works & Services | 105.79 |
| CP.321 | 25-07-2025 | EFT | THE TOODYAY HISTORICAL SOCIETY INC | Consignment - May - June 2025 | 70.00 |
| CP.321 | 25-07-2025 | EFT | THINK PROJECT AUST PTY LTD (RAMM | Annual License and support ThinkProject 1 july 2025 to 30 june 2026 | 11,212.74 |

Item 10.2.2 - Attachment 1 Page 35

| Electronic Funds Transfer Payments | | | | | | |
|------------------------------------|------------|------------------|----------------------------------|---|------------------|--|
| Payment Number | Date | Cheque Number | Creditor Name | Invoice Description | Inclusive Amount | |
| CP.321 | 25-07-2025 | EFT | TOODYAY AGRICULTURAL SOCIETY INC | Toodyay Ag Show 11 October 2025 Sponsorship towards Exhibit Prizes | 500.00 | |
| CP.321 | 25-07-2025 | EFT | TOODYAY BOWLING CLUB | Reimbursement of funds towards urgent repairs of fence - Toodyay Bowling Club | 3,000.00 | |
| CP.321 | 25-07-2025 | EFT | TOODYAY HARDWARE & FARM | STAPLES GAL 20 X 2.8MM | 5.75 | |
| CP.321 | 25-07-2025 | EFT | TOODYAY HARDWARE & FARM | EXTERIOR LOW SHEEN VIVID WHITE DULUX WEATHERSHIELD 10L | 234.45 | |
| CP.321 | 25-07-2025 | EFT | TOODYAY HARDWARE & FARM | PATIO ANGLE BRACKET 35 X 52 X 75MM | 10.50 | |
| CP.321 | 25-07-2025 | EFT | TOODYAY HARDWARE & FARM | PINE H3 90 X 45 P/M | 71.70 | |
| CP.321 | 25-07-2025 | EFT | TOODYAY HERALD | Shire pages Toodyay Herald 2024/2025 | 783.28 | |
| CP.321 | 25-07-2025 | EFT | TOODYAY TRADERS | Trailer Adaptor | 26.50 | |
| CP.321 | 25-07-2025 | EFT | TOTAL GREEN RECYCLING | E-Waste Recycling | 1,205.14 | |
| CP.321 | 25-07-2025 | EFT | UNIFORMS @ WORK | Uniforms for Fleur Mayhew | 260.35 | |
| CP.321 | 25-07-2025 | EFT | VAPOUR PLUMBING AND GAS | Unblock drains at the Visitor Centre QU-0246 | 495.00 | |
| CP.321 | 25-07-2025 | EFT | VAPOUR PLUMBING AND GAS | Repair the HWS at the Medical Centre - Replace thermostat QU-0242 | 521.40 | |
| CP.321 | 25-07-2025 | EFT | VAPOUR PLUMBING AND GAS | Unblock and pump out toilets at Duidgee Park. Quote # QU-0243 | 165.00 | |
| CP.321 | 25-07-2025 | EFT | VAPOUR PLUMBING AND GAS | Visitor Centre replace pipes damaged drains | 990.00 | |
| CP.321 | 25-07-2025 | EFT | VAPOUR PLUMBING AND GAS | Unblock drains and inspect pipes with camera at Pelham Reserve toilet block QU- | 385.00 | |
| CP.321 | 25-07-2025 | EFT | VAPOUR PLUMBING AND GAS | Unblock 2 male Toilets at Duidgee Park | 110.00 | |

| Electronic Funds Transfer Payments | | | | | |
|------------------------------------|--|----------------------------|------------------|------------|----------------|
| Inclusive Amount | Invoice Description | Creditor Name | Cheque Number | Date | Payment Number |
| 25,630.00 | Week Three Maintenance Grading 12/05 | VISION INVESTMENTS PTY LTD | EFT | 25-07-2025 | CP.321 |
| 682.00 | Michelle Dival - CEO Performance Review (18 July 2025) | WALGA | EFT | 25-07-2025 | CP.321 |
| 926.98 | stationary | WINC AUSTRALIA P/L | EFT | 25-07-2025 | CP.321 |
| 926.69 | Stationary | WINC AUSTRALIA P/L | EFT | 25-07-2025 | CP.321 |
| 218.90 | Supply 1 Galvanised Dog bag dispenser - Heritage Green. Including freight. Quote # | WOODLANDS DISTRIBUTORS & | EFT | 25-07-2025 | CP.321 |
| 429.00 | Contractor - Waste Disposal - Transfer Station 2025 | WREN OIL | EFT | 25-07-2025 | CP.321 |
| 121.00 | OIL WASTE DISPOSAL - ADMIN & COMPLIANCE FEES | WREN OIL | EFT | 25-07-2025 | CP.321 |
| 437,690.56 | EFT Total | | | | |
| | Payroll | | | | |
| Inclusive Amount | Invoice Description | Creditor Name | Cheque Number | Date | Payment Number |
| 109,878.00 | Payroll PPE 3/7/25 | Payroll | | 3/07/2025 | PPE 3/7/25 |
| 20,250.00 | Payroll PPE 3/7/25 | SuperChoice | | 3/07/2025 | PPE 3/7/25 |
| 6,110.00 | Payroll PPE 3/7/25 | Payroll | | 3/07/2025 | PPE 3/7/25 |
| 103,742.00 | Payroll PPE 17/7/25 | Payroll | | 17/07/2025 | PPE 17/7/25 |
| 19,813.00 | Payroll PPE 17/7/25 | SuperChoice | | 17/07/2025 | PPE 17/7/25 |
| 105,236.00 | Payroll PPE 31/7/25 | Payroll | | 31/07/2025 | PPE 31/7/25 |
| 20,250.00 | Payroll PPE 31/7/25 | SuperChoice | | 31/07/2025 | PPE 31/7/25 |
| 385,279.00 | Payroll Total | | | | |

Item 10.2.2 - Attachment 1 Page 37

| | | | | Direct Debits | |
|----------------|------------|------------------|-----------------------|--|------------------|
| Payment Number | Date | Cheque Number | Creditor Name | Invoice Description | Inclusive Amount |
| | 1/07/2025 | | Bendigo Bank | Bank Fees | 314.16 |
| | 1/07/2025 | | HP Financial Services | Photocopier Lease Fees | 1,116.84 |
| | 1/07/2025 | | Toodyay Traders | Hardware Purchases | 1,895.61 |
| | 1/07/2025 | | Synergy | Electricity Charges and Usage- Shire Depot, Railway Road | 715.76 |
| | 1/07/2025 | | Bendigo Bank | Bank Fees | 4.07 |
| | 1/07/2025 | | Bendigo Bank | Bank Fees | - |
| | 1/07/2025 | | Bendigo Bank | Bank Fees | 15.00 |
| | 1/07/2025 | | Bendigo Bank | Bank Fees | 15.00 |
| | 1/07/2025 | | Bendigo Bank | Bank Fees | 10.00 |
| | 1/07/2025 | | Bendigo Bank | Bank Fees | - |
| | 2/07/2025 | | Bendigo Bank | Bank Fees | 7.48 |
| | 2/07/2025 | | Synergy | Electricity Charges and Usage- Coondle Fire Station | 528.31 |
| | 3/07/2025 | | Bendigo Bank | Bank Fees | 4.62 |
| | 3/07/2025 | | CBA | Bank Fees | 116.87 |
| | 3/07/2025 | | CBA | Bank Fees | 75.26 |
| | 3/07/2025 | | CBA | Bank Fees | 54.50 |
| | 3/07/2025 | | CBA | Bank Fees | 520.81 |
| | 3/07/2025 | | CBA | Bank Fees | 86.97 |
| | 9/07/2025 | | Water Corporaton | Water Charges and Usage -Community Centre and Medical Ctr | 174.46 |
| | 9/07/2025 | | Water Corporaton | Water Charges and Usage -Parkers Cottage | 132.85 |
| | 10/07/2025 | | Synergy | Electricity Charges and Usage-Toodyay Recreation Centre Precinct | 4,637.45 |
| | 11/07/2025 | | Water Corporaton | Water Charges and Usage -Community Centre and Medical Ctr | 2,186.08 |
| | 11/07/2025 | | Water Corporaton | Water Charges and Usage -Duke Street Toilets | 1,828.06 |
| | 11/07/2025 | | Water Corporaton | Water Charges and Usage -Memorial Hall | 1,320.16 |
| | 11/07/2025 | | Water Corporaton | Water Charges and Usage -19B Clinton Street | 578.64 |
| | 11/07/2025 | | Water Corporaton | Water Charges and Usage -Railway Station Lawns | 542.65 |
| | 11/07/2025 | | Water Corporaton | Water Charges and Usage -Newcastle Park | 471.10 |
| | 11/07/2025 | | Water Corporaton | Water Charges and Usage -Connors Mill and Visitor Centre | 470.56 |
| | 11/07/2025 | | Water Corporaton | Water Charges and Usage -Bendigo Bank (To be Reimbersed) | 416.41 |
| | 11/07/2025 | | Water Corporaton | Water Charges and Usage -Vet (To be Reimbersed) | 376.87 |
| | 11/07/2025 | | Water Corporaton | Water Charges and Usage -Connors Cottage | 277.45 |
| | 11/07/2025 | | Water Corporaton | Water Charges and Usage -19A Clinton Street | 247.01 |
| | 11/07/2025 | | Water Corporaton | Water Charges and Usage -Toodyay Library | 180.17 |
| | 14/07/2025 | | Bendigo Bank | Bank Fees | 0.22 |
| | 14/07/2025 | | Water Corporaton | Water Charges and Usage -Showgrounds, Pavillion and Hockey Oval | 1,128.91 |
| | 14/07/2025 | | Water Corporaton | Water Charges and Usage -Toodyay Cemetry | 333.22 |
| | 14/07/2025 | | Water Corporaton | Water Charges and Usage -Waste Transfer Station | 138.13 |
| | 15/07/2025 | | Bendigo Bank | Bank Fees | 32.79 |
| | 15/07/2025 | | Water Corporaton | Water Charges and Usage -Duidgee Park and Toilets | 10,713.13 |
| | 15/07/2025 | | Water Corporaton | Water Charges and Usage -Anzac Memorial and Playground | 459.13 |

Item 10.2.2 - Attachment 1

| | | Character | | Direct Debits | |
|---------------|------------|------------------|-------------------------|---|-----------------|
| ayment Number | Date | Cheque Number | Creditor Name | Invoice Description | Inclusive Amoun |
| | 15/07/2025 | | Water Corporaton | Water Charges and Usage -Administration Building | 214.17 |
| | 15/07/2025 | | Water Corporaton | Water Charges and Usage -Depot, Railway Road | 199.06 |
| | 15/07/2025 | | Water Corporaton | Water Charges and Usage -Administration Grounds Lot 50 | 55.84 |
| | 16/07/2025 | | Bendigo Bank | Bank Fees | 6.27 |
| | 16/07/2025 | | Water Corporaton | Water Charges and Usage -Old Gaol | 572.69 |
| | 16/07/2025 | | Water Corporaton | Water Charges and Usage -Police Stables | 152.83 |
| | 16/07/2025 | | Water Corporaton | Water Charges and Usage -Pelham Reserve Toilets | 47.02 |
| | 17/07/2025 | | Synergy | Electricity Charges and Usage- Collective Account | 12,636.65 |
| | 18/07/2025 | | Gear Select | Lease-Drum Roller (To be Refunded) | 2,296.91 |
| | 21/07/2025 | | Bendigo Bank | Bank Fees | 0.88 |
| | 22/07/2025 | | Bendigo Bank | Bank Fees | 4.40 |
| | 22/07/2025 | | Synergy | NNNco Security Cameras | 192.89 |
| | 23/07/2025 | | Paymate | DIRECT DEBIT PAYMATE 0426904510 20325480403SF | 82.50 |
| | 23/07/2025 | | Water Corporaton | Water Charges and Usage -Northam Toodyay Road Standpipe | 85,268.18 |
| | 23/07/2025 | | WA Treasury Corporation | Loan Guarantee Payment 2025-26 Year | 16,687.96 |
| | 23/07/2025 | | Bendigo Bank | Bank Fees | 3.52 |
| | 24/07/2025 | | Komatsu Finance | Lease-Grader | 4,560.98 |
| | 24/07/2025 | | Synergy | Streetlighting Charges-May to June 2025 | 4,811.87 |
| | 25/07/2025 | | Bendigo Bank | Bank Fees | 7.37 |
| | 28/07/2025 | | QPC Group | Photocopier Maintenance July 2025 | 1,175.99 |
| | 30/07/2025 | | Bendigo Bank | Bank Fees | 6.27 |
| | 30/07/2025 | | Synergy | Electricity Charges and Usage- Depot Yard, Railway Road | 828.45 |

| | | | | Credit Card Payments | |
|----------------|------------|------------------|------------------|---|------------------|
| Payment Number | Date | Cheque Number | Creditor Name | Invoice Description | Inclusive Amount |
| | | | Credit Card-EMCS | | |
| | 1/07/2025 | | Sandra Watson | Kmart -Materials for CRC Activities | 67.00 |
| | 4/07/2025 | | | Canva-Software Subsciption | 266.00 |
| | 4/07/2025 | | | Big W-Materials for CRC Activities | 68.00 |
| | 8/07/2025 | | | JSM Group-Materials for CRC Activities | 220.00 |
| | 9/07/2025 | | | Coles-Materials for CRC Activites | 19.20 |
| | 10/07/2025 | | | Morrina.Com-Materials for Community Activities | 389.55 |
| | 10/07/2025 | | | Vevor.com.au-Materials for Community Activities | 206.99 |
| | 11/07/2025 | | | Aldi-Catering for Community Events | 117.20 |
| | 17/07/2025 | | | Bottlemart-Visitor Centre Function Catering | 63.99 |
| | 18/07/2025 | | | Coles-Materials for CRC Activites | 65.00 |
| | 18/07/2025 | | | Coles-Materials for CRC Activites | 66.85 |
| | 19/07/2025 | | | IGA-Catering for Community Events | 29.94 |

Item 10.2.2 - Attachment 1

| | | | | Credit Card Payments | | |
|----------------|------------|------------------|-----------------------------|---|----------------------------|------------------|
| Payment Number | Date | Cheque Number | Creditor Name | Invoice Description | ı | Inclusive Amount |
| | 24/07/2025 | | | Coles-Catering for Christmas in July Event | | 16.00 |
| | 26/07/2025 | | | Christmas 360-Christmas in July Event | | 60.69 |
| | 30/07/2025 | | | Bendigo Bank-Card Fee | | 4.00 |
| | | | Credit Card-EMIAS | | | |
| | 17/07/2025 | | Vanessa Crispe | IGA Toodyay-Office Supplies Depot | | 30.00 |
| | 25/07/2025 | | | Department of Transport-Vehicle Registrations | | 279.20 |
| | 30/07/2025 | | | Bendigo Bank-Card Fee | | 4.00 |
| | | | Credit Card-CEO Aaron | | | |
| | 5/07/2025 | | Bowman | WA News-Advertising in West Australian | | 457.75 |
| | 11/07/2025 | | | Virgin Australia-Refund | - | 83.00 |
| | 30/07/2025 | | | Bendigo Bank-Card Fee | | 4.00 |
| | 14/07/2025 | | Credit Card-EMFCS Alan Hart | Safety Culture-Software Subscription | | 31.90 |
| | 15/07/2025 | | | Starlink Internet-Depot | | 139.00 |
| | 24/07/2025 | | | Smartdraw -Software Subscription | | 208.06 |
| | 30/07/2025 | | | Bendigo Bank-Card Fee | | 4.00 |
| | 31/07/2025 | | | Officeworks-POE Switch for Planning Office | | 236.00 |
| | | | Credit Card-EMPRS | | | |
| | 7/07/2025 | | Paul Nuttall | Atlas Fuel Ascot -Fuel T0000 | | 65.16 |
| | 29/07/2025 | | | Bendigo Bank-Card Fee | | 4.00 |
| | 16/07/2025 | | Credit Card-CESM Rob Koch | Smartsheet - Software Subscription | | 113.29 |
| | 29/07/2025 | | | Bendigo Bank-Card Fee | | 4.00 |
| | | | | | Credit Card Payments Total | 3,157.77 |
| | | | | | Grand Total | 988,066.74 |

Item 10.2.2 - Attachment 1 Page 40



SHIRE OF TOODYAY

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)

FOR THE PERIOD ENDED 30 JUNE 2025

LOCAL GOVERNMENT ACT 1995 LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

| Statement of Financial Activity | 2 |
|---------------------------------|---|
| Statement of Financial Position | 3 |
| Basis of Preparation | 4 |
| Net Current Assets Information | 5 |
| Explanation of Variances | 6 |

| SHIRE OF TOODYAY |
|--|
| STATEMENT OF FINANCIAL ACTIVITY |
| FOR THE PERIOD ENDED 30 JUNE 2025 |

| Estimates | FOR THE PERIOD ENDED 30 JUNE 2025 | Adopted Budget | Amended Budget | YTD Budget | YTD | Variance* | Variance* | Var |
|--|--|-------------------|-------------------|---------------|---------------------------------------|-------------|-----------|----------------|
| (a) | | Estimates | Estimates | Estimates | Actual | \$ | | |
| S | | (a) | (aa) | (b) | (c) | (c) - (b) | | |
| Revenue from operating activities 8,024,667 8,024,667 8,024,667 3,035% General rates 1,026,310 1,081,310 1,081,310 1,077,788 3,052% (0,33%) Fees and contributions 1,026,310 1,081,310 1,081,310 1,077,788 (3,522) (0,33%) Fees and charges 1,736,696 1,890,196 1,890,196 1,84,606 (75,300) (3,99%) 1,081,310 (3,99%) 1,081,310 | | | \$ | \$ | \$ | \$ | % | |
| General rates Grants, subsidied and contributions Grants, subsidied and contributions Fees and charges 1,026,3610 1,026,3610 1,081,310 275,31 | | | | | | | | |
| Fees and charges 1,266,310 1,081,310 1,891,961 1,807,788 (3,522) (0,33%) Fees and charges 1,736,698 1,890,196 1,990,196 1,990 | | | | | | | | |
| Fees and charges 1,736,698 1,800,196 1,801,486 (75,390) (3,99%) Collect revenue 276,310 275,310 275,310 118,00 (156,70) (56,38%) Collect revenue 11,361,898 11,560,398 1 | | , , | | , , | | , - | | |
| Cherevenue | | , , | | | | | | |
| Chebre revenue | | | | | | | | _ |
| Expanditure from operating activities (5.330,344) (7.330,341) (7 | | | | | | | | |
| Employee costs Employee costs (5,330,344) (5,330,344) (4,214,044) 1,116,300 20,94% A Materials and contracts (4,899,838) (4,899,467) (6,697,771) (607,771) (| Other revenue | | | | | | | |
| Employee costs (5,330,344) (5,330,344) (5,330,344) (4,214,044) (1,116,300 20,94% A Materials and contracts (4,839,838) (4,694,467) (4,694,467) (4,694,467) (4,694,467) (4,694,467) (4,694,467) (4,694,467) (4,694,467) (4,694,467) (4,694,467) (4,694,467) (4,694,467) (4,694,467) (4,694,467) (4,694,467) (4,694,467) (4,694,694) (4,245) (4,245) (4,125) (4, | Expenditure from operating activities | 11,001,000 | 11,000,000 | 11,000,000 | 11,700,000 | 30,102 | 0.5070 | |
| Materials and contracts | | (5.330.344) | (5.330.344) | (5.330.344) | (4.214.044) | 1.116.300 | 20.94% | • |
| Utility charges (607.721) (607.721) (669,527) (669,527) (618.06) (10.17%) ▼ Depreciation (3813.186) (3813.186) (3813.186) (42.45) 3.808.921 99.89 № Finance costs (133.487) (133.487) (133.487) (133.487) (174.495) 61.972 46.43% № Non-cash amounts excluded from operating activities (271.693) (256.693) (256.693) (280.094) (23.401) (9.12% № Non-cash amounts excluded from operating activities (360.376) 148.495 148.495 64.389 (84.106) (56.64%) ▼ Non cash amounts excluded from operating activities (360.376) 148.495 148.495 64.389 (84.106) (56.64%) ▼ Non cash amounts excluded from operating activities (360.376) 148.995 148.995 (84.106) (56.64%) ▼ Non cash amounts excluded from operating activities (360.376) 148.995 148.995 (84.106) (56.64%) ▼ Non cash amounts excluded from operating activities (360.376) 148.995 148.995 (84.106) (56.64%) ▼ Non cash amounts excluded from operating activities (360.376) 148.495 148.995 (84.106) (56.64%) (84.106) (56.64%) ▼ Non cash amounts excluded from operating activities (360.376) 148.995 148.995 (84.106) (56.64%) (84.106) (56.64%) ▼ Non cash amounts excluded from operating activities (360.376) 148.495 148.995 (84.106) (56.64%) (84.106) (56.64%) ▼ Non cash amounts excluded from operating activities (360.376) 148.495 148.995 (84.106) (56.64%) ▼ Non cash amounts excluded from operating activities (360.376) 148.495 (84.106) (86.288) (84.106) (56.64%) ▼ Non cash amounts excluded from operating activities (360.376) 148.495 (84.806) 1.368.48 (84.106) (84.906) (84 | | | | | | | | |
| Depreciation (3,813,166) (3,813,166) (3,813,166) (3,813,166) (13,347) (13,3467) (13,3 | | | | | | | | |
| Insurance | Depreciation | | | | | | | |
| Other expenditure (271,693) (256,693) (256,693) (280,094) (23,401) (9,12%) (15,535,440) (15,535,440) (15,535,640) (15,5315,069) (11,709,396) 3,605,673 23.54% (15,535,440) (15,5315,069) (11,709,396) 3,605,673 23.54% (17,09,308) (17,09,308) 3,605,673 (17,09,308) 3,605,673 (17,09,308) (17,09,308) (17,09,308) (17,09,308) (17,09,308) (17,09,308) (17,09,308) (17,09,308) (17,09,308) (17,09,308) (17,00,308 | Finance costs | (133,467) | (133,467) | (133,467) | (71,495) | 61,972 | 46.43% | |
| Non cash amounts excluded from operating activities 3,813,166 3,813,166 3,813,166 65,285 (3,747,881) (98.29%) | Insurance | (479,211) | (479,211) | (479,211) | (480,338) | (1,127) | (0.24%) | |
| Non cash amounts excluded from operating activities Amount attributable to operating activities (360,376) 148,495 148,495 64,389 (84,106) (56.64%) INVESTING ACTIVITIES Inflows from investing activities Proceeds from capital grants, subsidies and contributions Proceeds from disposal of assets 247,000 467,000 467,000 411,901 (55.999) (11.80%) ▼ Proceeds from disposal of assets 247,000 467,000 467,000 411,901 (55.999) (11.80%) ▼ Proceeds from capital grants, subsidies and contributions 3,698,230 3,631,470 3,631,470 2,036,648 (1,594,822) (43.92%) ▼ Proceeds from disposal of assets 247,000 467,000 467,000 411,901 (55.999) (11.80%) ▼ Payments for property, plant and equipment Payments for property, plant and equipment (1,814,307) (1,709,308) (1,709,308) (340,860) 1,368,448 80.06% △ Payments for property, plant and equipment (4,308,914) (5,052,704) (5,052,704) (3,345,909) 1,706,795 33,78% △ (6,123,221) (6,762,012) (6,762,012) (3,586,769) 3,075,243 45,48% Amount attributable to investing activities (2,177,991) (2,663,542) (2,663,542) (1,175,842) 1,487,700 55.85% FINANCING ACTIVITIES Inflows from financing activities Payments for principal portion of lease liabilities Payment for promovings (287,048) (247,680) (247,680) (247,680) 0 (488,061) (100.00%) ▼ Payments for principal portion of lease liabilities Payment for promovings (287,044) (287,014) (287,014) (133,273) 153,741 53,57% A Payment for promovings (286,044) (979,694) (979,694) (165,997) 813,697 83.06% Amount attributable to financing activities (360,376) 148,495 148,495 64,389 (84,106) (56.64%) ▼ Payments for principal portion for financing activities (360,376) 148,495 148,495 64,389 (84,106) (56.64%) ▼ Payments for principal portion for financing activities (360,376) 148,495 148,495 64,389 (84,106) (56.64%) ▼ Payments for principal portion of f | Other expenditure | | | | | | | |
| Note | | (15,535,440) | (15,315,069) | (15,315,069) | (11,709,396) | 3,605,673 | 23.54% | |
| Note | Non each amounts evaluded from energting activities | 2 042 400 | 2 042 400 | 2 042 400 | CE 00E | (2.747.004) | (00.000/) | _ |
| Inflows from investing activities Proceeds from capital grants, subsidies and contributions 3,698,230 3,631,470 3,631,470 2,036,648 (1,594,822) (43,92%) Proceeds from disposal of assets 247,000 467,000 467,000 411,901 (55,099) (11,80%) ▼ | | | | | | | | |
| Inflows from investing activities Proceeds from capital grants, subsidies and contributions Proceeds from disposal of assets 247,000 467,000 467,000 411,901 (55,099) (11.80%) ▼ Proceeds from disposal of assets 247,000 467,000 467,000 411,901 (55,099) (11.80%) ▼ Outflows from investing activities Payments for property, plant and equipment (1,814,307) (1,709,308) (1,709,308) (1,709,308) (1,709,308) (1,709,709) (1,587,543) (38.74%) Payments for construction of infrastructure (4,308,914) (5,052,704) (5,052,704) (3,345,909) 1,706,795 33.78% ▲ Ramount attributable to investing activities (2,177,991) (2,663,542) (6,762,012) (6,762,012) (3,686,769) 3,075,243 45.48% Amount attributable to investing activities FINANCING ACTIVITIES Inflows from financing activities Payments for principal portion of lease liabilities (247,680) (247,680) (247,680) (247,680) (247,680) (247,680) (247,680) (247,680) (247,680) (247,680) (27,244,641,276) (226,65%) ▲ Transfer to reserves (296,633) (491,633) (491,633) (165,997) 325,636 66.24% MOVEMENT IN SURPLUS OR DEFICIT Surplus or deficit at the start of the financial year Amount attributable to investing activities (217,7991) (2,663,542) (2,663,542) (1,175,842) 1,487,700 55.85% Amount attributable to investing activities (296,633) (491,633) (491,633) (165,997) 325,636 66.24% Amount attributable to investing activities (296,633) (491,633) (491,633) (165,997) 325,636 66.24% Amount attributable to investing activities (296,633) (491,633) (491,633) (491,633) (491,639) (415,997) 325,636 66.24% | Amount attributable to operating activities | (360,376) | 140,433 | 140,433 | 04,309 | (64,100) | (50.0476) | |
| Proceeds from capital grants, subsidies and contributions 3,698,230 3,631,470 467,000 467,000 411,901 (55,099) (11.80%) ▼ | INVESTING ACTIVITIES | | | | | | | |
| Proceeds from capital grants, subsidies and contributions 3,698,230 3,631,470 467,000 467,000 411,901 (55,099) (11.80%) ▼ | Inflows from investing activities | | | | | | | |
| Proceeds from disposal of assets 247,000 467,000 467,000 411,901 (55,099) (11.80%) ▼ 3,945,230 4,098,470 4,098,470 2,510,927 (1,587,543) (38.74%) Outflows from investing activities Payments for property, plant and equipment (1,814,307) (1,709,308) (1,709,308) (340,860) 1,368,448 80.06% | | | | | | | | |
| Outflows from investing activities Payments for property, plant and equipment (1,814,307) (1,709,308) (1,709,308) (340,860) 1,368,448 80.06% ▲ Payments for construction of infrastructure (4,308,914) (5,052,704) (5,052,704) (3,345,909) 1,706,795 33.78% ▲ Amount attributable to investing activities (2,177,991) (2,663,542) (2,663,542) (1,175,842) 1,487,700 55.85% FINANCING ACTIVITIES Inflows from financing activities Transfer from reserves 448,061 488,061 488,061 0 (488,061) (100.00%) ▼ Outflows from financing activities (247,680) (247,680) (247,680) 0 247,680 100.00% ▲ Repayment of borrowings (287,014) (287,014) (183,273) 153,741 53.57% ▲ Transfer to reserves (210,000) (445,000) (32,724) 412,276 92.65% ▲ Amount attributable to financing activities (296,633) (491,633) (491,633) (165,997) 325,636 66.24% ▲ MOVEMENT IN SU | | 3,698,230 | 3,631,470 | 3,631,470 | 2,036,648 | (1,594,822) | (43.92%) | \blacksquare |
| Outflows from investing activities (1,814,307) (1,709,308) (1,709,308) (340,860) 1,368,448 80.06% A Payments for property, plant and equipment Payments for construction of infrastructure (4,308,914) (5,052,704) (5,052,704) (3,345,909) 1,706,795 33.78% ▲ Amount attributable to investing activities (2,177,991) (2,663,542) (6,762,012) (3,686,769) 3,075,243 45.48% FINANCING ACTIVITIES Inflows from financing activities 448,061 488,061 0 (488,061) (100.00%) ▼ Transfer from reserves 448,061 488,061 0 (488,061) (100.00%) ▼ Outflows from financing activities (247,680) (247,680) 0 247,680 100.00% ▼ Payments for principal portion of lease liabilities (247,680) (247,680) 0 247,680 100.00% ▲ Repayment of borrowings (287,014) (287,014) (287,014) (287,014) (133,273) 153,741 53.57% ▲ Transfer to reserves (210,000) (445,0 | Proceeds from disposal of assets | 247,000 | 467,000 | 467,000 | 411,901 | (55,099) | (11.80%) | • |
| Payments for property, plant and equipment (1,814,307) (1,709,308) (1,709,308) (340,860) 1,368,448 80.06% ▲ Payments for construction of infrastructure (4,308,914) (5,052,704) (5,052,704) (3,345,909) 1,706,795 33.78% ▲ (6,123,221) (6,762,012) (6,762,012) (3,686,769) 3,075,243 45.48% Amount attributable to investing activities (2,177,991) (2,663,542) (2,663,542) (1,175,842) 1,487,700 55.85% FINANCING ACTIVITIES Inflows from financing activities Transfer from reserves 448,061 488,061 488,061 0 (488,061) (100.00%) ▼ (488,061) (100.00% ▼ (488,061) (100.00%) ▼ (488,061) (100.00%) ▼ (488,061) (100.00%) ▼ (488,061) (100.00% ▼ (488,061) (100.00%) ▼ (488,061) (100.00%) ▼ (488,061) (100.00% ▼ (488,061) (100.00%) ▼ (488,061) (100.00% ▼ (488,061) (100.00%) ▼ (488,061) (100.00% ▼ (488,061) (100.00%) ▼ (488,061) (100.00% ▼ (488,061) (100.00%) ▼ (488,061) (100.00% ▼ (488,061) (100.00%) ▼ (488,061) (100.00% ▼ (488,061) (100.00% ▼ (488,061) (100.00% ▼ (488,061) (100.00% ▼ (488,061) (100.00% ▼ (488,061) (100.00% ▼ (488,061) (100.00% ▼ (488,061) (100.00% ▼ (488,061) (100.00% ▼ (488,061) (100.00% ▼ (488,061) (100.00% | | 3,945,230 | 4,098,470 | 4,098,470 | 2,510,927 | (1,587,543) | (38.74%) | |
| Payments for construction of infrastructure (4,308,914) (5,052,704) (5,052,704) (3,345,909) 1,706,795 33.78% | | | | | | | | |
| (6,123,221) (6,762,012) (6,762,012) (3,686,769) 3,075,243 45.48% Amount attributable to investing activities (2,177,991) (2,663,542) (2,663,542) (1,175,842) 1,487,700 55.85% FINANCING ACTIVITIES Inflows from financing activities Transfer from reserves 448,061 488,061 0 (488,061) (100.00%) ▼ Outflows from financing activities Payments for principal portion of lease liabilities (247,680) (247,680) 0 (247,680) 0 (247,680) 100.00% △ Repayment of borrowings (287,014) (287,014) (287,014) (133,273) 153,741 53.57% △ Transfer to reserves (210,000) (445,000) (445,000) (32,724) 412,276 92,65% △ (744,694) (979,694) (979,694) (165,997) 813,697 83.06% Amount attributable to financing activities (296,633) (491,633) (491,633) (165,997) 325,636 66.24% MOVEMENT IN SURPLUS OR DEFICIT Surplus or deficit at the start of the financial year Amount attributable to operating activities (360,376) 148,495 148,495 64,389 (84,106) (56.64%) ▼ Amount attributable to investing activities (2,177,991) (2,663,542) (2,663,542) (1,175,842) 1,487,700 55.85% △ Amount attributable to financing activities (296,633) (491,633) (491,633) (491,633) (491,633) (491,634) 1,487,700 55.85% △ | | | | | | | | |
| Amount attributable to investing activities (2,177,991) (2,663,542) (2,663,542) (1,175,842) 1,487,700 55.85% FINANCING ACTIVITIES Inflows from financing activities Transfer from reserves 448,061 488,061 488,061 0 (488,061) (100.00%) Outflows from financing activities Payments for principal portion of lease liabilities (247,680) (247,680) (247,680) 0 247,680 100.00% △ Repayment of borrowings (287,014) (287,014) (287,014) (133,273) 153,741 53.57% △ Transfer to reserves (210,000) (445,000) (445,000) (32,724) 412,276 92.65% △ (744,694) (979,694) (979,694) (979,694) (165,997) 813,697 83.06% MOVEMENT IN SURPLUS OR DEFICIT Surplus or deficit at the start of the financial year Amount attributable to operating activities (360,376) 148,495 148,495 64,389 (84,106) (56.64%) ▼ Amount attributable to investing activities (296,633) (491,633) (491,633) (165,997) 325,636 66.24% △ | Payments for construction of infrastructure | | | | | | | |
| FINANCING ACTIVITIES Inflows from financing activities Transfer from reserves 448,061 488,061 488,061 0 (488,061) (100.00%) ▼ 0utflows from financing activities Payments for principal portion of lease liabilities (247,680) (247,680) (247,680) 0 247,680 100.00% △ Repayment of borrowings (287,014) (287,014) (287,014) (133,273) 153,741 53.57% △ Transfer to reserves (210,000) (445,000) (445,000) (32,724) 412,276 92.65% △ (744,694) (979,694) (979,694) (979,694) (165,997) 813,697 83.06% Amount attributable to financing activities (296,633) (491,633) (491,633) (165,997) 325,636 66.24% MOVEMENT IN SURPLUS OR DEFICIT Surplus or deficit at the start of the financial year Amount attributable to operating activities (360,376) 148,495 148,495 64,389 (84,106) (56.64%) ▼ Amount attributable to investing activities (296,633) (491,633) (491,633) (177,5842) 1,487,700 55.85% △ Amount attributable to financing activities (296,633) (491,633) (491,633) (177,5842) 1,487,700 55.85% △ Amount attributable to financing activities (296,633) (491,633) (491,633) (177,5842) 1,487,700 55.85% △ | | (6,123,221) | (6,762,012) | (6,762,012) | (3,686,769) | 3,075,243 | 45.48% | |
| FINANCING ACTIVITIES Inflows from financing activities Transfer from reserves 448,061 488,061 488,061 0 (488,061) (100.00%) ▼ Outflows from financing activities Payments for principal portion of lease liabilities (247,680) (247,680) (247,680) 0 247,680 100.00% ▲ Repayment of borrowings (287,014) (287,014) (287,014) (133,273) 153,741 53.57% ▲ Transfer to reserves (210,000) (445,000) (445,000) (32,724) 412,276 92.65% ▲ (744,694) (979,694) (979,694) (979,694) (165,997) 813,697 83.06% Amount attributable to financing activities (296,633) (491,633) (491,633) (165,997) 325,636 66.24% MOVEMENT IN SURPLUS OR DEFICIT Surplus or deficit at the start of the financial year Amount attributable to operating activities (360,376) 148,495 148,495 64,389 (84,106) (56.64%) ▼ Amount attributable to investing activities (296,633) (491,633) (491,633) (177,5842) 1,487,700 55.85% ▲ Amount attributable to financing activities (296,633) (491,633) (491,633) (165,997) 325,636 66.24% ▲ | Amount attributable to investing activities | (2.177.991) | (2.663.542) | (2.663.542) | (1.175.842) | 1.487.700 | 55 85% | • |
| Inflows from financing activities 448,061 488,061 488,061 488,061 0 (488,061) (100.00%) ▼ | ranount attributable to infooting dollars | (=, , , | (=,000,01=) | (=,000,0 :=) | (.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | .,, | 00.0070 | |
| Transfer from reserves 448,061 488,061 488,061 0 (488,061) (100.00%) ▼ Outflows from financing activities Payments for principal portion of lease liabilities (247,680) (247,680) (247,680) 0 247,680 100.00% △ Repayment of borrowings (287,014) (287,014) (287,014) (133,273) 153,741 53.57% △ Transfer to reserves (210,000) (445,000) (445,000) (32,724) 412,276 92.65% △ (744,694) (979,694) (979,694) (979,694) (165,997) 813,697 83.06% Amount attributable to financing activities (296,633) (491,633) (491,633) (165,997) 325,636 66.24% MOVEMENT IN SURPLUS OR DEFICIT Surplus or deficit at the start of the financial year Amount attributable to operating activities (360,376) 148,495 148,495 64,389 (84,106) (56.64%) ▼ Amount attributable to investing activities (2,177,991) (2,663,542) (2,663,542) (1,175,842) 1,487,700 55.85% △ Amount attributable to financing activities (296,633) (491,633) (491,633) (165,997) 325,636 66.24% △ | FINANCING ACTIVITIES | | | | | | | |
| Outflows from financing activities 448,061 488,061 488,061 0 (488,061) (100.00%) Payments for principal portion of lease liabilities (247,680) (247,680) (247,680) 0 247,680 100.00% △ Repayment of borrowings (287,014) (287,014) (287,014) (287,014) (133,273) 153,741 53.57% △ Transfer to reserves (210,000) (445,000) (445,000) (32,724) 412,276 92.65% △ (744,694) (979,694) (979,694) (165,997) 813,697 83.06% Amount attributable to financing activities (296,633) (491,633) (491,633) (165,997) 325,636 66.24% MOVEMENT IN SURPLUS OR DEFICIT Surplus or deficit at the start of the financial year 2,835,000 3,006,679 3,006,679 3,006,679 (171,679) 0.00% Amount attributable to operating activities (360,376) 148,495 148,495 64,389 (84,106) (56,64%) ✓ Amount attributable to financing activities (296,633) (491,633) (491,633) <td< td=""><td>Inflows from financing activities</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<> | Inflows from financing activities | | | | | | | |
| Outflows from financing activities Payments for principal portion of lease liabilities (247,680) (247,680) (247,680) 0 247,680 100.00% ▲ Repayment of borrowings (287,014) (387,014) (497,633) </td <td>Transfer from reserves</td> <td>448,061</td> <td>488,061</td> <td>488,061</td> <td></td> <td>(488,061)</td> <td>(100.00%)</td> <td>•</td> | Transfer from reserves | 448,061 | 488,061 | 488,061 | | (488,061) | (100.00%) | • |
| Payments for principal portion of lease liabilities Repayment of borrowings (287,014) (287,014) (287,014) (133,273) 153,741 53.57% ▲ Transfer to reserves (210,000) (445,000) (445,000) (32,724) 412,276 92.65% ▲ (744,694) (979,694) (979,694) (165,997) 813,697 83.06% Amount attributable to financing activities (296,633) (491,633) (491,633) (165,997) 325,636 66.24% MOVEMENT IN SURPLUS OR DEFICIT Surplus or deficit at the start of the financial year Amount attributable to operating activities (360,376) 148,495 148,495 64,389 (84,106) (56.64%) ▼ Amount attributable to investing activities (217,7991) (2,663,542) (2,663,542) (1,175,842) 1,487,700 55.85% ▲ Amount attributable to financing activities (296,633) (491,633) (491,633) (165,997) 325,636 66.24% ▲ | | 448,061 | 488,061 | 488,061 | 0 | (488,061) | (100.00%) | |
| Repayment of borrowings (287,014) (287,014) (287,014) (287,014) (133,273) 153,741 53.57% ▲ Transfer to reserves (210,000) (445,000) (445,000) (32,724) 412,276 92.65% ▲ (744,694) (979,694) (979,694) (165,997) 813,697 83.06% Movement in Surplus or deficit at the start of the financial year Amount attributable to operating activities 2,835,000 3,006,679 3,006,679 3,006,679 (711,679) 0.00% Amount attributable to investing activities (360,376) 148,495 148,495 64,389 (84,106) (56.64%) ▼ Amount attributable to financing activities (2,177,991) (2,663,542) (2,663,542) (1,175,842) 1,487,700 55.85% ▲ Amount attributable to financing activities (296,633) (491,633) (491,633) (165,997) 325,636 66.24% | | | | | | | | |
| Transfer to reserves (210,000) (445,000) (445,000) (32,724) 412,276 92.65% | | | | | | | | |
| (744,694) (979,694) (979,694) (165,997) 813,697 83.06% Amount attributable to financing activities (296,633) (491,633) (491,633) (165,997) 325,636 66.24% MOVEMENT IN SURPLUS OR DEFICIT Surplus or deficit at the start of the financial year Amount attributable to operating activities (360,376) 148,495 148,495 64,389 (84,106) (56.64%) ▼ Amount attributable to investing activities (296,633) (491,633) (491,633) (177,842) 1,487,700 55.85% ▲ Amount attributable to financing activities (296,633) (491,633) (491,633) 165,997) 325,636 66.24% ▲ | | | | | | | | |
| Amount attributable to financing activities (296,633) (491,633) (491,633) (165,997) 325,636 66.24% MOVEMENT IN SURPLUS OR DEFICIT Surplus or deficit at the start of the financial year Amount attributable to operating activities (360,376) 3,006,679 3,006,679 3,006,679 (171,679) 0.00% Amount attributable to investing activities Amount attributable to financing activities (296,633) (491,633) (491,633) (165,997) 325,636 66.24% | I ransfer to reserves | | | | | | | |
| MOVEMENT IN SURPLUS OR DEFICIT 2,835,000 3,006,679 3,006,679 3,006,679 3,006,679 3,006,679 0,00% Amount attributable to operating activities (360,376) 148,495 148,495 64,389 (84,106) (56.64%) ▼ Amount attributable to investing activities (2,177,991) (2,663,542) (2,663,542) (1,175,842) 1,487,700 55.85% ▲ Amount attributable to financing activities (296,633) (491,633) (491,633) (165,997) 325,636 66.24% ▲ | | (744,694) | (979,694) | (979,694) | (165,997) | 813,697 | 83.06% | |
| Surplus or deficit at the start of the financial year 2,835,000 3,006,679 3,006,679 3,006,679 (171,679) 0.00% Amount attributable to operating activities (360,376) 148,495 148,495 64,389 (84,106) (56.64%) ▼ Amount attributable to investing activities (2,177,991) (2,663,542) (2,663,542) (1,175,842) 1,487,700 55.85% ▲ Amount attributable to financing activities (296,633) (491,633) (491,633) (165,997) 325,636 66.24% ▲ | Amount attributable to financing activities | (296,633) | (491,633) | (491,633) | (165,997) | 325,636 | 66.24% | |
| Surplus or deficit at the start of the financial year 2,835,000 3,006,679 3,006,679 3,006,679 (171,679) 0.00% Amount attributable to operating activities (360,376) 148,495 148,495 64,389 (84,106) (56.64%) ▼ Amount attributable to investing activities (2,177,991) (2,663,542) (2,663,542) (1,175,842) 1,487,700 55.85% ▲ Amount attributable to financing activities (296,633) (491,633) (491,633) (165,997) 325,636 66.24% ▲ | MOVEMENT IN SURPLUS OR DEFICIT | | | | | | | |
| Amount attributable to operating activities (360,376) 148,495 148,495 64,389 (84,106) (56.64%) Amount attributable to investing activities (2,177,991) (2,663,542) (2,663,542) (1,175,842) 1,487,700 55.85% Amount attributable to financing activities (296,633) (491,633) (491,633) (165,997) 325,636 66.24% | | 2.835.000 | 3.006.679 | 3.006.679 | 3.006.679 | (171.679) | 0.00% | |
| Amount attributable to investing activities (2,177,991) (2,663,542) (2,663,542) (1,175,842) 1,487,700 55.85% Amount attributable to financing activities (296,633) (491,633) (491,633) (165,997) 325,636 66.24% | | | | | | | | |
| Amount attributable to financing activities (296,633) (491,633) (491,633) (165,997) 325,636 66.24% | | | , | , | | . , , | , , | |
| | | | | , | . , , , | | | |
| | Surplus or deficit after imposition of general rates | Ó | 0 | Ó | 1,729,229 | 1,729,229 | | |

KEY INFORMATION

- Indicates a variance between Year to Date (YTD) Budget and YTD Actual data outside the adopted materiality threshold.
 Indicates a variance with a positive impact on the financial position.
 Indicates a variance with a negative impact on the financial position.

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

Refer to Note for an explanation of the reasons for the variance.

SHIRE OF TOODYAY STATEMENT OF FINANCIAL POSITION FOR THE PERIOD ENDED 30 JUNE 2025

| | Actual 30 June 2024 | Actual as at 30 June 2025 |
|--|------------------------|---------------------------|
| | \$ | \$ |
| CURRENT ASSETS | | |
| Cash and cash equivalents | 5,716,796 | 4,687,815 |
| Trade and other receivables | 2,160,474 | 2,929,944 |
| Inventories | 117,342 | 89,363 |
| Other assets | 15,216 | 14,875 |
| TOTAL CURRENT ASSETS | 8,009,828 | 7,721,997 |
| NON-CURRENT ASSETS | | |
| Trade and other receivables | 325,630 | 270,029 |
| Other financial assets | 62,378 | 62,378 |
| Property, plant and equipment | 41,018,748 | 41,359,608 |
| Infrastructure | 154,246,257 | 157,749,550 |
| Right-of-use assets TOTAL NON-CURRENT ASSETS | 435,322 | 435,322 |
| TOTAL NON-CURRENT ASSETS | 196,088,335 | 199,876,887 |
| TOTAL ASSETS | 204,098,163 | 207,598,884 |
| CURRENT LIABILITIES | | |
| Trade and other payables | 1,932,070 | 1,908,334 |
| Other liabilities | 123,970 | 1,801,942 |
| Lease liabilities | 152,727 | 152,727 |
| Borrowings | 287,014 | 287,014 |
| Employee related provisions | 555,910 | 90,633 |
| TOTAL CURRENT LIABILITIES | 3,051,691 | 4,240,650 |
| NON-CURRENT LIABILITIES | | |
| Lease liabilities | 286,944 | 286,944 |
| Borrowings | 4,656,919 | 4,523,646 |
| Employee related provisions | 51,442 | 46,003 |
| TOTAL NON-CURRENT LIABILITIES | 4,995,305 | 4,856,593 |
| TOTAL LIABILITIES | 8,046,996 | 9,097,243 |
| NET ASSETS | 196,051,167 | 198,501,641 |
| EQUITY | | |
| Retained surplus | 74,382,710 | 76,800,460 |
| Reserve accounts | 2,657,241 | 2,689,965 |
| Revaluation surplus | 119,011,216 | 119,011,216 |
| TOTAL EQUITY | 196,051,167 | 198,501,641 |

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

SHIRE OF TOODYAY NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 30 JUNE 2025

BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has 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 where no inconsistencies exist.

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 lease 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.

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supplementary information does not form part of the financial report.

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

PREPARATION TIMING AND REVIEW

Balances as at 31 March 2025, report prepared 10 July 2025

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

MATERIAL ACCOUNTING POLICES

Material accounting policies utilised in the preparation of these statements are as described within the 2024-25 Annual Budget. Please refer to the adopted budget document for details of these policies.

Critical accounting estimates and judgements

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 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.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
- Property, plant and equipment
- Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Assets held for sale
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions
- Estimation uncertainties and judgements made in relation to lease

SHIRE OF TOODYAY NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 30 JUNE 2025

NET CURRENT ASSETS INFORMATION

| | | Adopted | | |
|--|--------------|-------------|--------------|--------------|
| | | Budget | Actual | Actual |
| (a) Net current assets used in the Statement of Financial Activity | | Opening | as at | as at |
| | Note | 1 July 2024 | 30 June 2024 | 30 June 2025 |
| Current assets | _ | \$ | \$ | \$ |
| Cash and cash equivalents | | 4,219,676 | 5,716,796 | 4,687,815 |
| Trade and other receivables | | 1,961,474 | 2,160,474 | 2,929,944 |
| Inventories | | 120,854 | 117,342 | 89,363 |
| Other assets | _ | (105,307) | 15,216 | 14,875 |
| | | 6,196,697 | 8,009,828 | 7,721,997 |
| Less: current liabilities | | | | |
| Trade and other payables | | (666,575) | (1,932,070) | (1,908,334) |
| Other liabilities | | (92,535) | (123,970) | (1,801,942) |
| Lease liabilities | | (226,063) | (152,727) | (152,727) |
| Borrowings | | (287,014) | (287,014) | (287,014) |
| Employee related provisions | _ | (347,793) | (555,910) | (90,634) |
| | _ | (1,619,980) | (3,051,691) | (4,240,651) |
| Net current assets | | 4,576,717 | 4,958,137 | 3,481,346 |
| Less: Total adjustments to net current assets | 0(b) | (1,741,717) | (1,951,458) | (1,752,118) |
| Closing funding surplus / (deficit) | | 2,835,000 | 3,006,679 | 1,729,229 |
| (b) Current assets and liabilities excluded from budgeted deficiency | | | | |
| Adjustments to net current assets | | | | |
| Less: Reserve accounts | | (2,552,224) | (2,657,241) | (2,689,965) |
| Add: Movement in employee liabilities | | 0 | 0 | 640,685 |
| Less: Equity movement adjustment | | | | (233,212) |
| Add: Current liabilities not expected to be cleared at the end of the year | | | | |
| - Current portion of lease liabilities | | 226,063 | 152,727 | 152,727 |
| - Current portion of borrowings | | 287,014 | 287,014 | 287,014 |
| - Current portion of employee benefit provisions held in reserve | 2 () | 297,430 | 266,042 | 90,633 |
| Total adjustments to net current assets | 0(a) | (1,741,717) | (1,951,458) | (1,752,118) |
| | | | | |

| | Budget Estimates 30 June 2025 | Budget Estimates 30 June 2025 | YTD Actual 30 June 2025 |
|---|-------------------------------------|-------------------------------------|-------------------------------|
| (c) Non-cash amounts excluded from operating activities | \$ | \$ | \$ |
| Adjustments to operating activities | | | |
| Add: Depreciation | 3,813,166 | 2,934,213 | 4,245 |
| - Pensioner deferred rates | 0 | (17,231) | 55,601 |
| Total non-cash amounts excluded from operating activities | 3,813,166 | 2,916,982 | 65,285 |

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the local governments' operational cycle.

|5

YTD

Amended

AASB 101.10(e) SHIRE OF TOODYAY

AASB 101.51 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

AASB 101.112 FOR THE PERIOD ENDED 30 JUNE 2025

FM Reg 34 (2)(b) **EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.

The material variance adopted by Council for the 2024-25 year is \$10,000 and 10.00% whichever is the greater.

| Description | Var. \$ | Var. % | |
|---|-------------------|-----------|----------------|
| | \$ | % | |
| Revenue from operating activities | | | |
| Interest revenue | (156,470) | (56.83%) | • |
| Interest earnings will be accrued on investments prior to annual financials | | Timing | |
| compilation | | 9 | |
| Other revenue | 265,741 | 70.13% | • |
| This total includes reimbursements and recoups for Workers Compensation | 203,741 | Permanent | |
| payments and shared roles eg. Community Emergency Services Manager and | | Cimanent | |
| Environmental Sustainability Officer. Debt Collection fees have been oncharged | | | |
| Environmental oustainability officer. Best oslicotion less have seen official gea | | | |
| Expenditure from operating activities | | | |
| | // *** /** | (2= =20/) | _ |
| Materials and contracts | (1,295,186) | (27.59%) | • |
| Accruals have not yet been completed for the year. | | Timing | |
| Depreciation | 3,808,921 | 99.89% | • |
| The fixed asset register has not yet been completed and depreciation will be | 3,000,321 | Timing | |
| run and posted once that has been completed | | riiiiig | |
| Turi and posted office that has been completed | | | |
| Finance costs | 61,972 | 46.43% | |
| Payments for loans do not match the expected payments as per budget | | Timing | |
| | | | |
| Non cash amounts excluded from operating activities | (3,747,881) | (98.29%) | \blacksquare |
| Timing variance only - as per Depreciation variance stated above. | | Timing | |
| | | | |
| Inflows from investing activities | (4 504 933) | (42.020/) | _ |
| Proceeds from capital grants, subsidies and contributions Accruals and recognition have yet to be completed for the end of the financial | (1,594,822) | (43.92%) | • |
| year | | Timing | |
| your | | | |
| Proceeds from disposal of assets | (55,099) | (11.80%) | \blacksquare |
| Disposal of assets have not been processed yet | ` ' ' | Timing | |
| | | | |
| Outflows from investing activities | | | |
| Payments for property, plant and equipment | 1,368,448 | 80.06% | |
| Accruals for the year have not yet been completed | | Timing | |
| | | | |
| | | | |
| | | | |

SHIRE OF TOODYAY SUPPLEMENTARY INFORMATION TABLE OF CONTENTS

| 1 | Key Information | 8 |
|----|----------------------------------|----|
| 2 | Key Information - Graphical | 9 |
| 3 | Receivables | 10 |
| 4 | Cash and Financial Assets | 11 |
| 5 | Reserve Accounts | 12 |
| 6 | Capital Acquisitions | 13 |
| 7 | Disposal of Assets | 16 |
| 8 | Other Current Assets | 17 |
| 9 | Payables | 18 |
| 10 | Borrowings | 19 |
| 11 | Other Current Liabilities | 20 |
| 12 | Grants and contributions | 21 |
| 13 | Capital grants and contributions | 22 |
| 14 | Lease Liabilities | 23 |
| 16 | Budget Amendments | 24 |

Supplementary information is presented for information purposes. The information does not comply with the disclosure requirements of the Australian Accounting Standards.

Note: The statements and accompanying information are prepared on all transactions recorded at the time of preparation and may vary following subsequent adjustments.

1 KEY INFORMATION

Funding Surplus or Deficit Components

| | Amended Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
|--|-------------------|----------------------|----------------------|--------------------|
| Opening | \$2.84 M | \$3.01 M | \$3.01 M | \$0.00 M |
| Closing | \$0.00 M | (\$0.00 M) | \$1.73 M | \$1.73 M |
| Refer to Statement of Financial Activity | | | | |

| Cash and cash equivalents | | | Payables | | |
|---------------------------|----------|------------|-----------------|----------|---------------|
| | \$4.69 M | % of total | | \$1.91 M | % Outstanding |
| Unrestricted Cash | \$2.00 M | 42.6% | Trade Payables | \$0.07 M | |
| Restricted Cash | \$2.69 M | 57.4% | 0 to 30 Days | | 100.0% |
| | | | Over 30 Days | | 0.0% |
| | | | Over 90 Days | | 0.0% |

| | Rates Receivable | \$1.16 M | 87.4% |
|--------|--------------------------|----------|---------------|
| 100.0% | Trade Receivable | \$1.77 M | % Outstanding |
| 0.0% | Over 30 Days | | 0.0% |
| 0.0% | Over 90 Days | | 0.0% |
| | Refer to 3 - Receivables | | |

Receivables \$1.77 M

Key Operating Activities



| Ra | ates Revei | nue | Grants | and Contri | butions | |
|--------------------------|----------------------|-----------------|--------------------------|----------------------|---------------------|--------------------|
| YTD Actual YTD Budget | \$8.05 M \$8.02 M | % Variance 0.3% | YTD Actual YTD Budget | \$1.08 M \$0.81 M | % Variance 32.9% | YTD Actua |
| | | | Refer to 12 - Grants a | nd Contributions | | Refer to Statement |

| Fee | es and Cha | rges |
|---------------------------|----------------------|----------------------|
| YTD Actual YTD Budget | \$1.81 M \$1.89 M | % Variance (4.0%) |
| Refer to Statement of Fin | ancial Activity | |

Key Investing Activities

| Amount attri | butable to | o investing | activities |
|----------------------------|----------------------|----------------------|--------------------|
| Amended Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| (\$2.18 M) | (\$2.66 M) | (\$1.18 M) | \$1.49 M |
| Refer to Statement of Fina | ncial Activity | | |

| Proc | ceeds on | sale | Asse | et Acquisit | ion |
|----------------|----------|---------|---------------------------|-------------|---------|
| YTD Actual | \$0.41 M | % | YTD Actual | \$3.27 M | % Spent |
| Amended Budget | \$0.47 M | (11.8%) | Amended Budget | \$5.05 M | (35.3%) |
| | | | Refer to 6 - Capital Acqu | uisitions | |

| Ca | ipital Gran | nts |
|------------------------------|-------------|------------|
| YTD Actual | \$2.04 M | % Received |
| Amended Budget | \$3.70 M | (44.9%) |
| Refer to 6 - Capital Acquisi | tions | |

Key Financing Activities

| Amount attri | butable to | o financin | g activities |
|---|----------------------|----------------------|--------------------|
| Amended Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| (\$0.30 M) Refer to Statement of Final | (\$0.49 M) | (\$0.17 M) | \$0.33 M |

| Refer to Statement of Fina | ancial Activity | |
|---------------------------------------|--------------------------|--|
| E | Borrowings | Reserves |
| Principal repayments Interest expense | (\$0.13 M) (\$0.07 M) | Reserves balance \$2.69 M Net Movement \$0.03 M |
| Principal due | \$4.81 M | Net Movement \$0.03 M |
| Refer to 10 - Borrowings | | Refer to 5 - Cash Reserves |

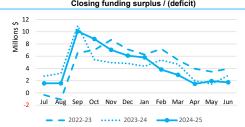
This information is to be read in conjunction with the accompanying Financial Statements and notes.

2 KEY INFORMATION - GRAPHICAL



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

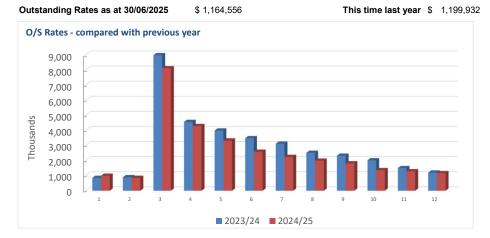
Closing funding surplus / (deficit)

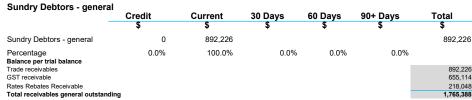


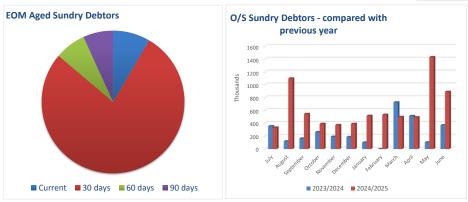
This information is to be read in conjunction with the accompanying Financial Statements and Notes.

OPERATING ACTIVITIES

3 RECEIVABLES







KEY INFORMATION

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

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.

Further information

At the time of compiling these statements, no reconciliation of aged receivables was available.

4 CASH AND FINANCIAL ASSETS AT AMORTISED COST

| | | | Reserves | | |
|--------------------------------|------------------------------|--------------|-----------|-----------|-------|
| Description | Classification | Unrestricted | Accounts | Total | Trust |
| | | \$ | \$ | \$ | \$ |
| Cash on hand | | | | | |
| Muni Account | Cash and cash equivalents | (636,861) | | (636,861) | |
| Muni At Call | Cash and cash equivalents | 534,170 | | 534,170 | |
| Muni Saver | Cash and cash equivalents | 183,017 | | 183,017 | |
| Muni Cash deposit control | Cash and cash equivalents | 208,959 | | 208,959 | |
| Reserve | Cash and cash equivalents | | 2,689,965 | 2,689,965 | |
| Trust | Cash and cash equivalents | 335,332 | | 335,332 | |
| Trust | Cash and cash equivalents | 185,699 | | 185,699 | |
| BGC | Cash and cash equivalents | 143,027 | | 143,027 | |
| Toodyay Stone | Cash and cash equivalents | 49,968 | | 49,968 | |
| Opal Vale Pty Ltd | Cash and cash equivalents | 126,340 | | 126,340 | |
| Vernice Pty Ltd | Cash and cash equivalents | 210,469 | | 210,469 | |
| Boral Resources Ltd | Cash and cash equivalents | 456,303 | | 456,303 | |
| Ironbridge Properties Ltd | Cash and cash equivalents | 33,214 | | 33,214 | |
| Vernice Pty Ltd | Cash and cash equivalents | 24,492 | | 24,492 | |
| Opal Vale Pty Ltd - Landfill I | Bo Cash and cash equivalents | 124,074 | | 124,074 | |
| Taqwa Holdings - Landscap | e Cash and cash equivalents | 9,591 | | 9,591 | |
| Avon Earthworks | Cash and cash equivalents | 10,056 | | 10,056 | |
| Total | | 1,997,850 | 2,689,965 | 4,687,815 | 0 |
| Comprising | | | | | |
| Cash and cash equivalents | | 1,997,850 | 2,689,965 | 4,687,815 | 0 |
| | | 1,997,850 | 2,689,965 | 4,687,815 | 0 |

KEY INFORMATION

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 net current assets.

The local government 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 amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 8 - Other assets

Bank reconciliation - As of 10 June 2025 the bank reconciliations have been completed for the period from

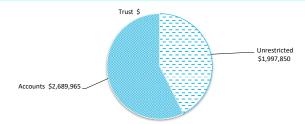
1 July 2024 to 30 June 2025. There are unresolved transaction lines within those reconciliations.

The primary reason for this is staff turn over and training lag on the new accounting system software migration.

The lack of reconciliation may impact the accuracy of the cash balances reported in the financial statements and the completeness of recorded transactions. Management is

undertaking measures to resolve the reconciliations and expects to resolve the issue by **30 September 2025**. The measures undertaken include audit completion for 2023-24, recruitment of more accounting staff, reconciliation of source data to transactions in bank, and attention to entering all

direct transactions from bank statements.



5 RESERVE ACCOUNTS

| | Budget | | | | | Actual | | | |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--|
| | Opening | Transfers | Transfers | Closing | Opening | Transfers | Transfers | Closing | |
| Reserve account name | Balance | In (+) | Out (-) | Balance | Balance | In (+) | Out (-) | Balance | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| Reserve accounts restricted by Council | | | | | | | | | |
| Employee Entitlement Reserve | 266,043 | | | 266,043 | 266,042 | 314 | | 266,356 | |
| Asset Development Reserve | 634,982 | | (200,000) | 434,982 | 634,982 | 749 | | 635,731 | |
| CCTV Reserve | 28,804 | | | 28,804 | 28,804 | 34 | | 28,838 | |
| Emergency Management Reserve | 80,040 | | | 80,040 | 80,040 | 94 | | 80,134 | |
| Newcastle Footbridge & Pedestrian Overpass Re | 46,070 | | | 46,070 | 46,070 | 54 | | 46,124 | |
| Heritage Reserve | 11,860 | | (10,000) | 1,860 | 11,860 | 14 | | 11,874 | |
| Information technology reserve | 22,686 | | | 22,686 | 22,686 | 27 | | 22,713 | |
| Plant Reserve | 161,465 | 235,000 | | 396,465 | 151,465 | 179 | | 151,644 | |
| Recreation Development Reserve | 271,047 | 10,000 | | 281,047 | 281,047 | 332 | | 281,379 | |
| Refuse Reserve | 122,560 | | | 122,560 | 122,560 | 144 | | 122,704 | |
| Road Contribution Reserve | 395,812 | 60,000 | (64,280) | 391,532 | 395,830 | 467 | | 396,297 | |
| Strategic Access & Egress Reserve | 351,766 | | (173,781) | 177,985 | 401,766 | 474 | | 402,240 | |
| Drainage and Sewerage Reserve | 137,332 | | | 137,332 | 157,332 | 185 | | 157,517 | |
| Biosecurity Reserve | 1,036 | | | 1,036 | 6,036 | 7 | | 6,043 | |
| Roads Reserve | 20,722 | 50,000 | | 70,722 | 45,721 | 54 | | 45,775 | |
| Buildings Reserve | | | | 0 | 5,000 | 5 | | 5,005 | |
| Plus interest to be allocated | | 90,000 | | 90,000 | 0 | 29,591 | | 29,591 | |
| | 2,552,224 | 445,000 | (448,061) | 2,549,163 | 2,657,241 | 32,724 | 0 | 2,689,965 | |

INVESTING ACTIVITIES

6 CAPITAL ACQUISITIONS

| | Amer | nded | | |
|--|-----------|------------|------------|--------------|
| Capital acquisitions | Budget | YTD Budget | YTD Actual | YTD Variance |
| | \$ | \$ | \$ | \$ |
| | | | | |
| Land - freehold land | 275,539 | 125,245 | 0 | (125,245) |
| Buildings - specialised | 260,000 | 118,182 | 0 | (118,182) |
| Plant and equipment | 1,163,769 | 528,986 | 335,865 | (193,121) |
| Buildings - Heritage | 10,000 | 4,545 | 4,995 | 450 |
| Acquisition of property, plant and equipment | 1,709,308 | 776,958 | 340,860 | (436,098) |
| Infrastructure - roads | 4,217,864 | 3,514,886 | 2,648,405 | (866,481) |
| Infrastructure - Bridges | 310,000 | 258,333 | 214,114 | (44,219) |
| Infrastructure - Footpaths | 0 | 0 | 691 | 691 |
| Infrastructure - Other | 524,840 | 437,367 | 407,328 | (30,039) |
| Acquisition of infrastructure | 5,052,704 | 4,210,586 | 3,270,538 | (940,048) |
| • | | | | , , , |
| Work in Progress | | | 75,371 | |
| _ | | | | |
| Total of PPE and Infrastructure. | 6,762,012 | 4,987,544 | 3,686,769 | (1,300,775) |
| Right of use asset - Plant and equipment | 247,680 | 206,400 | 0 | (206,400) |
| Acquisition of right of use assets | 247,680 | 206,400 | 0 | (206,400) |
| Total capital acquisitions | 7,009,692 | 5,193,944 | 3,686,769 | (1,582,546) |
| Total Suprial adjalonions | .,000,002 | 5,.55,5 | 0,000,100 | (1,002,010) |
| Capital Acquisitions Funded By: | | | | |
| Capital grants and contributions | 3.698.230 | 2,773,673 | 2,036,648 | (737,025) |
| Other (disposals & C/Fwd) | 247,000 | 467,000 | 411,901 | (55,099) |
| Reserve accounts | 247,000 | 401,000 | 411,001 | (00,000) |
| Asset Development Reserve | 200,000 | | 0 | 0 |
| Road Contribution Reserve | 64,280 | | 0 | 0 |
| Strategic Access & Egress Reserve | 173,781 | | 0 | 0 |
| Buildings Reserve | 173,701 | | 0 | 0 |
| Contribution - operations | 2.616.401 | 1,953,271 | 1,238,220 | (715,051) |
| Capital funding total | 7,009,692 | 5,193,944 | 3,686,769 | (1,507,175) |
| | .,555,562 | 0,.00,011 | 5,555,100 | (.,,) |

KEY INFORMATION

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cos

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

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 Local Government (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 large asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset cli in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are me using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

Reportable Value

In accordance with Local Government (Financial Management) Regulation 17A(2), the carrying amount of non-financial at that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of Local Government (Financial Management) Regulation 17A(4) is the fair value of I asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impair losses in respect of the non-financial asset subsequent to its last valuation date.

INVESTING ACTIVITIES

6 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total Level of completion indicators



| | | Amended | | |
|------------------------|---|-----------|------------|--------------|
| Asset Class | Account Description | Budget | YTD Actual | (Under)/Over |
| LAND | | \$ | \$ | \$ |
| LAND 056.731.50 | Non-Crown Land Mitigation Works - c/fwd - 50% funded | 275,539 | - | 0 |
| BUILDINGS - SPE | CIALISED - GENERAL | | | |
| 107.733.50 | Duke Street Toilet renewals | 35,000 | | 0 |
| 113.733.50 | Racecourse Buildings - supported by Reserve transfer | 200,000 | | (200,000) |
| 115.734.50 | Libraries - Fixed Assets - Buildings - Specialised - Heritage - Capit | 25,000 | - | 0 |
| BUILDINGS - SPE | CIALISED - HERITAGE | | | |
| 116.734.50 | Donegans Cottage - Repair Works - c/fwd 22-23 | 5,000 | 4,995 | (5) |
| 116.734.50 | Parkers Cottage - Repair Works - c/fwd 22-23 | 5,000 | | (5,000) |
| PLANT AND EQUI | PMENT | | | |
| 113.739.50 | Evac Centre Generator | 154,769 | | (154,769) |
| 054.739.50 | Emergency Management - Fixed Assets - Plant and Equipment - C | - | 27,091 | 27,091 |
| 144.739.50 | JCB 3CX Backhoe | 125,000 | | (125,000) |
| 144.739.50 | Grader - C/fwd from 22/23 | 470,000 | 227,224 | (242,776) |
| 144.739.50 | Side Tip Trailer - 1 | 100,000 | | (100,000) |
| 144.739.50 | Isuzu NQR 87/190 Crew Cab (P&G) | 90,000 | | (90,000) |
| 144.739.50 | Holden Colorado 4x4 Dual Cab (CPF) - T0026 | 60,000 | 63,459 | 3,459 |
| 144.739.50 | Holden Colorado 4x4 Dual Cab - T0003 | 52,000 | | (52,000) |
| 144.739.50 | Skid Steer Broom | 7,000 | | (7,000) |
| 144.739.50 | Commuter Vehicle - WHS | 30,000 | | (30,000) |
| 144.739.50 | 1HCF525 CESM utility - DFES funded | 75,000 | 18,091 | (56,909) |
| ROAD CONSTRUC | CTION | | | |
| 121.741.50 | WSFN Project Development - Bindoon Dewars Pool Road | 180,000 | 30,942 | (149,058) |
| 121.741.50 | Bindoon Dewars Pool Road - SLK 19.81 to 22.52 RRG funded | 9,850 | 9,850 | 0 |
| 121.741.50 | Toodyay-Bindi Bindi Road - SLK 5.63 - SLK 7.02 - Federal Black S | 742,726 | 1,447,853 | 705,127 |
| 121.741.50 | Toodyay-Bindi Bindi Road - SLK 7.02 - SLK 9.18 - RRG Grant | 920,679 | 914,967 | (5,712) |
| 121.741.50 | Toodyay-Bindi Bindi Road - SLK 20.35 - SLK 22.67 - RRG Grant | 1,369,993 | | (1,369,993) |
| 121.741.50 | Hoddywell Road - SLK 0.00 - SLK 1.50 - Reseal - RC | 7,617 | 7,931 | 314 |
| 121.741.50 | Salt Valley Road - SLK 6.16 - SLK 8.47- Reseal | 64,280 | | (64,280) |
| 121.741.50 | Bejoording Road -Various SLK's - Surface Repairs - Muni | 138,325 | | (138,325) |
| 121.741.50 | Davies Road - SLK 0.00 - SLK 0.41- Upgrade - Muni | 68,022 | 59,854 | (8,168) |
| 121.741.50 | Phillips Road - SLK 0.00 - SLK 2.00- Upgrade - Muni | 239,372 | | (239,372) |
| 121.741.50 | Northam Toodyay Road - Upgrade - Access | 20,000 | | (20,000) |
| 121.741.50 | Access & Egress Projects - Road Upgrades - scope to be confirme | 311,999 | | (311,999) |
| 121.741.50 | Julimar Rd - Rehabilitation - SLK 17.56-19.81 | - | 7,794 | 7,794 |
| 121.741.50 | Julimar Rd - Rehabilitation - SLK 19.81-22.52 | 145,000 | 101,791 | (43,209) |
| 121.741.50 | Julimar Rd - Rehabilitation - SLK 14.11 - 15.96 | - | 1,310 | 1,310 |
| 121.741.50 | Bindi Bindi Toodyay Rd - SLK 11.08 to 13.45 | - | 20,938 | 20,938 |
| 121.741.50 | Bindi Bindi Toodyay Rd - Wheel Pavement Repairs (2023/24) | - | 30,895 | 30,895 |
| 121.741.50 | Chitty Rd | - | 14,280 | 14,280 |

INVESTING ACTIVITIES

6 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

| Capital expenditure | totai |
|---------------------|------------|
| Level of completion | indicators |

| | | Amended | | |
|---------------|---|-----------|------------|------------------------|
| Asset Class | Account Description | Budget | YTD Actual | Variance (Under)/Ov |
| BRIDGES | | \$ | \$ | \$ |
| 121.746.50 | Bridge No. 4085 - Slaughterhouse Bridge - MRWA Design Julimar bridge and other minor | 90,000 | | (90,0 |
| 121.746.50 | Bridge No. 9025 - Newcastle Pedestrian Footbridge - Pile Replacement - LRCI and Renewals | 220,000 | 214,114 | (5,8 |
| INFRASTRUCTUR | RE - OTHER | | | |
| 113.747.50 | Newcastle Park - Accessible Toilets - subject to funding (unconfirm | 200,000 | | (200,0 |
| 054.756.50 | Fire Water tanks various - CWSP Funding | 158,840 | 63,095 | (95,7 |
| 113.756.50 | Installation of Water Tanks - Recreation Centre | 158,000 | 335,210 | 177, |
| 121.756.50 | Charcoal Lane Lighting | 8,000 | | (8,0 |
| 137.756.50 | Community Standpipe Shade structure | | 9,023 | 9, |
| FOOTPATHS | | | | |
| 121.743.50 | Shared Path - Jubilee Street | | 691 | |
| WORK IN PROGR | ESS | | 75,371 | 75, |
| | | 6,762,012 | 3,686,769 | (2,739,7 |

OPERATING ACTIVITIES

7 DISPOSAL OF ASSETS

| | | | | suaget | | | Y | ID Actual | |
|-------|---------------------|----------|----------|--------|--------|----------|----------|-----------|--------|
| Asset | | Net Book | | | | Net Book | | | |
| Ref. | Asset description | Value | Proceeds | Profit | (Loss) | Value | Proceeds | Profit | (Loss) |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| | Plant and equipment | | | | | | | | |
| | Various | 467,000 | 467,000 | 0 | 0 | | 411,901 | 0 | 0 |
| | | 467,000 | 467,000 | 0 | 0 | 0 | 411,901 | 0 | 0 |

No profit or loss has been recorded because the disposal has not been processed in the asset register.



OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

| Other current assets | Opening Balance 1 July 2024 | Asset Increase | Asset Reduction | Closing Balance 30 June 2025 |
|--|-----------------------------------|-------------------|--------------------|------------------------------------|
| | \$ | \$ | \$ | \$ |
| Inventory | | | | |
| Stores and Materials | 83,535 | | (27,979) | 55,556 |
| Visitor Centre | 33,807 | | | 33,807 |
| Other assets | | | | |
| Prepayments | 341 | | (341) | 0 |
| Accrued income | 14,875 | | ` ' | 14,875 |
| Total other current assets | 132,558 | (| (28,320) | 104,238 |
| Amounts shown above include GST (where applicable) | • | | | |

KEY INFORMATION

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.

Inventory

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.

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

Contract assets

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

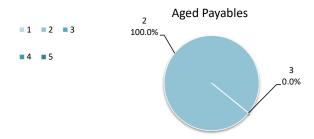
OPERATING ACTIVITIES

9 PAYABLES

| Payables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|---|------------------|---------|---------|---------|----------|-----------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Payables - general | 0 | 70,344 | 0 | 0 | 0 | 70,344 |
| Percentage | 0.0% | 100.0% | 0.0% | 0.0% | 0.0% | |
| Balance per trial balance | | | | | | |
| Sundry creditors | | | | | | 70,344 |
| Accrued salaries and wages | | | | | | (214,097) |
| ATO liabilities | | | | | | 349,889 |
| Superannuation payable | | | | | | 96,092 |
| Other payables - Superanuuation | | | | | | 88,080 |
| Other payables - Refunds Payable | | | | | | 281,878 |
| Other payables - Accrued Expenses other | | | | | | 1,211,644 |
| Other payables ESL | | | | | | 24,988 |
| Total payables general outstanding | | | | | | 1,908,334 |
| Amounts shown above include GST (wh | nere applicable) |) | | | | |

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period 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 normally 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.



FINANCING ACTIVITIES

10 BORROWINGS

Repayments - borrowings

| | | | | | Princ | ipal | Princ | ipal | Inter | rest |
|-------------------------------|----------|-------------|--------|--------|-----------|-----------|-----------|-----------|----------|-----------|
| Information on borrowings | | | New Lo | oans | Repay | ments | Outsta | nding | Repay | ments |
| Particulars | Loan No. | 1 July 2024 | Actual | Budget | Actual | Budget | Actual | Budget | Actual | Budget |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Loan 72 - Land - Rec Precint | 72 | 558,785 | | | (25,024) | (51,730) | 533,761 | 507,055 | (12,990) | (24,297) |
| Loan 75B - Recreation Precint | 75B | 3,949,228 | | | (89,186) | (192,170) | 3,860,042 | 3,757,058 | (47,308) | (89,948) |
| Loan 71 - Depot - Stage 2 | 71 | 435,920 | | | (19,063) | (43,114) | 416,857 | 392,806 | (11,197) | (19,222) |
| Total | | 4,943,933 | 0 | 0 | (133,273) | (287,014) | 4,810,660 | 4,656,919 | (71,495) | (133,467) |
| Current borrowings | | 287,014 | | | | | 287,014 | | | |
| Non-current borrowings | | 4,656,919 | | | | | 4,523,646 | | | |
| | | 4,943,933 | | | | | 4,810,660 | | | |
| | | | | | | | | | | |

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

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.

OPERATING ACTIVITIES

11 OTHER CURRENT LIABILITIES

| Other current liabilities | Note | Opening Balance 1 July 2024 | Liability transferred from/(to) non current | Liability Increase | Liability Reduction | Closing Balance 30 June 2025 |
|---|------|-----------------------------------|--|-----------------------|------------------------|------------------------------------|
| A | | \$ | \$ | \$ | \$ | \$ |
| Other liabilities | | | | | | |
| Capital grant/contributions liabilities | | 123,970 | 0 | 0 | 0 | 123,970 |
| Other Liabilities - Bonds and Deposits | | 0 | 0 | 1,677,972 | 0 | 1,677,972 |
| Total other liabilities | | 123,970 | 0 | 1,677,972 | 0 | 1,801,942 |
| Employee Related Provisions | | | | | | |
| Provision for annual leave | | 273,490 | 0 | | (320,886) | (47,396) |
| Provision for long service leave | | 282,420 | | 0 | (144,391) | 138,029 |
| Total Provisions | | 555,910 | 0 | 0 | (465,277) | 90,633 |
| Total other current liabilities | | 679,880 | 0 | 1,677,972 | (465,277) | 1,892,575 |

Amounts shown above include GST (where applicable)

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

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 calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits 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.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

OPERATING ACTIVITIES

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

| | Grants, subsidies and contributio | | |
|---|-----------------------------------|---------|-----------|
| | Amended | | YTD |
| | Budget | YTD | Revenue |
| | Revenue | Budget | Actual |
| | \$ | \$ | \$ |
| Grants and subsidies | | | |
| WALGGC - Financial Assistance Grants - General Purpose | 100,000 | 75,000 | 141,121 |
| WALGGC - Financial Assistance Grants - Roads untied | 35,000 | 26,250 | 16,773 |
| DFES - Bushfire and Emergency Services Grant - LGGS BFB | 269,826 | 202,370 | 351,105 |
| DFES - Bushfire and Emergency Services Grant - LGGS SES | 26,500 | 19,875 | 7,400 |
| DFES - Mitigation Activity Fund 2024 Fire and Land Management | 92,508 | 69,381 | 124,578 |
| Services Australia - CRC Grant | 108,000 | 81,000 | 0 |
| DPIRD - CRC Operational Grant | 8,899 | 6,674 | 0 |
| Other Small Grants - CRC | 8,371 | 6,278 | 147,572 |
| Federal HSP Stream 1 - Housing project and planning | 125,000 | 93,750 | 0 |
| Avon Descent/Toodyay International Food Festival | 25,000 | 18,750 | 26,300 |
| MRWA Direct Grant - Untied | 212,206 | 159,155 | 212,206 |
| Road Contributions - Extractive Industries | 60,000 | 45,000 | 40,734 |
| Auspire Grant - Australia Day | 10,000 | 7,500 | 10,000 |
| | 1,081,310 | 810,983 | 1,077,789 |

INVESTING ACTIVITIES

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

| Capital grants, subsidies and | | | | | |
|-------------------------------|------|--|--|--|--|
| contributions rev | enue | | | | |
| mended | YTD | | | | |

| | Amended | YTD | |
|---|-----------|-----------|-----------|
| | Budget | YTD | Revenue |
| Provider | Revenue | Budget | Actual |
| | \$ | \$ | \$ |
| Capital grants and subsidies | | | |
| Community Water Supply Partnership Program - Bejoording Fire Tanks | 100,000 | 100,000 | 70,000 |
| State Grant in balance sheet | 0 | 0 | 84 |
| Disaster Ready Funding - Evacuation Centre Generator | 77,384 | 77,384 | 30,000 |
| Non-Crown Land Mitigation Project - River hills | 137,770 | 137,770 | 0 |
| WDC Community Arts - Memorial Hall Grant Funding | 100,000 | 100,000 | 0 |
| Community Water Supply Partnership Program - Rec Centre Water tanks | 77,381 | 77,381 | 0 |
| Newcastle Park toilets - unconfirmed funding | 200,000 | 200,000 | 0 |
| RRG RP 2/3 - Julimar Road 4211026 - SLK 19.81 - 22.52 | 95,316 | 95,316 | 94,623 |
| RRG RP 2/3 Toodyay-Bindi Bindi Road - 4260197 - SLK 20.35 - 22.67 | 446,630 | 446,630 | 378,652 |
| NBS 100% Toodyay-Bindi Bindi Road - SLK 5.63 - 7.02 | 777,846 | 777,846 | 711,138 |
| SBS 2/3 Toodyay-Bindi Bindi Road - 7.02 - 9.58 | 613,656 | 613,656 | 470,040 |
| Roads to Recovery Funding | 636,891 | 636,891 | 0 |
| LRCI Bridge No. 9025 - Newcastle Pedestrian Footbridge - Pile Replacement | 93,455 | 93,455 | 72,144 |
| WSFN Bindoon Dewars Pool Road | 168,120 | 168,120 | 67,200 |
| NDRR - Access & Egress Projects - Road Upgrades - scope to be confirmed | 173,781 | 173,781 | 0 |
| Emergency Bridge Fund - Bridge 4080 - Julimar Road - adjustment required | 0 | 0 | 100,767 |
| WABN Grants 2023/24 - C/fwd Footpath funds - adjustment required | 0 | 0 | 42,000 |
| | 3,698,230 | 3,698,230 | 2,036,648 |

FINANCING ACTIVITIES

14 LEASE LIABILITIES

| Movement | in carr | vinc | amounts |
|----------|---------|------|---------|
| | | | |

| | | | | | Principal | | Principal | | Interest | |
|-------------------------------|-----------|-------------|--------|--------|-----------|-----------|-----------|----------|----------|-----------|
| Information on leases | | | New L | .eases | Repay | yments | Outsta | ınding | Repay | ments |
| Particulars | Lease No. | 1 July 2024 | Actual | Budget | Actual | Budget | Actual | Budget | Actual | Budget |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Komatsu Front End Loader - | WA320-6 | 49,198 | | | | (53,472) | 49,198 | (4,274) | | (25,056) |
| Komatsu Grader - GD655-5 | | | | | | (49,752) | 0 | (49,752) | | (50,000) |
| Hino Tipper FS2844 | | 187,885 | | | | (84,408) | 187,885 | 103,477 | | (53,472) |
| Iveco Prime Mover | | 0 | | | | (34,992) | 0 | (34,992) | | (59,000) |
| Wacker Neuson Vibrating Ro | oller | 22,798 | | | | (25,056) | 22,798 | (2,258) | | (50,000) |
| Hino Truck | | 178,092 | | | | | 178,092 | 178,092 | | |
| Solar Library and Depot | | 1.698 | | | | | 1.698 | 1,698 | | |
| | | , | | | | | , | , | | |
| Total | | 439,671 | 0 | 0 | 0 | (247,680) | 439,671 | 191,991 | 0 | (237,528) |
| | | | | | | | | | | |
| Current lease liabilities | | 152,727 | | | | | 152,727 | | | |
| Non-current lease liabilities | | 286,944 | | | | | 286,944 | | | |
| | | 439,671 | | | | | 439,671 | | | |

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

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 classified as short-term leases (i.e. a lease with a remaining 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.

1 23

16 BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

| Description | # | Nature | Council Resolution | Classification | Non Cash Adjustment | Increase in Available Cash | Decrease in Available Cash | Amended Budget Runnin Balance |
|--|--------------------|---------------------------------|-----------------------|--------------------------------------|------------------------|----------------------------------|----------------------------------|-------------------------------------|
| Variance based on Audited AFS | | | | | \$ | \$ 171,679 | \$ | \$ 171,6 |
| Annual Budget Review Amendments | | ^ | CM057/03/25 | | | 17 1,070 | | 171,6 |
| Decrease in Capital Expenditure - Plant purchases | | U | CIVIO37/03/23 | Capital expenses | | 15,000 | | 186,6 |
| Decrease in Proceeds on disposal of assets - Plant | | | | Capital revenue | | 13,000 | (15,000) | 171,6 |
| Budget amendments | | | | ouplius rovolido | | | (10,000) | 171,6 |
| Operating income | | | | | | | | 171,6 |
| General Purpose Grant (FAGS) | 033.139.10 | Operating Grants | | Operating revenue | | 55,000 | | 226,6 |
| Administration -Fees and Charges | 043.178.10 | Fees | | Operating revenue | | 24,500 | | 251,1 |
| Adminstration-Reimbersments | 044.179.10 | Other Revenue | | Operating revenue | | 80,000 | | 331,1 |
| Sanitation-General waste collection services | 101.040.10 | Fees | | Operating revenue | | 30,000 | | 361,1 |
| Town Planning Application Fees | 106.112.10/1 | Fees | | | | | | |
| 3 ,, | 06.118.10 | | | Operating revenue | | 56,000 | | 417,1 |
| Commercial Leasing Income | 116.127.10 | Fees | | Operating revenue | | 20,000 | | 437,1 |
| Building Application Fee Income | 133.112.10 | Fees | | Operating revenue | | 23,000 | | 460,1 |
| Capital Income | | | | | | | | 460,1 |
| Memorial Hall-Upgrade | WO.3219 | Capital Grants | | Capital revenue | | | (100,000) | 360,1 |
| BR4080 Julimar Bridge - Emergency Repairs | WO.3037 | Capital Grants | | Capital revenue | | 100,800 | | 460,9 |
| Access and Egress Projects Nottingham and North | | | | | | | | |
| Streets | | Capital Grants | | Capital revenue | | | (43,781) | 417, |
| Access and Egress Projects Nottingham and North | | | | | | | | |
| Streets | | Capital Grants | | Capital revenue | | | (23,779) | 393, |
| Sale of surplus Plant | | Proceeds | | Capital revenue | | 235,000 | | 628, |
| Operating Expenditure | | | | | | | | 628, |
| Rates-Valuation Fees | 031.399.10 | Other Expenses | (| Operating expenses | | 15,000 | | 643, |
| Governance -Contractors | 042.339.10 | Materials & Contract | ors (| Operating expenses | | 8,755 | | 652, |
| Administration -Contractors | 043.336.10 | Materials & Contract | ors (| Operating expenses | | 50,000 | | 702, |
| Rangers -Consultants | 052.339.10 | Materials & Contract | ors (| Operating expenses | | 2,500 | | 704, |
| Rangers - Materials Purchased | 052.351.10 | Materials & Contract | ors (| Operating expenses | | 4,000 | | 708, |
| Rangers - Advertising | 052.366.10 | Materials & Contract | ors (| Operating expenses | | 2,000 | | 710, |
| Rangers-Minor Equipment | 052.388.10 | Materials & Contract | ors (| Operating expenses | | 2,500 | | 713, |
| Rangers Other- Contractors | 053.336.10 | Materials & Contract | ors (| Operating expenses | | 8,000 | | 721, |
| Rangers Other-Minor Equipment | 053.388.10 | Materials & Contract | | Operating expenses | | 1,000 | | 722, |
| Other Welfare Contractors | 087.336.10 | Materials & Contract | ors (| Operating expenses | | 20,000 | | 742, |
| Swimming Pool-Minor Equipment | 112.388.10 | Materials & Contract | ors (| Operating expenses | | 1,506 | | 743, |
| Other Culture-Contractors | 117.366.10 | Materials & Contract | ors (| Operating expenses | | 25,000 | | 768, |
| Other Culture-Advertising | 117.366.10 | Materials & Contract | | Operating expenses | | 6,000 | | 774, |
| Road Infrastructure Maintenance-Contractors | 121.336.10 | Materials & Contract | | Operating expenses | | | (500,000) | 274. |
| Economic Development -Contractors | 136.339.10 | Materials & Contract | | Operating expenses | | 10,000 | (,, | 284, |
| Economic Development -Advertising | 136.366.10 | Materials & Contract | | Operating expenses | | 4,110 | | 288, |
| Community Development-Materials Purchased | 138.447.10 | Materials & Contract | | Operating expenses | | 10.000 | | 298. |
| Norks Overheads-Contractors | 143.336.10 | Materials & Contract | | Operating expenses | | 150,000 | | 448, |
| Plant Operations-Plant Hire Recovery | 144.615.10 | Materials & Contract | | Operating expenses | | 400,000 | | 848. |
| Capital Expenditure | 11.1.015.10 | | | | | , | | 848. |
| Administraton Office -Footpath lighting | WO.3249 | Infrastructure - Other | r | Capital expenses | | 15,000 | | 863, |
| CCTV Improvements | WO.3250 | Infrastructure - Other | | Capital expenses | | 100,000 | | 963, |
| ibrary Brickwork Repairs | WO.957 | Buildings - spec | | Capital expenses | | 25,000 | | 988, |
| Recreation Centre-Rainwater Tank Installation | WO.3026 | Infrastructure - Other | r | Capital expenses | | , | (68,000) | 920, |
| Memorial Hall-Upgrade (Grant Funded) | WO.3219 | Buildings - spec | | Capital expenses | | 100,000 | (00,000) | 1,020, |
| ederation Square Lighting | WO.3217 | Infrastructure - Other | r | Capital expenses | | 11.000 | | 1,031, |
| Swimming Pool -Shade Sales | WO.3251 | Infrastructure - Other | | Capital expenses | | 15,000 | | 1,046, |
| Bindoon Dewars Pool Road - SLK 11.68 to 14.30 | WO.3231 WO.2787 | Infra - Roads | | Capital expenses | | .0,500 | (9,850) | 1,036, |
| ulimar Road - SLK 19.81 to 22.52 - RRG Funded | WO.3045 | Infra - Roads | | Capital expenses | | | (145,000) | 891. |
| oodvav Bindi Bindi Road | WO.3045 WO.3215 | Infra - Roads | | Capital expenses | | | (700,000) | 191. |
| Davies Road - SLK 0.00 - SLK 0.41 - Upgrade | WO.3213 WO.3241 | Infra - Roads | | Capital expenses | | | (17,500) | 174, |
| Bridge 9025-Newcastle Footbridge Repairs and Pile | WO.3241 WO.2986 | | | , o.,poi.idoo | | | (7.,000) | .,-, |
| · · | WU.2300 | Infra - Roads | | Capital expenses | | | (70,000) | 104, |
| Replacement Hoddywell Road - SLK 0.00 - SLK 1.50 -Reseal - | WO.3238 | iiiia - Noaus | | Outrital expenses | | | (70,000) | 104, |
| The state of the s | WU.3238 | Infra - Roads | | Capital expenses | | 40,000 | | 144, |
| Council Funded | WO.3245 | Infra - Roads | | Capital expenses | | 20,000 | | 164, |
| Toodyay Street Drainage | WU.3245 | IIIIIa - DI allis | | Capital expenses | | 20,000 | | 104, |
| Access and Egress Projects Nottingham and North | | Infra - Roads | | Canital avnor | | 65,560 | | 230. |
| Streets | WO 2011 | | | Capital expenses | | 5,000 | | 230, |
| /isitor Information Centre-Duress Alarms Transfer to Plant Reserve | WO.3041 | Buildings - spec Transfer to | | Capital expenses Capital expenses | | 5,000 | (235,000) | 235, |
| Tansier to Fiant Reserve | | rransier to | | Capital expenses | | | (235,000) | |

Further Information

Chief Executive Officer
Shire of Toodyay

cc: Shire President and Councillors
Via email: records@toodyay.wa.gov.au

Date: 31/07/2025

Application for Use of Vacant Shed at Shire Depot - Arts Toodyay Inc.

Dear Chief Executive Officer, Shire President and Councillors,

Following our meeting with the CEO, Aaron Bowman on 30 July 2025, Arts Toodyay Inc. would like to formally express our interest in accessing the vacant shed at the Shire Depot for the storage of community arts equipment and materials.

As a growing volunteer-run organisation, Arts Toodyay is expanding its delivery of exhibitions, workshops, and community events. Through grant funding and in-kind support, we've built up a small but essential collection of equipment including exhibition panels, signage, children's art activity materials, tables, and marquees. Currently, these assets are dispersed across multiple private sheds, shire facilities and homes, which is proving unsustainable and limits our ability to deliver events efficiently.

Access to a secure, centralised Shire-managed storage facility would significantly improve our operational capacity, particularly in the lead-up to the inaugural Avon Arts Trail in 2026 and our ongoing program of free or low-cost activities for the Toodyay community. We are very open to a shared-use arrangement and happy to meet any reasonable costs, access or maintenance conditions.

We understand the importance of keeping Elected Members informed and engaged in community partnerships such as this, and we warmly welcome the opportunity to brief interested Councillors on our current work and how this request aligns with Shire priorities, particularly around inclusive volunteering, community activation, and regional cultural development.

We thank the Shire for its continued support and look forward to your advice on next steps in progressing this request.

Warm regards,

Chelle Ellery

Secretary, Arts Toodyay Inc.

LOCAL GOVERNMENT ACT 1995

BUSH FIRES ACT 1954

Shire of Toodyay

| too(| dyay | | |
|------|---------|--------|------|
| | e Date: | , page | |

LOCAL GOVERNMENT ACT 1995 BUSH FIRES ACT 1954 Shire of Toodyay. Bush Fire Brigades Local Law 2025

CONTENTS

| Declarati | on | 3 |
|-----------|---|---|
| Part 1 | - Preliminary | 3 |
| 1.1 | Citation and Application | 3 |
| 1.2 | Commencement | 3 |
| 1.3 | Repeal Provisions | 3 |
| 1.4 | Interpretation | 3 |
| Part 2 | - Bush Fire Brigades | 4 |
| 2.1 | Existing Bush Fire Brigades and Establishment of Bush Fire Brigades | 4 |
| 2.2 | Name and Officers of Bush Fire Brigades | 4 |
| Part 3 | - Dissolution of Bush Fire Brigades | 5 |
| 3.1 | Cancellation of Registration | 5 |
| 3.2 | New Arrangement After Dissolution | 6 |
| Part 4 | - Organisation and Maintenance of Bush Fire Brigades | 6 |
| 4.1 | Local Government Responsible for Structure | 6 |
| 4.2 | Managerial Role of the Local Government | 6 |
| 4.3 | Functions of Chief Bush Fire Control Officer | 6 |
| 4.4 | Equipment and Maintenance of Bush Fire Brigades | 7 |
| 4.5 | Functions of Captain and Other Brigade Officers | 7 |
| Part 5 | - Administration of Bush Fire Brigades | 7 |
| 5.1 | Local Government Appointments | 7 |
| 5.2 | Membership of a Bush Fire Brigade | 8 |
| 5.3 | Meetings of Bush Fire Brigades | 9 |
| Part 6 | - General | 9 |
| 6.1 | Consideration in the Local Government Budget | 9 |
| AUTHOR | ISATION1 | 0 |

Page 2 of 10

LOCAL GOVERNMENT ACT 1995 BUSH FIRES ACT 1954 Shire of Toodyay. Bush Fire Brigades Local Law 2025

Declaration

Under the powers conferred by the *Local Government Act 1995* and the *Bush Fires Act 1954* and under all other powers enabling it, the Council of the Shire of Toodyay resolved on ______ to make the following local law.

Part 1 - Preliminary

1.1 Citation and Application

This local law may be cited as the *Shire of Toodyay Bush Fire Brigades Local Law 2025* and applies throughout the district.

It is made in accordance with Subdivision 2 of Division 2 of Part 3 of the Local Government Act 1995 and Section 62 of Part V of the Bush Fires Act 1954.

1.2 Commencement

This local law commences 14 days after it is published in the Government Gazette.

1.3 Repeal Provisions

This local law repeals the:

- (i) By-laws of the Toodyay Road Board relating to the establishment, maintenance and equipment of Bush Fire Brigades for the Road District of Toodyay as published in the Government Gazette on 6 December 1946 (page 1499); and
- (ii) By-laws of the Toodyay Shire Council relating to the establishment, maintenance and equipment of Bush Fire Brigades for the Shire or any part of the Shire of Toodyay as published in the *Government Gazette* on 15 July 1970 (page 2101).

1.4 Interpretation

(1) In this local law, unless the context otherwise requires –

Act means the Bush Fires Act 1954;

Brigade area means the area described in clause 2.2(1)(b);

Bush Fire Advisory Committee means the Shire of Toodyay Bush Fire Advisory Committee as formed under section 67 of the Act;

Bush Fire Brigade or **Brigade** means a bush fire brigade established by the Local Government under clause 2.1 and registered in a register kept pursuant to section 41 of the Act:

Bush Fire Control Officer means a bush fire control officer appointed by the Local Government under clause 5.1(1);

Bush Fire Brigade Member or **Brigade Member**, in relation to a Brigade, means a fire fighting member, associate member or a cadet member of a bush fire brigade;

Bush Fire Brigade Officer or **Brigade Officer** in relation to a Brigade, means a person holding a position referred to in clause 2.2 (1)(c) or clause 2.2(5), whether or not he or she was appointed by the Local Government or elected at an annual general meeting of a bush fire brigade or otherwise appointed to the position;

Bush Fire Operating Procedures means the Bush Fire Operating Procedures adopted by the Local Government as amended from time to time;

Page 3 of 10

LOCAL GOVERNMENT ACT 1995 BUSH FIRES ACT 1954

Shire of Toodyay.

Bush Fire Brigades Local Law 2025

Chief Bush Fire Control Officer means the Chief Bush Fire Control Officer appointed by the Local Government;

Chief Executive Officer means the Chief Executive Officer of the Local Government;

Department means the Department of Fire and Emergency Services of Western Australia;

 $\label{lem:control} \textbf{\textit{Deputy Chief Bush Fire Control Officer}} \ \text{means the Deputy Chief Bush Fire Control Officer} \ \text{appointed by the Local Government};}$

district means the district of the Local Government;

Local Government means the Shire of Toodyay;

Normal brigade activities as defined in section 35A of the Act; and

Regulations means regulations made under the Act.

- (2) In this local law, unless the context otherwise requires, a reference to -
 - (a) a Captain;
 - (b) a First Lieutenant;
 - (c) a Second Lieutenant;
 - (d) any additional Lieutenant;

means a person holding that position in a Bush Fire Brigade.

Part 2 - Bush Fire Brigades

2.1 Existing Bush Fire Brigades and Establishment of Bush Fire Brigades

- (1) A bush fire brigade established by the Local Government prior to the day on which this local law comes into operation
 - (a) is to be taken to be a bush fire brigade established under and in accordance with this local law; and
 - (b) the provisions of this local law apply to the bush fire brigade.
- (2) The Local Government may establish a bush fire brigade for the purpose of carrying out normal brigade activities.
- (3) A bush fire brigade is established on the date of the Local Government's decision under clause 2.1(2).

2.2 Name and Officers of Bush Fire Brigades

- (1) On establishing a Bush Fire Brigade under clause 2.1(1), the Local Government is to $-\,$
 - (a) give a name to the Bush Fire Brigade;
 - (b) specify the brigade area in which the Bush Fire Brigade is primarily responsible for carrying out the normal brigade activities; and
 - (c) appoint, in relation to the Bush Fire Brigade -

Page 4 of 10

LOCAL GOVERNMENT ACT 1995 BUSH FIRES ACT 1954

Shire of Toodyay.

Bush Fire Brigades Local Law 2025

- (i) a Captain;
- (ii) a First Lieutenant;
- (iii) a Second Lieutenant;
- (iv) a Secretary; and
- (v) a Treasurer.
- (2) A person appointed to a position under clause 2.2(1)(c), is taken to be a Brigade Member.
- (3) The term of office of a person appointed to a position under clause 2.2(1)(c) ends
 - (a) at the completion of the first Annual General Meeting of the Bush Fire Brigade;
 - (b) when the person resigns from that position; or
 - (c) when the appointment, or the person's Bush Fire Brigade membership, is terminated under this local law;

whichever occurs first.

- (4) At the first and each subsequent Annual General Meeting of a Brigade, the Brigade Members are to elect, from among the Brigade Members, persons to fill each of the positions of the Brigade as per clause 2.2(1)(c).
- (5) At the first and each subsequent Annual General Meeting of a Brigade, the Brigade Members may elect, from among the Brigade Members, persons to additional brigade officer positions including:
 - (i) additional Lieutenants if the membership considers it necessary;
 - (ii) an Equipment Officer;
 - (iii) a Training Officer; and
 - (iv) additional Officers if the membership considers it necessary.
- (6) If the position of a Brigade Officer of a Bush Fire Brigade becomes vacant at any time other than at the completion of an Annual General Meeting of the Brigade, then a Special Meeting of the Brigade may be held at which the Brigade Members may vote for a replacement Brigade Member to fill the position until the next Annual General Meeting of the Bush Fire Brigade.

Part 3 - Dissolution of Bush Fire Brigades

3.1 Cancellation of Registration

- (1) In accordance with section 41(3) of the Act, the Local Government may cancel the registration of a Bush Fire Brigade if it is of the opinion that the Bush Fire Brigade is not complying with the Act or this local law; or is not achieving the objectives for which it was established.
- (2) Upon a Bush Fire Brigade's dissolution, the equipment, assets and funds of the Brigade must be placed under the control of the Local Government and dealt with in accordance with the Local Government Act 1995.

Page 5 of 10

LOCAL GOVERNMENT ACT 1995 BUSH FIRES ACT 1954 Shire of Toodyay.

Bush Fire Brigades Local Law 2025

3.2 New Arrangement After Dissolution

If the Local Government cancels the registration of a Bush Fire Brigade, the Local Government is to make alternative arrangements in respect of the Brigade Area.

Part 4 - Organisation and Maintenance of Bush Fire Brigades

4.1 Local Government Responsible for Structure

The Local Government is to ensure that there is an appropriate structure through which the organisation of Bush Fire Brigades is maintained.

4.2 Managerial Role of the Local Government

- Subject to any direction by the Chief Executive Officer, the Local Government has primary managerial responsibility for the organisation and maintenance of Bush Fire Brigades.
- (2) Considering recommendations from the Bush Fire Advisory Committee, the Chief Executive Officer will appoint suitably qualified persons as Bush Fire Control Officers.
- (3) The Local Government will report to the Chief Executive Officer not later than 30 April each year for the consideration and appropriate provision being made in the next Local Government budget, the status of a Bush Fire Brigade's
 - (i) training and readiness;
 - (ii) protective clothing;
 - (iii) equipment; and
 - (iv) vehicles and appliances.
- (4) The Local Government is to monitor Bush Fire Brigades' resourcing, equipment (including protective clothing) and training levels and report thereon with recommendations at least once a year or as directed by the Chief Executive Officer to the Chief Executive Office.
- (5) The Local Government is to ensure that Bush Fire Brigades are registered, that the list of Brigade Members is maintained, and the Department informed of relevant changes as per the Act.

4.3 Functions of Chief Bush Fire Control Officer

- (1) The functions of the Chief Bush Fire Control Officer are
 - (a) to provide leadership to Bush Fire Brigades;
 - (b) to liaise with the Local Government concerning fire prevention / suppression matters generally and directions to be issued by the Local Government to Bush Fire Control Officers; and
 - (c) responsibilities and powers as conferred in the Bush Fires Act 1954 and Bush Fire Regulations 1954.
- (2) The Chief Bush Fire Control Officer or the Deputy Chief Bush Fire Control Officer may attend as a non-voting representative of the Local Government at any meeting of a Bush Fire Brigade.

Page 6 of 10

LOCAL GOVERNMENT ACT 1995 BUSH FIRES ACT 1954

Shire of Toodyay.

Bush Fire Brigades Local Law 2025

4.4 Equipment and Maintenance of Bush Fire Brigades

- (1) A Bush Fire Brigade is to report to the Local Government the quantity and quality of all appliances, apparatus and equipment of the Bush Fire Brigade when directed to do so.
- (2) The maintenance, replacement and upkeep of all Bush Fire Brigade protective clothing, equipment and appliances is to be the responsibility of Local Government.

4.5 Functions of Captain and Other Brigade Officers

- (1) The functions of the Captain of a Bush Fire Brigade are to -
 - (a) provide leadership to the Bush Fire Brigade;
 - (b) monitor the Bush Fire Brigade's resourcing, equipment and training levels;
 - (c) liaise with the Local Government concerning -
 - (i) fire prevention or fire suppression matters generally; and
 - (ii) the Brigade's Officers;
 - (d) ensure that a list of the Bush Fire Brigade's Members is maintained;
 - (e) report annually to the Local Government the office bearers of the Bush Fire Brigade in accordance with the Regulations; and
 - (f) arrange for normal brigade activities as authorised by the Act or by the Local Government.
- (2) The functions of other Brigade Officers of a Brigade are to support the Captain of the Brigade in their role.

Part 5 - Administration of Bush Fire Brigades

5.1 Local Government Appointments

- (1) The Local Government may appoint, and may suspend or terminate the appointment of, persons to the positions of the Chief Bush Fire Control Officer, the Deputy Chief Bush Fire Control Officer and Bush Fire Control Officers.
- (2) A decision to suspend or terminate a person's appointment to a position under clause 5.1(1) must be made in accordance with the principles of procedural fairness.
- (3) A person's appointment to a position under clause 5.1(1) ends
 - (a) if the appointment is for a fixed term (on the expiry of that term);
 - (b) if the person dies (on the date of their death);
 - (c) if a person gives written notice of resignation (on the date, as specified in the written notice, that the resignation is to take effect or, if no date is specified, on the date that the written notice is given to the Chief Executive Officer); or
 - (d) if the appointment is terminated by the Local Government (on the date that written notice of the termination is given to the person),

whichever occurs first.

Page 7 of 10

LOCAL GOVERNMENT ACT 1995 BUSH FIRES ACT 1954

Shire of Toodyay.

Bush Fire Brigades Local Law 2025

5.2 Membership of a Bush Fire Brigade

- (1) The type of membership of a Bush Fire Brigade consists of the following -
 - (a) Fire Fighter being those persons being at least 16 years of age who undertake all normal Bush Fire Brigade activities; and
 - (b) Auxiliary being those persons being at least 16 years of age who are prepared to render other assistance required by the Bush Fire Brigade.
- (2) A person wishing to be a Bush Fire Brigade Member may make an application for membership to the Captain of the Bush Fire Brigade.
- (3) An application for membership of a Bush Fire Brigade -
 - (a) is to be assessed by the Captain of the Bush Fire Brigade who is to make a recommendation to the Local Government; and
 - (b) is to be determined by the Local Government who is to accept or reject the application.
- (4) A person whose membership application is accepted is to be appointed as a Brigade Member of a Bush Fire Brigade.
- (5) A person's membership of a Bush Fire Brigade under this clause 5.2 ends -
 - (a) if the person dies (on the date of their death);
 - (b) if a person gives the Captain of the Bush Fire Brigade written notice of resignation (on the date, as specified in the written notice, that the resignation is to take effect or, if no date is specified, on the date that the written notice is given to the Captain); or
 - (c) if the appointment is terminated by the Chief Executive Officer (on the date that the written notice of the termination is given to the person);

whichever occurs first.

- (6) Subject to clause 5.2(8), the Chief Executive Officer may suspend or terminate the membership of a Brigade Member appointed under clause 5.2(4) if, in the opinion of the Chief Executive Officer, the Brigade Member is unfit to serve as a member of the Bush Fire Brigade.
- (7) A decision to suspend or terminate a person's membership of a Bush Fire Brigade under clause 5.2(5) must be made in accordance with the principles of procedural fairness.
- (8) If the Chief Executive Officer has a conflict of interest in considering and determining whether a person's membership should be suspended or terminated
 - (a) the Chief Executive Officer must refer the matter to the Chief Bush Fire Control Officer; and
 - (b) the Chief Bush Fire Control Officer is to consider and determine the matter.
- (9) At the end of the period of suspension imposed under clause 5.2(6) or 5.2(8), the Chief Executive Officer (or if clause 5.2(8) applies, the Chief Bush Fire Control Officer) must
 - (a) extend the period of suspension;
 - (b) terminate the membership; or
 - (c) confirm the continuation of the membership.

Page 8 of 10

Bush Fire Brigades Local Law 2025

LOCAL GOVERNMENT ACT 1995 BUSH FIRES ACT 1954

Shire of Toodyay.

Bush Fire Brigades Local Law 2025

5.3 Meetings of Bush Fire Brigades

- A Brigade may hold Ordinary Meetings on such days and at such times and places, as the Brigade considers appropriate.
- (2) A Brigade should hold at least two Ordinary Meetings each year.
- (3) A Brigade must hold an Annual General Meeting each year by the month of June.
- (4) At the Annual General Meeting, the Brigade is to -
 - (a) elect Bush Fire Brigade Officers;
 - (b) receive the Captain's annual report;
 - (c) receive the Brigade Officers' annual report; and
 - (d) adopt the annual financial statements of the Brigade.
- (5) Notice of the Annual General Meeting and any ordinary meeting must be given to all Brigade Members at least fourteen days before the commencement of the meeting.
- (6) A Brigade may hold a Special Meeting to allow the membership to deal with a specific motion or business.
- (7) A notice of a Special Meeting must be given at least 72 hours before the commencement of the meeting.
- (8) The purpose of the Special Meeting must be included in the notice of meeting.
- (9) Meetings are to be conducted in accordance with the requirements of the Bush Fire Operating Procedures.

Part 6 - General

6.1 Consideration in the Local Government Budget

In addition to funding made available through emergency services grants, the Local Government may provide further funding depending on the assessment of budget priorities for the year in question in accordance with Part 6 of the *Local Government Act 1995*.

Page 9 of 10

Bush Fire Brigades Local Law 2025

LOCAL GOVERNMENT ACT 1995 BUSH FIRES ACT 1954 Shire of Toodyay. Bush Fire Brigades Local Law 2025

| AUTHORISATION |
|---------------|
|---------------|

| Dated this | day of | 2025 | |
|---------------------------|--------|-------------------------|---|
| | | | |
| The Common Seal of the |) | | |
| Shire of Toodyay was |) | | |
| affixed by authority of a |) | | |
| resolution of the Council |) | | |
| in the presence of | | |) |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cr Michael McKeown | | Aaron Bowman JP | |
| Shire President | | Chief Executive Officer | |
| | | | |
| | | | |
| Date | | Date | |

Page **10** of **10**

Bush Fire Brigades Local Law 2025



Hon Hannah Beazley MLA Minister for Local Government; Disability Services; Volunteering; Youth; Gascoyne

Our ref: 84-05096

Mr Aaron Bowman Chief Executive Officer Shire of Toodyay

Email: records@toodyay.wa.gov.au

Dear Mr Bowman

PROPOSED BUSH FIRE BRIGADE LOCAL LAW

Thank you for your correspondence dated 5 May 2025 regarding the Shire's proposed bushfire brigade local law.

I have referred a copy of the local law to the Department of Local Government, Sport and Cultural Industries (DLGSC) and directed them to scrutinise the draft local law for any drafting or legal issues.

If DLGSC has any concerns or feedback, they will provide them to the Shire prior to the end of the local law's public submission period so it can be taken into consideration by the Shire's Council.

In the meantime, if you have any queries or concerns, please contact DLGSC's local law team on 6552 1530 or by email at legislation@dlgsc.wa.gov.au

Yours sincerely

Hon Hannah Beazley MLA

MINISTER FOR LOCAL GOVERNMENT; DISABILITY SERVICES;

VOLUNTEERING; YOUTH; GASCOYNE 18 JUN 2025

Level 7, Dumas House, 2 Havelock Street WEST PERTH WA 6005 Telephone: +61 8 6552 6700 Email: Minister.Beazley@dpc.wa.gov.au





Our Ref. D27965; 25/111967

Mr Aaron Bowman Chief Executive Officer Shire of Toodyay 15 Fiennes Street TOODYAY WA 6566

Via email: records@toodyay.wa.gov.au

Dear Mr Bowman

SHIRE OF TOODYAY BUSH FIRE BRIGADES LOCAL LAW 2025

I refer to your correspondence dated 5 May 2025 regarding the Shire's proposed Shire of Toodyay Bush Fire Brigades Local Law 2025 (**Proposed Local Law**).

I acknowledge the FES Commissioner's previous recommendations from 2 January 2025, regarding the Shire's Bush Fire Brigades Local Law 2024, as well as the Shire's ordinary council minutes from the meeting held on 24 April 2025, and the amendments made to the Proposed Local Law.

The Proposed Local Law reflects consideration of the Western Australian Local Government Association's "model" local law and the FES Commissioner's recommendations. Therefore, I have no further feedback.

Yours sincerely

MELISSA PEXTON ACTING COMMISSIONER

2 \ May 2025

Emergency Services Complex | 20 Stockton Bend Cockburn Central WA 6164 | PO Box P1174 Perth WA 6844

Tel (08) 9395 9300 | Fax (08) 9395 9384 | dfes@dfes.wa.gov.au | www.dfes.wa.gov.au

ABN 39 563 851 304

Item 10.4.2 - Attachment 2 Page 77



7th June 2025

Mr A Bowman CEO Shire of Toodyay Fiennes Street Toodyay WA 6566

Dear Mr Bowman,

EXPRESSION OF INTEREST for Community Building

Marsupial Mammas and Pappas Inc (MMaP) is a dedicated and licensed wildlife organisation committed to the conservation and rehabilitation of native wildlife. Our organisation operates under the Department of Biodiversity, Conservation and Activities and as the only wildlife rescue organisation in Toodyay Shire, has a strong presence in the community. Below are some key points about MMaP:

- **Licensed Rehabilitators**: MMaP has a team of licensed rehabilitators who are trained to care for injured and orphaned wildlife.
- Membership: MMaP boasts over 60 financial members, with at least 30 residing in the Shire of Toodyay.
- Community Service: MMap receives injured wildlife and attends call outs from Toodyay Shire, Northam Shire and Goomalling Shire, as well as from further afield.
- **Endangered Species**: MMaP operates in an area home to several critically endangered species such as the woylie (brush tailed bettong).
- Annual Wildlife Intake: MMaP receives over two thousand calls for assistance
 each year, and takes in to care hundreds of marsupials, reptiles, and bird species
 who would otherwise not receive appropriate care.
- Charity Status: MMaP is a registered charity with ACNC and has DGR status allowing donations to be tax deductible.

Mobile: Email admin@mmap.au Website: www.mmap.au

Item 10.4.4 - Attachment 1 Page 78





MMaP currently operates from a private home and does not have a central headquarters. Injured or orphaned wildlife are taken to the homes of dedicated MMaP volunteers or collected either from members of the public who have intervened to assist, or from the roadside. This decentralised approach places additional strain on our volunteers and can delay the provision of care.

Securing a long-term lease on a community building would make MMaP eligible for funding to equip the space appropriately—at no cost to the Shire of Toodyay. A local, centralised facility would provide a much-needed base for our operations, allowing faster response times and greatly improving outcomes for wildlife in need.

Some time ago MMaP expressed an interest in occupying one of the buildings at the Community Depot in Railway rd. At that time the building was occupied by 2J2AIR, the local radio station and we understand it is now vacant.

The facilities offered by the building used by the radio station would be ideal for MMaP operations and would enable us to:

- Provide a centralised location and reception centre for members of the public to hand over injured wildlife;
- Provide assessment and initial first aid for incoming injured wildlife; before transporting for veterinary care or permitted wildlife carer/rehabilitator;
- Provide opportunities for school and veterinary students to undertake work experience;
- Provide Centrelink clients the opportunity to undertake voluntary work;
- Store equipment and supplies such as a laptop, microscope for faecal samples, marquee, tables, chairs, promotional signage, hot boxes and other equipment;
- Use the premises as a training and educational facility, and meeting room;
- Involve the community by conducting open days and fundraising activities.

We respectfully request consideration for the allocation of the building to Marsupial Mammas and Pappas Inc. We are confident that our presence will provide significant environmental, educational, and social benefits to the local community in line with Toodyay Shire's Plan for the Future for our natural assets and ecosystems.

Mobile: Email: admin@mmap.au Website: www.mmap.au

Item 10.4.4 - Attachment 1





We would welcome the opportunity to discuss this proposal further and provide any additional information as needed during a site visit for the community building that previously accommodated the Community Radio Station.

Yours Sincerely

Rebecca Ingram Chairperson Marsupial Mammas and Pappas Inc

Mobile: Email: admin@mmap.au Website: www.mmap.au

Item 10.4.4 - Attachment 1 Page 80

Latest News Article - Revised to specify the property at Toodyay Junction.

Public Notice: Intent to Dispose of Property

Published on Wednesday, 30 July 2025 at 5:15:29 PM

Notice under Section 3.58(3) of the Local Government Act 1995

The Shire of Toodyay intends to dispose of the following property:

 Former Westrail Toodyay Freight Station Marsupials Mammas and Pappas Inc

Term: 5-year lease with 5-year option

Consideration: \$300 p.a.

Have Your Say

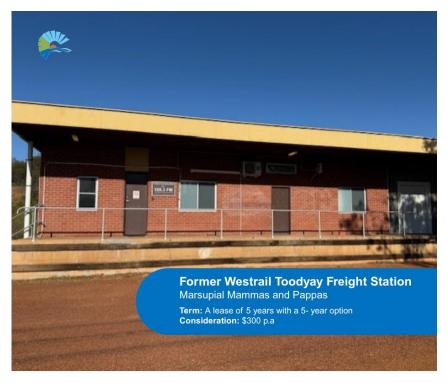
Submissions are invited in writing by 4pm, Friday 22 August 2025.

Drop off at: Shire of Toodyay, 15 Fiennes St, Toodyay

Email to: records@toodyay.wa.gov.au

Subject: Disposal of Property

Please reference the specific property in your submission.



Item 10.4.4 - Attachment 2 Page 81



Chief Executive Officer Shire of Toodyay 15 Fiennes Street Toodyay WA 6566

12 August 2025

Dear Sir,

Re:- Disposal Former Westrail Toodyay Freight Station.

I am fully in favour of a lease being awarded to Marsupial Mamas and Papas at the above as offered by the Shire of Toodyay.

It is good to see a building used by a Toodyay Community Group and Council should be congratulated on their decision.



Item 10.4.4 - Attachment 3 Page 82



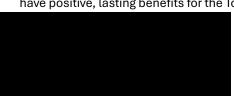
Dear Chief Executive Officer,

I am writing to offer my strong support for the following proposed dispositions:

3. Former Westrail Toodyay Freight Station – Lease to Marsupials Mammas and Pappas Inc. for 5 years with a 5-year option at \$300 p.a.

I strongly support this lease. Marsupials Mammas and Pappas play an essential role in the rescue, rehabilitation, and protection of our native wildlife. Having a secure base will allow them to expand their education programs, improve animal care facilities, and provide ongoing opportunities for community involvement in wildlife conservation.

Thank you for the opportunity to comment on these matters, all of which I believe will have positive, lasting benefits for the Toodyay community.



<u>Latest News Article - Revised to specify the Bendigo Bank Building.</u>

Public Notice: Intent to Dispose of Property

Published on Wednesday, 30 July 2025 at 5:15:29 PM

Notice under Section 3.58(3) of the Local Government Act 1995

The Shire of Toodyay intends to dispose of the following property:

Lot 108 Stirling Terrace (Bendigo Bank Building)
 Toodyay & Districts Community Financial Services Ltd

Term: Sale of property **Consideration:** \$520,000 **Market Value:** \$570,000

Have Your Say

Submissions are invited in writing by 4pm, Friday 22 August 2025.

Drop off at: Shire of Toodyay, 15 Fiennes St, Toodyay

Email to: records@toodyay.wa.gov.au

Subject: Disposal of Property

Please reference the specific property in your submission.



Item 10.4.5 - Attachment 2 Page 84

Page 85



Dear Chief Executive Officer,

I am writing to offer my strong support for the following proposed dispositions:

2. Lot 108 Stirling Terrace (Bendigo Bank building) – Sale to Toodyay and Districts Community Financial Services Limited for \$520,000.
I support this sale as it keeps this key building in the hands of a local, community-owned organisation, ensuring that any benefits generated are reinvested into Toodyay. The bank is an important contributor to local initiatives and events, and retaining its presence strengthens our town's resilience.

Thank you for the opportunity to comment on these matters, all of which I believe will have positive, lasting benefits for the Toodyay community.



Item 10.4.5 - Attachment 3



LOCAL GOVERNMENT ACT 1995

DOG ACT 1976

Shire of Toodyay

Dogs Local Law



Gazette Date: 05/05/2000, page 2135-2136

Item 10.5.1 - Attachment 1 Page 86

| PART 1 -PRELIMINARY | 4 |
|---|----|
| CITATION | 4 |
| Repeal | 4 |
| Definitions | 4 |
| Application | 5 |
| PART 2 -IMPOUNDING OF DOGS | 5 |
| Charges and costs | 5 |
| ATTENDANCE OF POUND KEEPER AT POUND | 5 |
| RELEASE OF IMPOUNDED DOG | 6 |
| No breaking into or destruction of pound | 6 |
| PART 3 -REQUIREMENTS AND LIMITATIONS ON THE KEE | |
| OF DOGS | |
| Dogs to be confined | 7 |
| LIMITATION ON THE NUMBER OF DOGS | 7 |
| PART 4 -APPROVED KENNEL ESTABLISHMENTS | 8 |
| Interpretation | 8 |
| APPLICATION FOR LICENCE FOR APPROVED KENNEL ESTABLISHMENT | 8 |
| NOTICE OF PROPOSED USE | 8 |
| WHEN APPLICATION CAN BE DETERMINED | 9 |
| WHERE APPLICATION CANNOT BE APPROVED | 9 |
| CONDITIONS OF APPROVAL | 9 |
| COMPLIANCE WITH CONDITIONS OF APPROVAL | 10 |
| FEES | 10 |
| FORM OF LICENCE | 10 |
| PERIOD OF LICENCE | 10 |

| Variation or cancellation of licence | 10 |
|--|----|
| Notification | 11 |
| Inspection of Kennel. | 11 |
| PART 5 -DOGS IN PUBLIC PLACES | 12 |
| PLACES WHERE DOGS ARE PROHIBITED ABSOLUTELY | 12 |
| PLACES WHICH ARE DOG EXERCISE AREAS | 12 |
| PART 6 -MISCELLANEOUS | 13 |
| OFFENCE TO EXCRETE | 13 |
| PART 7 -ENFORCEMENT | 13 |
| Interpretation | 13 |
| MODIFIED PENALTIES | 13 |
| ISSUE OF INFRINGEMENT NOTICE. | 14 |
| FAILURE TO PAY MODIFIED PENALTY | 14 |
| PAYMENT OF MODIFIED PENALTY | 14 |
| WITHDRAWAL OF INFRINGEMENT NOTICE | 14 |
| Service | 14 |
| Schedule 1 | 15 |
| Application for a licence for an approved kennel establishment | 15 |
| Schedule 2 | 16 |
| Conditions of a licence for an approved kennel establishment | 16 |
| Schedule 3 | 19 |
| Offences in respect of which modified penalty applies | 10 |

Under the powers conferred by the Dog Act 1976 and under all other powers enabling it, the Council of the Shire of Toodyay resolved on Ictober 28, 1999 to make the following local law.

PART 1 - PRELIMINARY

Citation

1.1 This local law may be cited as the Shire of Toodyay Dogs Local Law.

Repeal

The By Laws relating to Dogs published in the Government Gazette on December 13, 1929.

The By Laws relating to Dogs published in the Government Gazette on October 22, 1937.

The Draft Model By Law No.7 relating to Obstructing Animals and Vehicles published in the Government Gazette on February 20, 1966.

The By Laws relating to Control of Dogs published in the Government Gazette on October 12, 1979.

The By Laws relating to Dogs published in the Government Gazette on January 17, 1986.

The By Laws relating to Dogs published in the government Gazette on December 5, 1986.

The By Laws relating to the Control of Dogs published in the Government Gazette on December 8, 1989.

The By Laws relating to Dog Exercise Areas published in the Government Gazette on April 7, 1989.

The By-laws Relating to the Control of Dog published in the Government Gazette on 23 December, 1994, are repealed.

Definitions

1.3 In this local law unless the context otherwise requires –

"Act" means the Dog Act 1976;

"authorized person" means a person authorized by the local government to perform all or any of the functions conferred on an authorized person under this local law;

"CEO" means the Chief Executive Officer of the local government;

"district" has the meaning given to it in section 3 of the Act;

"local government" means the Shire of Toodyay;

"owner" has the meaning given to it in section 3 of the Act;

"person liable for the control of the dog" has the meaning given to it in section 3 of the Act;

"pound keeper" means a person authorized by the local government to perform all or any of the functions conferred on a "pound keeper" under this local law;

"premises" has the meaning given to it in section 3 of the Act;

"Regulations" means the Dog Regulations 1976;

"thoroughfare" has the meaning given to it in section 1.4 of the Local Government Act 1995; and

"townsite" has the meaning given to it in section 3 of the Act.

Application

1.4 This local law applies throughout the district.

PART 2 -IMPOUNDING OF DOGS

Charges and costs

- 2.1 The following are to be imposed and determined by the local government under sections 6.16 -6.19 of the Local Government Act
 - (a) the charges to be levied under section 29(4) of the Act relating to the seizure and impounding of a dog;
 - (b) the additional fee payable under section 29(4) of the Act where a dog is released at a time or on a day other than those determined under clause 2.2; and
 - (c) the costs of the destruction and the disposal of a dog referred to in section 29(15) of the Act.

Attendance of pound keeper at pound

2.2 The pound keeper is to be in attendance at the pound for the release of dogs at the times and on the days of the week as are determined by the CEO.

Release of impounded dog

- 2.3 (1) A claim for the release of a dog seized and impounded is to be made to the pound keeper or in the absence of the pound keeper, to the CEO.
 - (2) The pound keeper is not to release a dog seized and impounded to any person unless that person has produced, to the satisfaction of the pound keeper, satisfactory evidence of her or his ownership of the dog or of her or his authority to take delivery of it.

No breaking into or destruction of pound

- 2.4 A person who -
 - (a) unless he or she is the pound keeper or a person authorized to do so, releases or attempts to release a dog from a pound; or
 - (b) destroys, breaks into, damages or in any way interferes with or renders not dog-proof-
 - (i) any pound; or
 - (ii) any vehicle or container used for the purpose of catching, holding or conveying a seized dog, commits an offence.

Penalty: \$2,000.

PART 3 -REQUIREMENTS AND LIMITATIONS ON THE KEEPING OF DOGS

Dogs to be confined

- 3.1 (1) An occupier of premises on which a dog is kept must
 - (a) cause a portion of the premises on which the dog is kept to be fenced in a manner capable of confining the dog;
 - (b) ensure the fence used to confine the dog and every gate or door in the fence is of a type, height and construction which having regard to the breed, age, size and physical condition of the dog is capable of preventing the dog at all times from passing over, under or through it;
 - (c) ensure that every gate or door in the fence is kept closed at all times when the dog is on the premises and is fitted with a proper latch or other means of fastening it;
 - (d) maintain the fence and all gates and doors in the fence in good order and condition; and
 - (e) where no part of the premises consists of open space, yard or garden or there is no open space or garden or yard of which the occupier has exclusive use or occupation, ensure that other means exist on the premises (other than the tethering of the dog) for effectively confining the dog within the premises.
 - (2) Where an occupier fails to comply with subclause (1), he or she commits an offence.

Penalty: Where the dog kept is a dangerous dog, \$2,000; otherwise \$1,000.

Limitation on the number of dogs

- 3.2 (1) This clause does not apply to premises which have been
 - (a) licensed under Part 4 as an approved kennel establishment; or
 - (b) granted an exemption under section 26(3) of the Act.

- (2) The limit on the number of dogs which may be kept on any premises is, for the purpose of section 26(4) of the Act-
 - 2 dogs over the age of 3 months and the young of those dogs under that age
- (3) In accordance with Section 76(4) of the Act Council may approve a greater number of dogs than that prescribed in Item 3.2(2) of the Local Law.

PART 4 -APPROVED KENNEL ESTABLISHMENTS

Interpretation

4.1 In this Part and in Schedule 2 –

"licence" means a licence to keep an approved kennel establishment on premises;

"licensee" means the holder of a licence; and

"premises", in addition to the meaning given to it in clause 1.3, means the premises described in the application for a licence.

Application for licence for approved kennel establishment

- 4.2 An application for a licence must be made in the form of that in Schedule 1, and must be lodged with the local government together with -
 - (a) plans and specifications of the kennel establishment, including a site plan;
 - (b) copies of the notices to be given under clause 4.3;
 - (c) the fee for the application for a licence referred to in clause 4.8(1).

Notice of proposed use

- 4.3 (1) An applicant for a licence must give notice of the proposed use of the premises as an approved kennel establishment after the application for a licence has been lodged
 - (a) once in a newspaper circulating in the district; and

- (b) to the owners and occupiers of all premises adjoining the premises by registered mail or other proof of notification as deemed appropriate by the Chief Executive Officer.
- (2) The notices in subclause (1) must specify that -
 - (a) any written submissions as to the proposed use are to be lodged with the CEO within 14 days of the date the notice is given; and
 - (b) the application and plans and specifications may be inspected at the offices of the local government.

When application can be determined

- 4.4 An application for a licence is not to be determined by the local government until
 - (a) the applicant submits proof that the notices referred to in clause 4.3(1) have been given;
 - (b) the applicant has complied with clause 4.2; and
 - (c) the local government has considered any written submissions received within the time specified in clause 4.3(2)(a) on the proposed use of the premises.

Where application cannot be approved

- 4.5 The local government cannot approve an application for a licence where
 - (a) a kennel establishment is not permitted on the premises under a town planning scheme; or
 - (b) in the opinion of the local government, the kennel establishment would adversely affect the environment or amenity of the neighbourhood or be a nuisance to adjoining owners and occupiers.

Conditions of approval

4.6 (1) The local government may approve an application for a licence subject to the conditions contained in Schedule 2 and to such other conditions as the local government considers appropriate.

(2) In respect of a particular application for a licence, the local government may vary any of the conditions contained in Schedule

Compliance with conditions of approval

4.7 A licensee who does not comply with the conditions of a licence commits an offence.

Penalty: \$1,000 and a daily penalty of \$100.

Fees

- 4.8 (1) On lodging an application for a licence, the applicant is to pay a fee to the local government.
 - (2) On the issue or renewal of a licence, the licensee 1S to pay a fee to the local government.
 - (3) The fees referred to in subclauses (1) and (2) are to be imposed and determined by the local government under sections 6.16 -6.19 of the Local Government Act 1995.

Form of licence

4.9 The licence is to be in the form determined by the local government and is to be issued to the licensee.

Period of licence

4.10 The period of effect of a licence is set out in section 27(5) of the Act.

Variation or cancellation of licence

- 4.11 (1) The local government may vary the conditions of a licence.
 - (2) The local government may cancel a licence -
 - (a) on the request of the licensee;
 - (b) following a breach of the Act, the Regulations or this local law; or
 - (c) if the licensee is not a fit and proper person.

- (3) The date a licence is cancelled is to be, in the case of -
 - (a) paragraph (a) of subclause (2), the date requested by the licensee; or
 - (b) paragraphs (b) and (c) of subclause (2), the date determined under section 27(6) of the Act.
- (4) If a licence is cancelled the fee paid for that licence is not refundable for the term of the licence that has not yet expired.

Notification

- 4.12 The local government is to give written notice to
 - (a) application; an applicant for a licence of the local government's decision on her or his application
 - (b) a licensee of any variation made under clause 4.11 (1);
 - a licensee when her or his licence is due for renewal and the manner in which it may be renewed;
 - (d) a licensee of the cancellation of a licence under clause 4.11(2)(a); and
 - (e) a licensee of the cancellation of a licence under paragraphs (b) or (c) of clause 4.11 (2), which notice is to be given in accordance with section 27(6) of the Act.

Inspection of kennel

4.13 With the consent of the occupier, an authorized person may inspect an approved kennel establishment at any time.

PART 5 -DOGS IN PUBLIC PLACES

Places where dogs are prohibited absolutely

- 5.1 (1) Dogs are prohibited absolutely from entering or being in any of the following places
 - (a) where so indicated by a sign or a public building;
 - (b) a theatre or picture gardens;
 - (d) all premises or vehicles classified as food premises or food vehicles under the Health (Food Hygiene) Regulations 1993;
 - (e) a public swimming pool; and
 - (f) the following beaches, reserves and freehold land -Reserve 27015, Toodyay Street (Toodyay Showgrounds)
 - (2) If a dog enters or is in a place specified in subclause (1), every person liable for the control of the dog at that time commits an offence.

Penalty: Where the dog is a dangerous dog, \$2,000; otherwise \$1,000.

Places which are dog exercise areas

5.2 (1) Subject to clause 5.1 and subclause (2) of this clause, for the purposes of sections 31 and 32 of the Act, the following are dog exercise areas

Reserve Number 27015, Toodyay Street, Toodyay

- 5.2 (2) Subclause (1) does not apply to -
 - (a) land which has been set apart as a children's playground;
 - (b) an area being used for sporting or other activities, as permitted by the local government, during the times of such use; or
 - (c) a car park.

PART 6 -MISCELLANEOUS

Offence to excrete

- 6.1 (1) A dog must not excrete on -
 - (a) any thoroughfare or other public place; or
 - (b) any land which is not a public place without the consent of the occupier.
 - (2) Subject to subclause (3), if a dog excretes contrary to subclause (1), every person liable for the control of the dog at that time commits an offence.

Penalty: \$200.

(3) The person liable for the control of the dog does not commit an offence against subclause (2) if any excreta is removed immediately by that person.

PART 7 - ENFORCEMENT

Interpretation

7.1 In this Part-

"infringement notice" means the notice referred to in clause 7.3; and

"notice of withdrawal" means the notice referred to in clause 7.6(1).

Modified penalties

- 7.2 (1) The offences contained in Schedule 3 are offences in relation to which a modified penalty may be imposed.
 - (2) The amount appearing in the third column of Schedule 3 directly opposite an offence is the modified penalty payable in respect of that offence if
 - (a) the dog is not a dangerous dog; or
 - (b) the dog is a dangerous dog, but an amount does not appear in the fourth column directly opposite that offence.

> (3) The amount appearing in the fourth column of Schedule 3 directly opposite an offence is the modified penalty payable in respect of that offence if the dog is a dangerous dog.

Issue of infringement notice

7.3 Where an authorized person has reason to believe that a person has committed an offence in respect of which a modified penalty may be imposed, he or she may issue to that person a notice in the form of Form 7 of the First Schedule of the Regulations.

Failure to pay modified penalty

7.4 Where a person who has received an infringement notice fails to pay the modified penalty within the time specified in the notice, or within such further time as may in any particular case be allowed by the CEO, he or she is deemed to have declined to have the offence dealt with by way of a modified penalty.

Payment of modified penalty

A person who has received an infringement notice may, within the time specified in that notice or within such further time as may in any particular case be allowed by the CEO, send or deliver to the local government the amount of the penalty, with or without a reply as to the circumstances giving rise to the offence, and the local government may appropriate that amount in satisfaction of the penalty and issue an acknowledgment.

Withdrawal of infringement notice

- 7.6 (1) Whether or not the modified penalty has been paid, an authorized person may withdraw an infringement notice by sending a notice in the form of Form 8 of the First Schedule of the Regulations.
 - (2) A person authorized to issue an infringement notice under clause 7.3 cannot sign or send a notice of withdrawal.

Service

7.7 An infringement notice or a notice of withdrawal may be served on a person personally, or by leaving it at or posting it to her or his address as ascertained from her or him, or as recorded by the local government under the Act, or as ascertained from inquiries made by the local government.

Schedule 1

(clause 4.2) Local laws relating to dogs

Application for a licence for an approved kennel establishment

| I/We (full name) of | | | |
|---|--|--|--|
| (postal address) | | | |
| (telephone number) | | | |
| (facsimile number) | | | |
| (E-mail address) | | | |
| Apply for a licence for an approved kennel establishment at (address of premises) | | | |
| | | | |
| For (number and breed of dogs) | | | |
| $\mbox{*}$ (insert name of person) will be residing at the | | | |
| premises on and from (insert date) | | | |
| $\mbox{*}$ (insert name of person) will be residing in reasonably close | | | |
| proximity to the premises at (insert | | | |
| address of residence) on and from (insert date). | | | |
| Attached are — (a) a site plan of the premises showing the location of the kennels and yards and all other buildings and structures and fences; (b) plans and specifications of the kennel establishment; (c) copy of notice of proposed use to appear in newspaper; (d) copy of notice of proposed use to be given to adjoining premises; (e) written evidence that a person will reside — (i) at the premises; or (ii) within reasonably close proximity to the premises; and (f) if the person in item (e) is not the applicant, written evidence that the person is a person in charge of the dogs. | | | |
| Signature of applicant | | | |
| Date | | | |
| * delete where inapplicable. | | | |
| OFFICE USE ONLY | | | |
| Application fee paid on [insert date] | | | |

LOCAL GOVERNMENT ACT 1995 **DOG ACT 1976** Dogs Local Law

Schedule 2

(clause 4.5(1))

Conditions of a licence for an approved kennel establishment

An application for a licence for an approved kennel establishment may be approved subject to the following conditions -

- each kennel must have a yard attached to it;
- each kennel and each yard must be at a distance of not less than -
 - (i) 25m from any thoroughfare or other boundary of the premises;
 - 10m from any dwelling; and (ii)
 - (iii) 25m from any church, school room, hall, factory, dairy or premises where food is manufactured, prepared, packed or stored for human consumption;
- each yard must be securely fenced, and must be kept securely fenced, with a fence
 - where there is one breed of dog, of a height not less than 4 times the average height of the breed of dog (when it is fully grown) to which the fence is applicable; or
 - where there is more than one breed of dog, of a height not less than 4 times the average height of the larger breed of a dog (when it is fully grown), but where the average height exceeds 500mm the minimum height shall be 2m; and
 - (iii) with a top of at least a 135° inward angle not less than 300mm in length,
 - and the height of a dog is to be determined by measuring from the floor to the uppermost tip of its shoulder while in a stationary upright position;
- each yard for a kennel must be kept securely fenced with a fence constructed of link mesh or netting or other materials approved by the local government;
- external gates and doors for each yard or kennel must be fitted with efficient self-closing and latching mechanisms;

- (f) the minimum floor area for each kennel must be calculated at 2.5 times the length of the breed of dog (when it is fully grown), squared, times the number of dogs to be housed in the kennel and the length of the dog is to be determined by measuring from the base of the tail to the front of its shoulder;
- (g) the floor area of the yard attached to any kennel or group of kennels must be at least twice the floor area of the kennel or group of kennels to which it is attached;
- (h) the upper surface of the kennel floor must be at least 100mm above the surface of the surrounding ground and must be constructed of granolithic cement finished to a smooth impervious surface having a fall of not less than 1 in 100 to a spoon drain which in turn must lead to a 100mm diameter sewerage pipe which must be properly laid, ventilated and trapped in accordance with the health requirements of the local government.
- all kennel floor washings must pass through the drain in item (h) and must be piped to approved apparatus for the bacteriolytic treatment of sewage in accordance with the health requirements of the local government;
- (j) the kennel floor must have a concrete upstand rising 75mm above the floor level from the junction of the floor and external and internal walls, or internal walls must be so constructed as to have a minimum clearance of 50mm from the underside of the bottom plate to the floor;
- (k) The floor of any yard must be constructed in the same manner as the floor of any kennel;
- (l) the lowest internal height of any kennel must be 2m from the floor;
- (m) the walls of each kennel must be constructed of concrete, brick,' stone or framing sheeted internally and externally with good quality new zincalume or new pre-finished colour coated steel sheeting or new fibrous cement sheeting or other material approved by the local government;
- (n) all external surfaces of each kennel must be kept in good condition and if directed by an authorized person, are to be painted or repainted with good quality paint;

- (o) the roof of each kennel must be constructed of impervious material;
- (p) all kennels and yards and drinking vessels must be maintained in a clean condition and must be cleaned and disinfected when so ordered by an authorized person;
- (q) all refuse, faeces and food waste must be disposed of daily into the approved apparatus for the bacteriolytic treatment of sewage;
- (r) noise, odours, fleas, flies and vermin must be effectively controlled;
- (s) water must be available at the kennel via a properly supported standpipe and tap; and
- (t) the licensee or the person nominated in the application for a licence, must, in accordance with the application for the licence, continue to reside –
 - (i) at the premises; or
 - (ii) in reasonably close proximity to the premises,

so as to keep the dogs under effective control.

19

LOCAL GOVERNMENT ACT 1995 DOG ACT 1976 Shire of Toodyay. Dogs Local Law

Schedule 3 (clause 7.2)

Offences in respect of which modified penalty applies

| Offence | Nature of Offence | Modified Penalty \$ | Modified Penalty \$ |
|------------|--|---------------------------|---------------------------|
| 2.3(a) | Attempting to or causing the unauthorized release of a dog from a pound. | 200 | |
| 2.4(b)&(c) | Interfering with any pound or vehicle used for the purpose of catching, holding or conveying dogs. | 200 | |
| 3.1 | Failing to provide means for effectively confining a dog. | 50 | 200 |
| 4.7 | Failing to comply with the conditions of a licence. | 100 | |
| 5.1(2) | Dog in place from which prohibited absolutely | 200 | 400 |
| 6.1(2) | Dog excreting in prohibited place | 40 | |

| 6.1(2) | Dog excreting in prohibited place | 40 | |
|------------------------|-----------------------------------|----|--|
| Dated this day of 199 | | | |
| The Commo | The Common Seal of the) | | |
| Shire of Toodyay was) | | | |
| affixed in th | affixed in the presence of:) | | |
| | | | |
| | | | |
| AJ.W. Bolto | on, President | | |
| A G ::1 G | | | |
| A Smith, Cl | hief Executive Officer | | |

Item 10.5.1 - Attachment 1 Page 104



Shire of Toodyay

Dogs Local Law 2025



Item 10.5.1 - Attachment 2 Page 105

| PA | RT 1. | PRELIMINARY | 4 |
|----|--------------|---|------|
| | 1.1. | CITATION | 4 |
| | 1.2. | REPEAL | 4 |
| | 1.3. | DEFINITIONS | 5 |
| | 1.4. | APPLICATION | 7 |
| PΑ | RT 2. | ADOPTION OF SURRENDERED DOGS | 7 |
| | 2.1. | SURRENDER OF DOGS | 8 |
| PA | RT 3. | IMPOUNDING OF DOGS | 9 |
| | 3.1. | CHARGES AND COSTS | 9 |
| | 3.2. | ATTENDANCE OF POUND KEEPER AT POUND | 9 |
| | 3.3. | RELEASE OF IMPOUNDED DOG | 9 |
| | 3.4. | NO BREAKING INTO OR DESTRUCTION OF POUND | 9 |
| PΑ | RT 4. | REQUIREMENTS AND LIMITATIONS ON THE KEEPING OF DOGS | . 11 |
| | 4.1. | DOGS TO BE CONFINED | . 11 |
| | 4.2. | DANGEROUS DOGS — REQUIREMENTS TO KEEP | . 11 |
| | 4.3. | LIMITATION ON THE NUMBER OF DOGS | . 12 |
| PΑ | RT 5. | APPROVED KENNEL ESTABLISHMENTS | . 13 |
| | 5.1. | APPLICATION FOR LICENCE FOR APPROVED KENNEL ESTABLISHMENT | . 13 |
| | 5.2. | NOTICE OF PROPOSED USE | . 13 |
| | 5.3. | WHEN APPLICATION CAN BE DETERMINED | . 14 |
| | 5.4. | DETERMINATION OF APPLICATION: | . 14 |
| | 5.5. | WHERE APPLICATION CANNOT BE APPROVED | . 14 |
| | 5.6. | CONDITIONS OF APPROVAL | . 15 |
| | 5.7. | | |
| | 5.7. | COMPLIANCE WITH CONDITIONS OF APPROVAL | . 15 |
| | 5.8. | COMPLIANCE WITH CONDITIONS OF APPROVAL | |
| | | | . 15 |
| | 5.8. | FEES | . 15 |
| | 5.8. 5.9. | FORM OF LICENCE | . 15 |

| 5.12. | TRANSFER |
|----------|--|
| 5.13. | NOTIFICATION |
| 5.14. | OBJECTIONS AND APPEALS |
| 5.15. | INSPECTION OF KENNEL |
| PART 6. | PART 6 -DOGS IN PUBLIC PLACES |
| 6.1. | PLACES WHERE DOGS ARE PROHIBITED ABSOLUTELY |
| 6.2. | PLACES WHICH ARE DOG EXERCISE AREAS |
| PART 7. | PART 7 -MISCELLANEOUS22 |
| 7.1. | FEES AND CHARGES |
| 7.2. | OFFENCE TO EXCRETE |
| PART 8. | ENFORCEMENT23 |
| 8.1. | OFFENCES |
| 8.2. | MODIFIED PENALTIES |
| 8.3. | ISSUE OF INFRINGEMENT NOTICE |
| 8.4. | FAILURE TO PAY MODIFIED PENALTY |
| 8.5. | PAYMENT OF MODIFIED PENALTY |
| 8.6. | WITHDRAWAL OF INFRINGEMENT NOTICE |
| 8.7. | Service of notices |
| SCHEDULI | E 1 – APPLICATION FOR A LICENCE FOR AN APPROVED KENNEL ESTABLISHMENT26 |
| SCHEDULI | E 2 - CONDITIONS OF A LICENCE FOR AN APPROVED KENNEL ESTABLISHMENT28 |
| SCHEDULI | E 3 - OFFENCES IN RESPECT OF WHICH MODIFIED PENALTY APPLIES32 |
| Dogs To | D BE CONFINED |
| COMPLIA | ANCE WITH CONDITIONS OF APPROVAL |
| PLACES | WHERE DOGS ARE PROHIBITED ABSOLUTELY |

Under the powers conferred by the <u>Local Government Act 1995</u> and the Dog_Act 1976 and under all other powers enabling it, the Council of the Shire of Toodyay resolved on <u>letober 28, 1999</u>............................... to make the following local law.

PART 1. PRELIMINARY

1.1. Citationn

1.2. Repeal

1.1.2. The By Laws relating to dogs published in the Government Gazette Date on 05/05/2000, page 2135-2136.

The By Laws relating to Dogs published in the Government
Gazette on December 13, 1929.

The By Laws relating to Dogs published in the Government Gazette on October 22, 1937.

The Draft Model By Law No.7 relating to Obstructing
Animals and Vehicles published in the Government Gazette
on February 20, 1966.

The By Laws relating to Control of Dogs published in the Government Gazette on October 12, 1979.

The By Laws relating to Dogs published in the Government Gazette on January 17, 1986.

The By Laws relating to Dogs published in the government Gazette on December 5, 1986.

The By Laws relating to the Control of Dogs published in the Government Gazette on December 8, 1989.

The By Laws relating to Dog Exercise Areas published in the Government Gazette on April 7, 1989.

The By-laws Relating to the Control of Dog published in the Government Gazette on 23 December, 1994, are repealed.

1.3. Definitions

1.1.3. 1.3 In this local law unless the context otherwise requires –

| Term | Meaning |
|-----------------------------------|--|
| Act | means the Dog Act 1976; |
| adjoining | includes land or premises which have a portion of a common boundary with a lot or is separated from that lot by a public reserve, road, right-of-way, pedestrian access way, access leg of a battle-axe lot or the equivalent not more than 6 metres in width; |
| authorised person | means a person authorised by the local government to perform all or any of the functions conferred on an authorized person under this local law; |
| CEO | means the Chief Executive Officer of the local government; |
| dangerous dog | means a dog which is the subject of a declaration under section 33E of the Act declaring it to be a dangerous dog |
| district | has the meaning given to it in section 3 of the Act; |
| $\frac{dog}{Facility}$ management | has the meaning given to it in section 3(1) of the Act |
| infringement notice | means the notice referred to in clause 8.4; |
| kennel establishment | means any premises where more than the number of dogs under clause 4.3 over the age of three months are kept, boarded, trained or bred temporarily, usually for profit and where the occupier of the premises is not the ordinary keeper of the dogs; |
| <u>licence</u> | means a licence to keep an approved kennel establishment on premises granted under clause 5.7; |

| Term | Meaning |
|--|---|
| <u>licensee</u> | means the holder of a licence granted under clause 5.7; |
| local government | means the Shire of Toodyay; |
| local planning scheme | means a planning scheme of the local government made under the Planning and Development Act 2005; |
| notice of withdrawal | means the notice referred to in clause 8.7; |
| <u>Owner</u> | in relation to a dog, has the same meaning as in section 3(1) and (2) of the Act; |
| person liable for the control of the dog | has the same meaning as in section 3(1) of the Act; |
| pound keeper | means a person authorized by the local government to perform all or any of the functions conferred on a "pound keeper" under this local law; |
| <u>Premises</u> | in addition to the meaning given to it in section 3 of the Act, means the premises described in the application for a licence made under clause 5.1; |
| public place | has the meaning given to it by section 3(1) of the Act; |
| Regulations | means the Dog Regulations 2013; |
| <u>Schedule</u> | means a schedule to this local law; |
| set fee | means a fee or charge made by the local government in accordance with clause 3.1 or clause 5.8; |
| <u>Thoroughfare</u> | has the meaning given to it in section 1.4 of the Local Government Act 1995; |
| Townsite | means land constituted, defined, or reserved as the site of a town or village under the Land Administration Act 1997; and |
| <u>Transferee</u> " | means a person who applies for the transfer of a licence to her or him under clause |

Item 10.5.1 - Attachment 2

Page 111

2.1. Surrender of dogs

- 2.1.1 Dogs that are surrendered to the Shire of Toodyay for whatever reason:
 - (a) may be available for adoption by suitable and responsible owners:
 - (i) In certain circumstances only urban settings, rather than rural settings at the discretion of the Authorised Officer; or
 - (ii) Within the Shire of Toodyay or neighbouring districts, including urban areas, at the discretion of the Authorised Officer.

2.1.2 Costs involved for surrendered dogs

(a) The cost of adopting a surrendered dog is in the Shire of Toodyay Schedule of Fees and Charges.

PART 3. IMPOUNDING OF DOGS

3.1. Charges and costs

- 3.1.1 2.1 The following are to be imposed and determined by the local government under sections 6.16 -_6.19 of the *Local Government Act 1995* -
 - (a) the charges to be levied under section 29(4) of the Act relating to the seizure and impounding of a dog;
 - (b) the additional fee payable under section 29(4) of the Act where a dog is released at a time or on a day other than those determined under clause 3.1; and
 - (c) the costs of the destruction and the disposal of a dog referred to in section 29(15) of the Act.

3.2. Attendance of pound keeper at pound

3.2.1 2.2 The pound keeperauthorised person is to be in attendance at the pound for the release of dogs at the times and on the days of the week as are determined by the CEO.

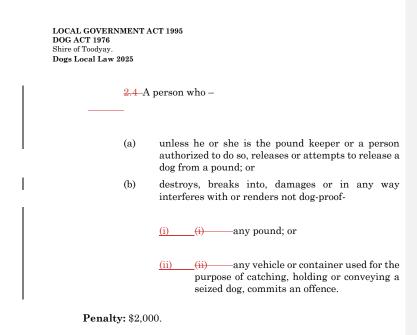
3.3. Release of impounded dog

- 3.1.1 A claim for the release of a dog seized and impounded is to be made to the pound keeper or in the absence of the pound keeper, to the CEOpound keeper.
- 3.1.2 2.3 (2) The authorised person pound keeper is not to release a dog seized and impounded to any person unless that person has produced, to the satisfaction of the pound keeper, satisfactory evidence of hor or his ownership of the dog or of her or his authority to take delivery of it.
 - (a) of her or his ownership of the dog or of her or his authority to take delivery of it; or
 - (b) that he or she is the person identified as the owner on a microchip purchased for implanting into the dog from a licensed veterinarian establishment.

3.4. No breaking into or destruction of pound

3.4.1

9



PART 4. REQUIREMENTS AND LIMITATIONS ON THE KEEPING OF DOGS

4.1. Dogs to be confined

- 4.1.1 An occupier of premises on which a dog is kept must
 - cause a portion of the premises on which the dog is kept to be fenced in a manner capable of confining the dog;
 - (b) ensure the fence used to confine the dog and every gate or door in the fence is of a type, height and construction which having regard to the breed, age, size and physical condition of the dog is capable of preventing the dog at all times from passing over, under or through it;
 - (c) ensure that every gate or door in the fence is kept closed at all times when the dog is on the premises and is fitted with a proper latch or other means of fastening it:
 - (d) maintain the fence and all gates and doors in the fence in good order and condition; and
 - (e) where no part of the premises consists of open space, yard or garden or there is no open space or garden or yard of which the occupier has exclusive use or occupation, ensure that other means exist on the premises (other than the tethering of the dog) for effectively confining the dog within the premises.
- $\underline{\underline{4.1.2}}$ Where an occupier fails to comply with subclause (4.1.1), he or she commits an offence.

Penalty: Where the dog kept is a dangerous dog, \$2,000; otherwise \$1,000.

4.2. Dangerous Dogs - requirements to keep

- 4.2.1 When a dog has been declared dangerous there is a requirement for the owner of that dog is to:
 - (a) Purchase a GPS collar at their own costs;
 - (b) ensure that their dog(s) have a GPS collar on at all times; and

11

(c) provide the GPS data to the Shire of Toodyay when requested to do so by the Pound keeper, Ranger or the local government.

4.3. Limitation on the number of dogs

- 4.3.1 This clause does not apply to premises which have been -
 - (a) licensed under Part 4 as an approved kennel establishment; or
 - (b) granted an exemption under section 26(3) of the Act.
- 4.3.1 The limit on the number of dogs which may be kept on any premises is, for the purpose of section 26(4) of the Act is 2 dogs over the age of 3 months and the young of those dogs under that age
- 4.3.24.3.3 In accordance with Section 76(4) of the Act Council may approve a greater number of dogs than that prescribed in Item 4.3.2 of the Local Law.

PART 5. 4-APPROVED KENNEL ESTABLISHMENTS

5.1. Application for licence for approved kennel establishment

- 5.1.1 An application for a licence must be made in the form of that in Schedule 1, and must be lodged with the local government together with –
 - (a) plans and specifications of the kennel establishment, including a site plan;
 - (b) copies of the notices to be given under clause 5.2.2;
 - (c) (e) written evidence that either the applicant or another person who will have the charge of the dogs, will reside on the premises or, in the opinion of the local government, sufficiently close to the premises so as to control the dogs and so as to ensure their health and welfare;
 - (d) a written acknowledgement that the applicant has read and agrees to comply with any code of practice relating to the keeping of dogs nominated by the local government; and
 - (e)(e) the fee for the application for a licence referred to in clause 5.8.

5.2. Notice of proposed use

- 5.2.1 Upon receipt of an application for a licence under clause 4.1,
 the local government is to give notice of the proposed use of
 the premises as an approved kennel establishment—An
 applicant for a licence must give notice of the proposed use
 of the premises as an approved kennel establishment after
 the application for a licence has been lodged—
 - (a) once in a newspaper circulating in the district; and
 - (b) to the owners and occupiers of all premises adjoining the premises by registered mail or other proof of notification as deemed appropriate by the Chief Executive Officer.
- 5.2.2 The notices in subclause (1) must specify that -
 - (a) any written submissions as to the proposed use are to be lodged with the CEO within 14 days of the date the notice is given; and
 - (b) the application and plans and specifications may be inspected at the offices of the local government.

5.3. When application can be determined

5.3.1 An application for a licence is not to be determined by the local government until (a) the applicant submits proof that the notices referred to in clause 4.3(1) have been given;

532

5.3.3 (b) the applicant has complied with clause 4.2; and

5.3.4

5.3.55.3.1 the local government has considered any written submissions received within the time specified in clause 5.2 on the proposed use of the premises.

5.4. 6Determination of application:

- - (a) the matters referred to in clause 5.67;
 - (b) any written submissions received within the time specified in clause 5.2.2 on the proposed use of the premises;
 - any economic or social benefits which may be derived by any person in the district if the application for a licence is approved;
 - (d) the effect which the kennel establishment may have on the environment or amenity of the neighbourhood;
 - (e) whether the approved kennel establishment will create a nuisance for the owners and occupiers of adjoining premises; and
 - (f) whether or not the imposition of and compliance with appropriate conditions of a licence will mitigate any adverse effects of the approved kennel establishment identified in the preceding paragraphs.

5.5. Where application cannot be approved

5.5.1 The local government cannot approve an application for a licence where –

- (a) a kennel establishment is not permitted on the premises under a tewn local planning scheme; or
- (b) in the opinion of the local government, the kennel establishment would adversely affect the environment or amenity of the neighbourhood or be a nuisance to adjoining owners and occupiers.

5.6. Conditions of approval

- 5.6.1 The local government may approve an application for a licence subject to the conditions contained in Schedule 2 and to such other conditions as the local government considers appropriate.
- 5.6.2 In respect of a particular application for a licence, the local government may vary any of the conditions contained in Schedule 2.
- 5.6.3 A person who fails to comply with a condition imposed under subclause 5.6.1 commits an offence.

5.7. Compliance with conditions of approval

5.7.1 A licensee who does not comply with the conditions of a licence commits an offence.

Penalty: \$1,000 and a daily penalty of \$100.

5.8. Fees

- 5.8.1 On lodging an application for a licence, the applicant is to pay a fee to the local government.
- 5.8.2 On the issue or renewal of a licence, the licensee is to pay a fee to the local government.
- 5.8.3 On lodging an application for the transfer of a valid licence, the transferee is to pay a fee to the local government.
- 5.8.4 The fees referred to in subclauses (1) and (2) are to be imposed and determined by the local government under sections 6.16 6.19 of the Local Government Act 1995.

5.9. Form of licence

5.9.1 The licence is to be in the form determined by the local government and is to be issued to the licensee.

15

5.10. Period of licence

5.10.1

5.10.1 4.10 The period of effect of a licence is set out in section 27(5) of the Act.

5.10.2 A licence is to be renewed if the fee referred to in clause 5.8 is paid to the local government prior to the expiry of the licence.

5.10.25.10.3 On the renewal of a licence the conditions of the licence at the time of its renewal continue to have effect.

5.11. Variation or cancellation of licence

 $\underline{5.11.1}$ $\underline{4.11}$ (1)—The local government may vary the conditions of a licence.

5.11.2 4.11 (2) The local government may cancel a licence –

- (a) on the request of the licensee;
- (b) following a breach of the Act, the Regulations or this local law; or
- $\mbox{(c)} \qquad \mbox{if the licensee is not a fit and proper person.}$

 $\underline{\underline{5.11.3}}$ 4.11 (3) The date a licence is cancelled is to be, in the case of –

- (a) 5.11.2(a) the date requested by the licensee; or
- (b) paragraphs (b) and (c) of subclause 5.11.2, the date determined under section 27(6) of the Act.

16

5.11.4 4.11 (4)—If a licence is cancelled the fee paid for that licence is not refundable for the term of the licence that has not yet expired.

5.12. 4Transfer

- 5.12.1 An application for the transfer of a valid licence from the licensee to another person must be -
 - (a) made in the form determined by the local government;
 - (b) made by the transferee;
 - (c) made with the written consent of the licensee; and
 - (d) lodged with the local government together with -
 - written evidence that a person will reside at or within reasonably close proximity to the premises the subject of the licence; and
 - (ii) the fee for the application for the transfer of a licence referred to in clause 5.8.3.
- 5.12.2 The local government is not to determine an application for the transfer of a valid licence until the transferee has complied with subclause 5.12.1.
- 5.12.3 The local government may approve, whether or not subject to such conditions as it considers appropriate, or refuse to approve an application for the transfer of a valid licence.
- 5.12.4 Where the local government approves an application for the transfer of a valid licence, then on the date of approval, unless otherwise specified in the notice issued under clause 5.13 the transferee becomes the licensee of the licence for the purposes of this local law.

5.13. Notification

5.13.1

5.13.1 4.12 The local government is to give written notice to

17

- (a) (a) application; an applicant for a licence of the local government's decision on her or his application
- (b) a transferee of the local government's decision on her and his application
- (c) (b) a licensee of any variation made under clause 5.11;
- (d) (e) a licensee when her or his licence is due for renewal and the manner in which it may be renewed;
- (e) (d) a licensee when her or his licence is renewed;
- (e) (d) a licensee of the cancellation of a licence under clause 5.11; and
- (f) (e) a licensee of the cancellation of a licence under paragraphs (b) or (c) of clause 5.11.2 which notice is to be given in accordance with section 27(6) of the Act.

5.14. Objections and appeals

- 5.14.1 The provisions of Division 1 of Part 9 of the Local
 Government Act 1995 and regulation 33 of the Local
 Government (Functions and General) Regulations 1996
 apply to a decision where the local government makes a
 decision as to whether it will—
 - (a) grant an application for a licence:
 - (b) vary or cancel a licence;
 - (c) impose or amend a condition to which a licence is subject; or
 - (d) transfer of a licence.
- 5.14.15.14.2 Under these provisions, an affected person may have the right to object to, or to appeal against, a decision of the local government.

18

5.15. Inspection of kennel

I

 $\frac{\textbf{5.15.1}}{\text{With the consent of the occupier, an authorised person may}}$ inspect an approved kennel establishment at any time.

PART 6. PART 5-6-DOGS IN PUBLIC PLACES

6.1. Places where dogs are prohibited absolutely

6.1.1 5.1 (1) Dogs are prohibited absolutely from entering or being in any of the following places

- (a) where so indicated by a sign or a public building;
- (b) a theatre or picture gardens;
- (d) all premises or vehicles classified as food premises or food vehicles under the <u>Food Act 2008</u>Health (Food Hygiene) Regulations 1993;
- (e) a public swimming pool; and
- (f) the following beaches, reserves and freehold land; and
- (g) —Reserve 27015, Toodyay Street(Toodyay Showgrounds).

6.1.2 5.1 (2)—If a dog enters or is in a place specified in subclause (29.14), every person liable for the control of the dog at that time commits an offence.

Penalty: Where the dog is a dangerous dog, \$2,000; otherwise \$1.000.

6.2. Places which are dog exercise areas

6.2.1 5.2 (1) Subject to clause 5.1 and subclause (2) of this clause, for the purposes of sections 31 and 32 of the Act, the following are dog exercise areas

20

LOCAL GOVERNMENT ACT 1995
DOG ACT 1976
Shire of Toodyay

(a) Reserve Number 27015, Toodyay Street, Toodyay
Lot R48170 Drummond Street, Toodyay

(a) (a) land which has been set apart as a children's playground;

(b) (b) an area being used for sporting or other activities, as permitted by the local government, during the times of such use; or

(c) (e) a car park.

PART 7. PART 6-7 - MISCELLANEOUS

7.1. Fees and charges

7.1.1 Set fees and charges are to be imposed and determined by the local government under sections 6.16 to 6.19 of the Local Government Act 1995.

7.2. Offence to excrete

7.2.1 6.1 (1) A dog must not excrete on –

(a) (a) any thoroughfare or other public place; or

(b) any land which is not a public place without the consent of the occupier.

7.2.2 6.1 (2)—Subject to subclause 7.2.3 if a dog excretes contrary to subclause 7.2.1 every person liable for the care and control of the dog at that time commits an offence.

Penalty: \$200.

7.2.1

7.2.3 6.1 (3) — The person liable for the care and control of the dog does not commit an offence against subclause 7.2.1 if any excreta is removed immediately by that person.

PART 7.PART 8._7 ENFORCEMENT Offences 8.1.1 A person who fails to do anything required or directed to be done under this local law, or who does anything which under this local law that person is prohibited from doing, commits an offence. 7.1 In this Part-"infringement notice" means the notice referred to in clause 7.3; and "notice of withdrawal" means the notice referred to in elause 7.6(1). 8.2. Modified penalties 8.2.1 7.2 (1) The offences contained in Schedule 3 are offences in relation to which a modified penalty may be imposed. 8.2.2 7.2 (2) The amount appearing in the third column of Schedule 3 directly opposite an offence is the modified penalty payable in respect of that offence if -(a) (a) the dog is not a dangerous dog; or —the dog is a dangerous dog, but an amount

does not appear in the fourth column directly

opposite that offence.

> 8.2.3 7.2 (3) The amount appearing in the fourth column of Schedule 3 directly opposite an offence is the modified penalty payable in respect of that offence if the dog is a dangerous dog.

8.3. Issue of infringement notice

8.4.1

8.3.1 7.3 Where an authorized person has reason to believe that a person has committed an offence in respect of which a modified penalty may be imposed, he or she may issue to that person a notice in the form of Form 2 of Schedule 1 of the Local Government (Functions and General) Regulations 1996 Form 7 of the First Schedule of the Regulations

8.4. Failure to pay modified penalty

8.5.1

8.4.1 7.4 Where a person who has received an infringement notice fails to pay the modified penalty within the time specified in the notice, or within such further time as may in any particular case be allowed by the CEO, he or she is deemed to have declined to have the offence dealt with by way of a modified penalty.

8.5. Payment of modified penalty

8.6.1

8.5.1 7.5 A person who has received an infringement notice may, within the time specified in that notice or within such further time as may in any particular case be allowed by the CEO, send or deliver to the local government the amount of the penalty, with or without a reply as to the circumstances giving rise to the offence, and the local government may appropriate that amount in satisfaction of the penalty and issue an acknowledgment.

8.6. Withdrawal of infringement notice

8.7.1

8.6.1 7.6 (1) —Whether or not the modified penalty has been paid, an authorized person may withdraw an infringement notice by sending a notice in the form of Form 38 of Schedule 1 of the Local Government (Functions and General) Regulations 1996.8 of the First Schedule of the Regulations.

8.6.2 7.6 (2) A person authorised to issue an infringement notice under clause 8.4 cannot sign or send a notice of withdrawal.

8.7. Service of notices

8.8.1

8.7.1 7.7 An infringement notice or a notice of withdrawal may be served on a person personally, or by leaving it at or posting it to her or his address as ascertained from her or him, or as recorded by the local government under the Act, or as ascertained from inquiries made by the local government.

SCHEDULE 1 – Application for a Licence for an approved Kennel establishment.

| Application for | | an ap | proved kennel | establishment |
|--|--|-------------------------------|------------------------------------|---|
| APPLICANT DETAI | LS | | | |
| Full Name: | | | Ass | essment No.: |
| Main Address: (F | Residential / Premises Ad | ddress ir | ncluding Suburb and Pos | stcode) |
| Postal Address: (if | different from above) | | | |
| Phone (H): | (M): | | (W): | |
| May the Shire use th | ne above email address t | for corre | spondence purposes?: | ☐ Yes ☐ No |
| KENNEL ESTABLIS | SHMENT DETAILS | | | |
| Address: (F | Residential / Premises Ad | ddress ir | ncluding Suburb and Pos | stcode) |
| | | | | |
| For Number of DOG | S located at premises: | | | |
| | \$2 6 50 50 50 50 | - | | *evidence to be provided |
| Person will reside (t | ick appropriate box) | o the pr | emises so as to control | *evidence to be provided the DOGS and so as to |
| Person will reside (t ☐ At the premises | ick appropriate box) sufficiently close to ensure their health | o the pri | emises so as to control elfare | • |
| Person will reside (t ☐ At the premises Name of Person (if no | ick appropriate box) sufficiently close to ensure their health of the applicant(s)): | o the pr | emises so as to control alfare | • |
| Person will reside (t At the premises Name of Person (if not residing) Is the custodian | ick appropriate box) sufficiently close to ensure their health of the applicant(s)): | and we | exempt Ves D | the DOGS and so as to |
| Person will reside (t At the premises Name of Person (ifn Address (if not residing Is the custodian organisation? If yes, | ick appropriate box) sufficiently close to ensure their health of the applicant(s): at premises): a member of a preprovide the name of the on | and we | exempt Ves D | the DOGS and so as to |
| Person will reside (t At the premises Name of Person (if not Address (if not residing is the custodian organisation? If yes, Organisation Name: | ick appropriate box) sufficiently close to ensure their health of the applicant(s): at premises): a member of a preprovide the name of the on | escribed | exempt □ Yes □ N n below: □ ABI | the DOGS and so as to |
| Person will reside (t At the premises Name of Person (if nr. Address (if not residing Is the custodian organisation? If yes, Organisation Name: | ick appropriate box) sufficiently close to ensure their health of the applicant(s)): at premises): a member of a pre- provide the name of the on | escribed | exempt □ Yes □ N n below: □ ABI | the DOGS and so as to |
| Person will reside (t At the premises Name of Person (if not Address (if not residing Is the custodian organisation? If yes, Organisation Name: Further Details of the | ick appropriate box) sufficiently close to ensure their health of the applicant(s)): at premises): a member of a pre- provide the name of the on | escribed ganisation | exempt Yes ABI | the DOGS and so as to |
| Person will reside (t At the premises Name of Person (if not Address (if not residing Is the custodian organisation? If yes, Organisation Name: Further Details of the | ick appropriate box) sufficiently close to ensure their health tot the applicant(s): at premises): a member of a preprovide the name of the one provide the name of the one prescribed exempt organization. | escribed ganisation anisation | exempt Yes ABI | the DOGS and so as to |
| Person will reside (t At the premises Name of Person (if not Address (if not residing Is the custodian organisation? If yes, Organisation Name: Further Details of the | ick appropriate box) sufficiently close to ensure their health tot the applicant(s): at premises): a member of a preprovide the name of the one provide the name of the one prescribed exempt organization. | escribed ganisation anisation | exempt Yes No | the DOGS and so as to |
| Person will reside (t At the premises Name of Person (ifnot residing Is the custodian organisation? If yes, Organisation Name: Further Details of the Are you already an a If not, complete the a | ick appropriate box) sufficiently close to ensure their health tot the applicant(s): at premises): a member of a preprovide the name of the one provide the name of the one prescribed exempt organization. | escribed ganisation anisation | exempt Yes No | the DOGS and so as to |

| Prio | r to approval the followi | ing must be attached | | |
|--------------------------------------|---|--|--|--|
| (a) | A site plan of the premises showing the location of the kennels and yards and all other building and structures and fences; | | | |
| (b) | Plans and specifications of the kennel establishment; | | | |
| (c) | Copy of the notice of proposed use to appear in the newspaper; | | | |
| (d) | Copy of the notice of proposed use to appear in the newspaper, | | | |
| (e) | Written evidence that a person will reside— | | | |
| (0) | (i) at the premises; or | | | |
| | ** | the premises so as to control the dogs and so as to ensure their health | | |
| | and welfare; and | and provinced do do to control the degree and so do to chicate their neath. | | |
| | (iii) if the person in item of the dogs. | n (d) is not the applicant, evidence that the person is a person in charge | | |
| APP | LICANT DECLARATION | I ¹ | | |
| l dec | clare that the information | provided in this form is true and correct. | | |
| Sian | ature: | Date; | | |
| | | | | |
| A SI | gnature is not required to et | fect the form when the form is lodged through the local government internet site. | | |
| Note | until it is revoked or it is | have effect for a period of 12 months, effective from the date of issue unless an e determined by the local government non-compliance with the conditions of th | | |
| | Shire of Toodvay Dog Lo | ccal Law 2025 justifies this. | | |
| OFF | Shire of Toodyay Dog Lo ICE USE ONLY | xaal Law 2025 justifies this. | | |
| | ICE USE ONLY | Date: | | |
| Appl | ICE USE ONLY | · | | |
| Appl Fees | ICE USE ONLY ication No: | Date: | | |
| Appl Fees Cond | ication No: s payable: ditions of approval: | Date: Date: | | |
| Appl Fees Cond | ication No: s payable: ditions of approval: | Date: Registration approved Assigned Registration No: | | |
| Appl Fees Cond | ication No: s payable: ditions of approval: | Date: Date: | | |
| Appl Fees Cond | ication No: s payable: ditions of approval: | Date: Registration approved Assigned Registration No: | | |
| Appl Fees Cond | ication No: s payable: ditions of approval: | Date: Registration approved Assigned Registration No: | | |
| Appl Fees Cond | ication No: s payable: ditions of approval: | Date: Registration approved Assigned Registration No: | | |
| Appl Fees Cond | ication No: s payable: ditions of approval: | Date: Registration approved Assigned Registration No: | | |
| Appl Fees Cond | ication No: s payable: ditions of approval: | Date: Registration approved Assigned Registration No: | | |
| Appl Fees Cond | ication No: s payable: ditions of approval: | Date: Registration approved Assigned Registration No: | | |
| Appl Fees Cond | ication No: s payable: ditions of approval: | Date: Registration approved Assigned Registration No: | | |
| Appl Fees Cond Rece Date | ication No: s payable: ditions of approval: | Date: Registration approved Assigned Registration No: | | |
| Appl Fees Cond Rece Date | ication No: s payable: ditions of approval: sipt No: received: | Date: Registration approved Assigned Registration No: Signature of Registration Officer: | | |
| Appl Fees Cond Rece Date | ication No: s payable: ditions of approval: sipt No: received: | Date: Registration approved Assigned Registration No: Signature of Registration Officer: | | |
| Appl Fees Cond Rece Date | ication No: s payable: ditions of approval: sipt No: received: | Date: Registration approved Assigned Registration No: Signature of Registration Officer: | | |
| Appl Fees Cond Rece Date | ication No: s payable: ditions of approval: sipt No: received: | Date: Registration approved Assigned Registration No: Signature of Registration Officer: | | |
| Appl Fees Cond Rece Date | ication No: s payable: ditions of approval: sipt No: received: | Date: Registration approved Assigned Registration No: Signature of Registration Officer: | | |

Item 10.5.1 - Attachment 2 Page 131

SCHEDULE 2 - Conditions of a licence for an approved kennel establishment

(clause 4.5(1))

An application for a licence for an approved kennel establishment may be approved subject to the following conditions -

- (a) each kennel <u>unless it is fully enclosed</u> must have a yard attached to it;
- (b) (b) each kennel and each yard must be at a distance of not less than
 - 25m from the front boundary of the premises and 5m from any any thoroughfare or other boundary of the premises;
 - (ii) 10m from any dwelling; and
 - (iii) 25m from any church, school room, hall, factory, dairy or premises where food is manufactured, prepared, packed or stored for human consumption;
- (b)(c) each yard for a kennel must be securely fenced with a fence constructed of link mesh or netting or other materials approved by the local government, and must be kept securely fenced, with a fence
 - (i) where there is one breed of dog, of a height not less than 4 times the average height of the breed of dog (when it is fully grown) to which the fence is applicable; or
 - (ii) where there is more than one breed of dog, of a height not less than 4 times the average height of the larger breed of a dog (when it is fully grown), but where the average height exceeds 500mm the minimum height shall be 2m; and
 - (iii) with a top of at least a 135° inward angle not less than $300 \mathrm{mm}$ in length,

and the height of a dog is to be determined by measuring from the floor to the uppermost tip of its shoulder while in a stationary upright position;

- (e)(d) each yard for a kennel must be kept securely fenced with a fence constructed of link mesh or netting or other materials approved by the local government:
- (d)(e) external gates and doors for each yard or kennel must be fitted with efficient self-closing and latching mechanisms;
- (e)(f) the minimum floor area for each kennel must be calculated at 2.5 times the length of the breed of dog (when it is fully grown), squared,

> times the number of dogs to be housed in the kennel and the length of the dog is to be determined by measuring from the base of the tail to the front of its shoulder;

(f)(g) the floor area of the yard attached to any kennel or group of kennels must be at least twice the floor area of the kennel or group of kennels to which it is attached:

(g)(h) the upper surface of the kennel floor must be at least 100mm above the surface of the surrounding ground and must be constructed of granolithic cement finished to a smooth impervious surface having a fall of not less than 1 in 100 to a spoon drain which in turn must lead to a 100mm diameter sewerage pipe which must be properly laid, ventilated and trapped in accordance with the health requirements of the local government.

(i)

 at least 100 millimetres above the surface of the surrounding ground;

(ii) smooth so as to facilitate cleaning;

(iii) rigid;

(iv) durable;

(v) slip resistant;

(vi) resistant to corrosion;

(vii) non-toxic;

(viii) impervious;

(ix) free from cracks, crevices and other defects; and

(x) finished to a surface having a fall of not less than 1 in 100 to a spoon drain which in turn must lead to a suitably sized diameter sewerage pipe which must be properly laid, ventilated and trapped in accordance with the health requirements of the local government;

the upper surface of the kennel floor must be at least 100mm above the surface of the surrounding ground and must be constructed of granolithic cement finished to a smooth impervious surface having a fall of not less than 1 in 100 to a spoon drain which in turn must lead to a 100mm diameter sewerage pipe which must be properly laid, ventilated and trapped in accordance with the health requirements of the local government.

(h)(i) all kennel floor washings must pass through the drain in item (h) and must be piped to approved apparatus for the bacteriolytic

20

- treatment of sewage in accordance with the health requirements of the local government:
- (i)(j) the kennel floor must have a concrete durable upstand rising 75mm above the floor level from the junction of the floor and external and internal walls, or internal walls must be so constructed as to have a minimum clearance of 50mm from the underside of the bottom plate to the floor:
- (j)(k) where a yard is to be floored, tThe floor of any yard must be constructed in the same manner as the floor of any kennel;
- (i) from the floor, the lowest internal height of any kennel must be whichever is the lesser of:
 - (i) 2m-from the floor;; or
 - (ii) 4 times the height of the breed of dog in the kennel, when it is fully grown, measured from the floor to the uppermost tip of its shoulders while in a stationary upright position;
- (k) 2m from the floor;
- (1)

1

- (m) the walls of each kennel must be constructed of concrete, brick,' stone or framing sheeted internally and externally with good quality new zincalume or new pre-finished colour coated steel sheeting or new fibrous cement sheeting or other <u>durable</u> material approved by the local government;
- all external surfaces of each kennel must be kept in good condition and if directed by an authorized person, are to be painted or repainted with good quality paint;
- (o)(n)
- (p)(o) the roof of each kennel must be constructed of impervious material;
- (q)(p) all kennels and yards and drinking vessels must be maintained in a clean condition and must be cleaned and disinfected when so ordered by an authorized person;
- (r)(q) all refuse, faeces and food waste must be disposed of daily into the approved apparatus for the bacteriolytic treatment of sewage;
- (s)(r) noise, odours, fleas, flies and vermin or other vectors of disease must be effectively controlled;
- (t)(s) water must be available at the kennel via a properly supported standpipe and tap; and
- $\begin{array}{c} \hbox{$(\mbox{u})(t)} \quad \mbox{the licensee or the person nominated in the application for a licence,} \\ \mbox{must, in accordance with the application for the licence, continue to} \\ \mbox{reside} \end{array}$

30

- (i) at the premises; or
- (ii) in $\frac{\text{the opinion of the local government}}{\text{proximity to the premises}}$,

so as to keep the dogs under effective control $\underline{\mbox{and to ensure their}}$ $\underline{\mbox{health and welfare}}.$

$\begin{array}{c} \textbf{SCHEDULE 3 - Offences in respect of which modified penalty} \\ \textbf{applies} \end{array}$

| Offence | Nature of Offence | Modified Penalty \$ | Dangerous Dog Penalty \$ |
|--------------|--|--|--------------------------------|
| 4.1 | Dogs to be confined | <u>\$1000</u> | \$2,000 |
| 3.4.1(b) | Breaking into or destruction of pound | \$1,000 and a daily penalty of \$100. | |
| 5.7 | Compliance with conditions of approval | \$1,000 and a daily penalty of \$100 | |
| 6.1 | Places where dogs are prohibited absolutely | <u>\$1000</u> | <u>\$2,000</u> |
| 3.4.1(a) | Attempting to or causing the unauthorized release of a dog from a pound. | 200 | As per regulations |
| 3.4.1(a)&(b) | Interfering with any pound or vehicle used for the purpose of catching, holding or conveying dogs. | 200 | As per regulations |
| 4.1 | Failing to provide means for effectively confining a dog. | 50 200 | 200As per regulations |
| 4.3 | Failure to comply with conditions of approval to keep additional dog or dogs | <u>200</u> | <u>500</u> |
| 5.7 | Failing to comply with the conditions of a licence. | 100200 | 200 |
| 6.1 | Dog in place from which prohibited absolutely | 200 | 400 |
| 7.2 | Dog excreting in prohibited place | 40 <u>100</u> | <u>100</u> |

| LOCAL GOVERNMENT ACT 1995 DOG ACT 1976 Shire of Toodyay. Dogs Local Law 2025 | |
|---|--|
| Dated thisday of | |
| The Common Seal of the) | |
| Shire of Toodyay was) | |
| affixed in the presence of:) | |
| Cr M McKeown, Shire President | |
| Mr A Bowman JP, Chief Executive Officer | |



LOCAL GOVERNMENT ACT 1995 DOG ACT 1976

Dog Local Law 2025

The Shire of Toodyay proposes to make a local law relating to Dogs.

- (a) The **purpose** of which is to regulate the keeping, control and management of dogs within the district to ensure public safety, amenity and responsible pet ownership.
- (b) The **effect** of which will repeal the previous local law, and provide clear legal requirements for dog owners, including provisions for dog confinement, kennel licensing, dangerous dog management and designated exercise and prohibited areas.
- (c) The justification for the local law lies in its alignment with updated legislative standards, community expectations, and the need to address emerging issues such as GPS tracking for dangerous dogs and the structured adoption of surrendered animals, thereby enhancing the Shire's capacity to manage dogs effectively and humanely.

A copy of the proposed Local Law may be inspected at or obtained from the Shire's Administration Centre at 15 Fiennes Street, Toodyay between 8.30 am and 4.00 pm Monday to Friday or at the Toodyay Public Library during normal opening hours.

The Shire invites submissions by 4.00pm on Monday 13 October 2025.

Please address your submissions to the Chief Executive Officer:

Via Email: at records@toodyay.wa.gov.au

Via Post: at Shire of Toodyay, PO Box 96, Toodyay WA 6566 In Person: At Shire Office, 15 Fiennes Street, Toodyay WA 6566

If you have any queries regarding the above please contact the Shire's Governance Coordinator on (08) 9574 9305.

Aaron Bowman
Chief Executive Officer