



# Shire of Toodyay 2018/2019 ANNUAL REPORT

**This Plan is available on the Shire of Toodyay website**

<http://www.toodyay.wa.gov.au/Council/Shire-Documents>

**This Report is also available in alternative formats upon request**

In hardcopy format, standard or large print; audio format or electronically via email .

Adopted by Council on 28 Jan 2020

(Resolution No. 17/01/20)

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# Our Values



Our vision, purpose and values have been embraced to reflect how we see ourselves as a community and provide the foundations.

## Purpose

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

## Vision

We are a vibrant rural community that respects our environment, celebrates our past and embraces a sustainable future.

## Community Values

Our sense of community support and spirit;



Our natural environment and healthy



ecosystems;



Our rural lifestyle;



Our historic town; and



Our local economy built on agriculture and emerging tourism, arts and cultural



opportunities.

## Shire Values

The Shire is guided by the community's aspirations:



### *Integrity*

We behave honestly to the highest ethical standard.



### *Accountability*

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



### *Inclusiveness*

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



### *Commitment*

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

# Shire President - Cr Bill Manning



The Shire must prepare an annual report on the Shire's affairs for each financial year. This annual report was accepted by Council at its meeting on 28 January, 2020. The contents of this report will be discussed at a general meeting of electors to be held on 18 February, 2020.

The annual report must include a report by the President and a report by the CEO. The CEO has set out in his report the achievements of the Shire's administration during the year so I wish to report on the activities of Council and on some more general issues which have affected the Shire during that period.

I was not President during the year ending 30 June 2019, having been elected to that position in October 2019. However, I was on Council during that period so believe I am able to report to you on Council matters.

At the May 2019 ordinary council meeting, Council decided to offer the CEO a contract as interim CEO for a period of 12 months from 22 July 2019.

The only change on Council was the resignation of Craig Brook in March 2019 for personal reasons. Craig was elected as a member for the West ward in June 2018 and I would like to thank Craig on behalf of the Council for his contribution to Council while he was a member. The Electoral Commission advised that the vacancy resulting from Craig Brook's resignation could remain unfilled until the October 2019 ordinary elections. In an important electoral reform, Council was successful in obtaining the Minister's approval to the abolition of wards for the 2019 ordinary elections and subsequent elections. Councillors will be chosen by the whole electorate.

As I suspect is the case with most years, it was a busy year for Council with many matters coming before it for consideration, discussion and decision. I am not sure that the public is fully aware of the time and effort involved in being a diligent councillor. There is a huge amount of reading and research in order to prepare for meetings. The time actually spent in Council meetings is only the tip of the iceberg. I would sincerely like to thank all Councillors for their time and effort in carrying out their duties and the administration staff for their invaluable support.

One of the first actions for Council was the adoption of the 2018/2019 Budget in August with an overall 2.2% increase in the amount raised by rates.

Financially, there was a deficit of \$331,800 as against a budgeted surplus of \$2,324,692. In large part this was due to the delay in the receipt of grant monies for the Recreation Precinct which had been anticipated to have been received during the year.

The auditors considered that the financial report fairly represents the Shire's financial position at the end of the year but did point out that there is a significant adverse trend in the financial position of the Shire as the Operating Surplus Ratio and the Asset Sustainability Ratio have been below the Department's standard for the past three years.

The Operation Surplus Ratio measures the local government's ability to cover its operational costs and have revenues available for capital funding or other purposes.

The Asset Sustainability Ratio indicates whether a local government is replacing or renewing existing non-financial assets at the same rate that its overall asset stock is wearing out.

This issue will need to be taken into account when reviewing the Long Term Financial Plan in 2020 and when setting future budgets.

An important role of Council is to adopt policies and strategies to guide the Shire. During the year, policies and strategies adopted by Council included a Shire of Toodyay as a Developer Policy, a Sale of Shire Land Policy, a Public Consultation Policy, a Youth Strategy, a Tourism Strategy 2018/21, various Financial Policies and a Record Keeping Policy.



## Shire President - Cr Bill Manning

Another obligation of Council is to adopt a suite of strategic plans to help the Shire meet the wishes and expectations of the community. During the year, Council adopted a new Strategic Community Plan, a Corporate Business Plan, a Long Term Financial Plan and a Workforce Plan.

A number of major contracts were let during the year including the appointment of the Project Managers for the Recreation Precinct Project, the provision of a new IT system and the construction contract for the Recreation Precinct.

Two important initiatives were the decision to develop a Biodiversity Strategy to protect the Shire's natural environment and a local planning policy on the extraction of basic raw materials to ensure that these activities have a minimum impact on other land users and the public.

Finally, it would be remiss of me not to mention the Departmental Inquiry into the Shire. In December 2018, the Department of Local Government, Sport and Cultural Industries advised the Shire that due to a reasonable suspicion that Council had breached sections of the Local Government Act and the Regulations, investigators had been authorised to enquire into and report as to whether the Shire Council and administration are functioning in the best interests of the community. The inquiry will cover the period 1 January 2013 to the present. As at the date of this report, the Shire has not been advised of the outcome of the inquiry. I have no reason to believe that Councillors and Administration staff have not co-operated fully with the investigators.

Council looks forward to a productive and exciting year particularly with the anticipated opening of the Recreation Precinct in late 2020.

# Councillors

As at the adoption date of the annual report

## President



Cr Bill Manning

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## Deputy Shire President



Cr Rosemary Madacsi

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Cr Benjamin Bell

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Cr Therese Chitty

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Cr Paula Greenway

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Cr Susan Pearce

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Cr Beth Ruthven

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Cr Brian Rayner

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# Chief Executive Officer - Mr Stan Scott



The 2018/2019 Financial Year was my seventh year at the helm of the Shire of Toodyay. From time to time it is worth looking back to where we have been to appreciate the progress we have made.

When I arrived in Toodyay the most pressing issue seems to be a recreation solution for the town. The idea had challenged the minds of successive Councils over an extended period. Central within that discussion was a swimming pool.

Over the last 7 years Council has committed, through its strategic planning processes to solving the recreation dilemma. This has included:

- ⇒ Setting a clear strategic direction through Community Strategic Plans, firstly in 2013 and again in 2018;
- ⇒ Purchasing a large parcel of land adjacent to the Toodyay District High School;
- ⇒ Investment in master planning, economic modelling and site investigation
- ⇒ Building Council's cash reserves—saving up for the project
- ⇒ Grant applications and more grant applications — engaging with funding bodies and politicians

This time and effort and ongoing commitment finally reaped rewards in 2018/19 with the confirmation of grant funding from Building Better Regions Fund (BBRF—Commonwealth); Community Sport and Recreation Facilities (CSRFF—State) and Lotterywest funding. This meant that 2019/20 would be the big year when all that efforts of the last 7 years would come together.

That was just the beginning of good news on the grants front. We also had confirmation of funding for the new Coondle Fire Shed, Morangup Collocation Centre, and restorations works on the Newcastle Gaol Museum together with a significant black spot project.

Even though much of 2018/19 was about setting up for a huge capital program in 2019/20 we still had substantial achievements during 2018/19.

## ACHIEVEMENTS

Rosedale Village was opened in December 2018 by the Hon Darren West MLC on behalf of Minister MacTiernan. The village was part of a collaboration between the Avon Regional Organisation of Councils, namely the Shires of Goomalling, Victoria Plains and Toodyay (partnering with the Bendigo Bank and Butterly Cottages Association Inc) for the Avon Aged Housing Initiative Project.

Shire staff again completed a substantial construction program on local roads including substantial projects on Julimar Road and Bejoording Road. The Works and Services Department has been reviewing its approach to much of its work and this has seen improvements such as better design, best practice maintenance of unsealed roads and better management of roadside vegetation. The Shire also negotiated a \$200,000 State Government investment in the heavy haulage bypass road.

Toodyay continues to attract compliments from local and visitors alike and much of the credit must go to the great works of our Parks and Garden's team. The green spaces and places in Toodyay are the envy of many small communities.

## Chief Executive Officer - Mr Stan Scott

The Community Development Team continues to deliver great value for the community including an events program that is the envy of the region, implementation of a new Tourism Plan, great works with stakeholders such as seniors, young people and the business community, continuing to provide one of the best country libraries in WA and continued investment in museum and heritage assets and services. Of course Community Development is also responsible for Sport and Recreation services and the crowning achievement for 18/19 was in securing funding for the new Sport and Recreation Precinct.

When we talk about achievements we often forget about those who work behind the scenes to make it all possible. I have an outstanding Administration team who ensure the money is collected, the bills are paid, and the auditors are happy. We have again achieved full compliance and an unqualified audit report for 2018/19. In addition we have worked through a process of upgrading our IT architecture, secured \$300,000 for a new CCTV project (started in 2018/19 and completed in 2019/20) and started the process to replace our enterprise software system. This should allow us to provide a much improved access to shire services including when the office is closed.

Our Emergency Management team has continued to deliver outstanding results. Coondle Nunile Bush Fire Brigade has taken possession of a substantial new fire appliance. Fortunately we have funding for a new fire station which is large enough to fit it in. Our Bush Fire Risk Management Plan has been completed and adopted and implementation will commence in earnest in 2019/20. Our rangers continue to deliver great service.

### MANAGEMENT CHANGES

Last year saw Chileya Luangala welcome her third child. During her absence on maternity leave Narelle Rodger acted as Manager of Corporate Services. During the year Tina Phillips resigned as Manager of People and Projects. Tina was a huge asset to the organisation and I thank her for the 3 years she devoted to the Shire of Toodyay. Her departure saw Narelle take on even more responsibility. Narelle rose to the challenge and has demonstrated again and again her value to the Shire.

This year also saw Kobus Nieuwoudt join the team as Manager of Planning and Development and he has already demonstrated his value in the role. I would like to acknowledge the contribution of Graeme Bissett who started at the Shire of Toodyay long before I arrived and delivered great loyalty and commitment in a very challenging role.

### STRATEGIC COMMUNITY PLAN

In 2018/19 we completed a new Community Strategic Plan which confirmed the commitment to a Sport and Recreation solution. We deliberately aligned the review of the CSP with the required periodic review of the Shire's Local Planning Strategy. This document guides land use planning and will form the basis for a new Local Planning Scheme in 2019/20.

### RATE

2018/19 saw revaluation of all GRV properties in the Shire of Toodyay. This revaluation happens once every 5 years and can result in substantial increases and decreases in rates for individual properties. While the same thing can happen with the annual revaluation of UV properties that the 5 year period between GRV valuations can result in more volatility.

Council in line with its adopted Community Strategic Plan and Long Term Financial Plan adopted a 2.5% overall increase in rates.

## Chief Executive Officer - Mr Stan Scott

### WORKS

We again saw the Shire complete a substantial road construction and maintenance program. In works we continue to review our delivery methods to find better ways to deliver services. This year we implemented high level maintenance on a number of Shire Roads to see if less frequent but more intense work can deliver a better quality of service on unsealed roads. Results of this approach have been very positive. The Shire has also been making greater investment in road design to reduce the likelihood of failure. We have also introduced improved methodology for roadside maintenance, including on site mulching of regrowth. This has also produced very good outcomes in site distances, weed control and fire mitigation.

The works report sets out in detail the extensive program that was completed.

### TOURISM AND LIFESTYLE

Many people are attracted to Toodyay either to visit or to live the lifestyle. This includes the many local businesses who have adapted to a seven day a week economy, and the community led events and celebrations which are a highlight of life in Toodyay. These activities receive substantial financial support from the Shire, and terrific logistical support from my community development team.

Community, tourism, heritage and museums are all interrelated and complementary activities which support locals and the visitor experience. Toodyay also has a great country library and partners with the community to run school holiday programs. Achievements this year include upgrade of the car park and drainage around the Wicklow Shearing Shed and police stables to improve the aesthetics and accessibility of this iconic precinct.

### PLANNING

This year saw the completion of the new Local Planning Strategy, in line with our obligations to review this document every eight years. We used the engagement around this project to feed in to the development of our new Strategic Community Plan. We also completed a full suite of Asset Management Plans and a Long Term Financial Plan. This will lead in the new financial year to the development of the new Local Planning Scheme. This will leave us with a set of comprehensive best practice documents to continue to guide the future of the Shire.

### REGULATORY

Between the development activities we continue to provide compliance activities to ensure that people continue to enjoy a safe and healthy environment and the amenity that we expect from Toodyay. This includes Planning and Development Support, Ranger Services, Environmental Health Services and Building Services.

### EMERGENCY MANAGEMENT

During my time in Toodyay the Shire has made a considerable commitment to emergency management including supporting our volunteers as first responders. We have also obtained funding for a new Coondle Fire Shed and extension to the Morangup Co-location centre to accommodate the SES. We continue to develop and implement management plans for Shire reserves which include both environmental and fire prevention activities



## Chief Executive Officer - Mr Stan Scott

### STAFF MOVEMENTS

I consider local government a vocation and that people who work for the Shire of Toodyay are doing good and important work. I would like to thank those staff members who have moved on and wish them all the very best and to those who have joined us, I extend a warm welcome.

This year several long-term staff members left the organisation and I want to thank them in particular for their contributions: Kerry Wandless (12 years), Lindsay Slater (10 years); Graeme Bissett (8 Years); Deb Papps (6 years) and Sabina Acharya (4 years).

I would also like to welcome John Hansen, Richard Ness, Kobus Nieuwoudt, and Mick Rogers all of whom joined the Shire of Toodyay in 2018/19.

### THANK YOU

I wish to thank all my Staff and Councillors for the things we have achieved together this year. I also thank the community for their continued support.

# Executive Staff

## Chief Executive Officer



**Mr Stan Scott**

- ⇒ Executive
- ⇒ Governance
- ⇒ Strategic Planning
- ⇒ Marketing & Communication
- ⇒ Human Resources/OSH
- ⇒ Economic Development

## Manager Community Development



**Ms Audrey Bell**

- ⇒ Community Engagement
- ⇒ Tourism and Events
- ⇒ Arts and Culture
- ⇒ Recreation
- ⇒ Heritage and History
- ⇒ Libraries

## Manager Corporate Services



**Ms Chileya Luangala**

- ⇒ General Administration
- ⇒ Finance/Payroll/Audit
- ⇒ Rates
- ⇒ Records Management
- ⇒ Information Technology

## Manager Works and Technical Services



**Mr Scott Patterson**

- ⇒ Parks and Gardens
- ⇒ Waste Management
- ⇒ Ranger Services
- ⇒ Construction and Maintenance
- ⇒ Reserves Management
- ⇒ Emergency Services

## Manager Development Services



**Mr Kobus Nieuwoudt**

- ⇒ Planning/Development
- ⇒ Public Health
- ⇒ Built Heritage Preservation
- ⇒ Facilities Maintenance
- ⇒ Environmental Sustainability
- ⇒ Building

# Community Development

Throughout 2018 - 2019, the Shire continued to work in partnership with the local community. Celebrating and strengthening local relationships is a key role undertaken by providing a wide range of events, grants, services and activities.

Thank you to all those involved, including staff, volunteers and community members who make good things happen throughout the year in making Toodyay a Place of Plenty for all.



## COMMUNITY GROUPS

These groups continue to achieve many great things for the community. Engaging with the groups gathers much needed information used towards working together on various projects through the year. This year working in with the Safer Toodyay Committee, Council adopted to support the "Choose Respect" campaign which is led by Safer Toodyay. Council resolved to purchase a new 12 seater community bus after recommendations from the Community and Public Transport Committee (Committee of Council) and the community survey results.



## OUR YOUTH

Connection to Youth is via supporting the Chaplaincy service at the school, including the Wilderness Trek. We work in partnership with the CRC for activities during not only Youth Week but also during the year via the Youth Reference Group. During school holidays we undertake activities for kids of all ages in Toodyay as well as this year at Morangup community centre.



## ART AND CULTURE

Was embraced by Toodyay with the completion of Toodyay's first mural. A great achievement for all involved. Our special thanks to the Tidy Town Committee who were the leaders in this first Public Art Project. Our thanks also to the panel and chosen artists who completed the mural journey. On a bigger picture Council responded to the Draft WA Cultural Infrastructure Strategy. This is currently a work in progress via the State Government.



## OUR SENIORS

Continuing work and support Toodyay in becoming an Age Friendly Town with the team working alongside Alzheimer's WA, the working group, local businesses and other supporting groups to make Toodyay a Dementia Friendly Town. Although the initial part of the project is now complete, the Shire continues to support the monthly "Memory Café" which continues to be held on the second Tuesday of each month at Cola Café. A warm and welcoming venue and group that gather there. A job well done by all involved.



## LOCAL BUSSINESS

are supported in various ways by the Shire in collaboration with the Chamber of Commerce. This year, we supported the Chamber in funding the autumn promotional video, the Food & Picnic Trail project and, as always, the lights and tree for the Annual Christmas Street Party.

## Community



**EARLY YEARS NETWORK** This group is in its third year of running in Toodyay, comprising of representatives from many sectors and community. This group supports family and children aged 0-8 years. Members volunteer their time and efforts to network, discuss upcoming events and activities, establish contacts and resources lists and promote early year's initiatives. The group includes parents, early childhood educators, child health nurse, teachers, local government staff, local community and organisations who have an interest in improving the life of children in their early years. They work collaboratively to improve services, activities and experiences of children and their families. The Toodyay EYN are working on a major project this year, Paint The Town REaD.



### **SPORT PAVILION UPGRADES**

Improvements to existing facilities at the Sports Pavilion and Town Oval will include the following; Electrical lighting upgrade and maintenance, internal wall in change rooms replaced, accessible umpires room built, carpet installed in change rooms and first aid room, Painting throughout.



**RECONCILIATION** A working group of Councillors, Shire staff and local Aboriginal people to discuss steps moving forward and to develop a Reconciliation Action Plan in the future. Lunch meeting held during reconciliation week.



### **BANNERS IN THE TERRACE**

Further progress on this project has included consultation with all Toodyay event organisers to gauge interest in participating with this marketing activation project, promoting community events for Toodyay.



## Community



**VOLUNTEERS** - Through our services in the Library and Museum we welcome and appreciate our team of wonderful volunteers. They add to and enhance our services and bring with them a wealth of knowledge and skills. Their work allows the Shire to extend and enrich its services beyond those provided by staff. Currently we are looking to see how we can expand the invitation to engage more volunteers in our services.



**TIDY TOWNS GROUP** Since winning the National Tidy Towns award in 2015, this group has been meeting regularly with a new focus on a proposed mural for a Shire owned building wall.

The Tidy Towns Committee has been working with the Shire for some time discussing this project. The vision for the Tidy Towns group is for another step forward in making the Shire a vibrant and inclusive place. The mural was completed in August 2019.



**TOODYAY DISTRICT HIGH SCHOOL**

General collaboration with the local school this year have included; Joint NAIDOC initiatives, attendance at school ANZAC Services, discussions with teachers, principal and the School P & C on the Sport and Recreation precinct plans.



**KIDSPORT** enables WA children to participate in community sport and recreation. Eligible youth aged 5–18 years can apply for financial assistance to contribute towards club fees. The fees are managed directly by Department of Sport and Recreation. The Shire of Toodyay continues to support this program by promoting it to all sporting clubs in Toodyay.

# Events

Toodyay is unique in the Avon region as it has made the transition from an agricultural only based economy to one which also relies on lifestyle and tourism. Tourism is not just a bonus, it is core business. Opening on weekends is not just an option, it is essential. This is important to the economy, revisitation and population growth in the Shire of Toodyay.

## Events approved July 2018 to June 2019

### July

- Community Program
- Northam to Toodyay Paddle

### August

- International Food Festival
- Avon Descent
- Quit Targa West Rally

### September

- Earth Sculptures
- Toodyay Picnic Race Day
- Vino Art Exhibition
- Community Program

### October

- Toodyay Agricultural Show
- Recycled Regatta
- Arts Trail

### November

- Bush Poetry Festival
- Remembrance Day
- Car & Motorcycle Show

### December

- Christmas Street Party
- Carols in the Park

### January

- Community Program
- Australia Day

### April

- Lions Jumbo Auction
- Community Program
- Farmers Market
- Anzac Day

### May

- Moondyne Festival

### June

- Toodyay Fibre Festival

**Farmers Markets are held the 3rd Sunday of each month.**



### STREET STALLS

There is a significant number of applications for Street Stall Permits issued over the year, many of the Stall holders issued are associated with events, both local community groups and private applicants.



**ROAD CLOSURES** are essential for the safe delivery of some events, this year's road closures were as follows;

- |                        |   |                  |
|------------------------|---|------------------|
| Avon Descent           | → | Julimar Road     |
| Targa West Rally       | → | Various Roads    |
| Christmas Street Party | → | Stirling Terrace |
| Moondyne Festival      | → | Stirling Terrace |
| Toodyay Fibre Festival | → | Stirling Terrace |

# Tourism

In October 2018 the Toodyay Tourism Strategy was adopted and a Tourism Officer was officially appointed in May 2019.

The team continue to undertake the activities of the Strategy and in the short time from adoption of the strategy,

stronger relationships have been built with Tourism WA, Tourism Council, Destination Perth and our with our neighbours.

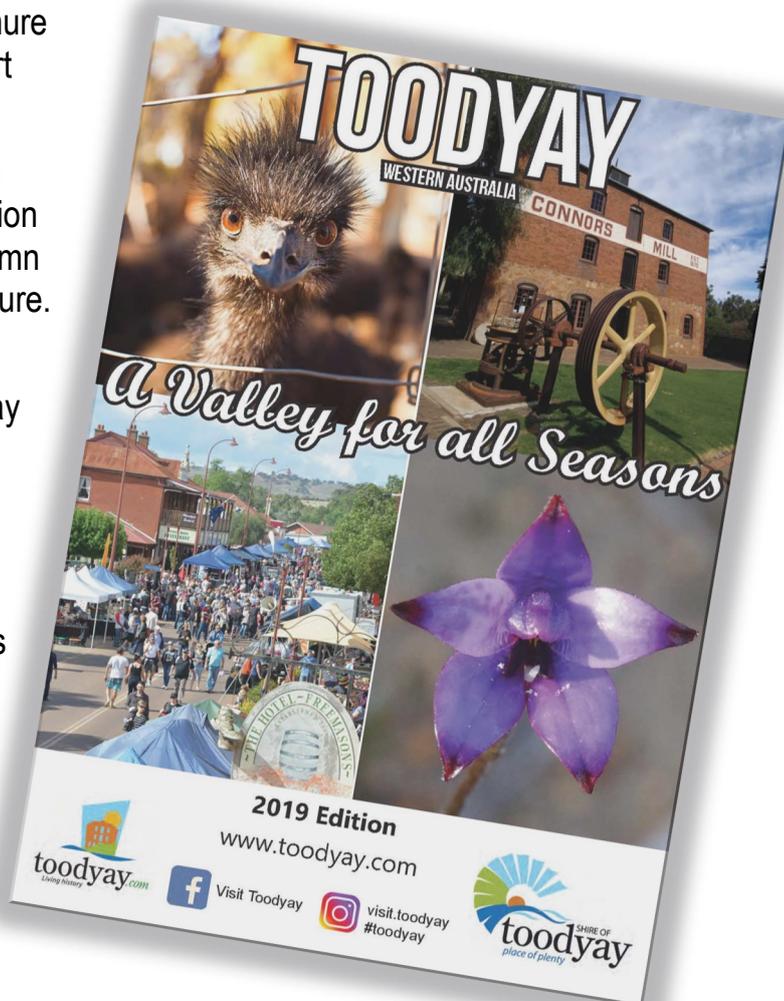
Through the Pioneer Pathway Committee, the drive, signage and interpretation at the various towns will be renewed.

## Marketing activities for the year have included:

- ◆ An updated Valley for all Seasons brochure which is now stocked at the Perth Airport and East Perth rail terminal.
- ◆ Collaborative marketing campaigns with Destination Perth including the Destination Perth Holiday Planner, #SeePerth, Autumn in Perth and overseas tradeshow exposure.
- ◆ Attendance at the Perth Caravan and Camping show together with the Toodyay Holiday Park and Chalets.
- ◆ Moondyne Joe competition.
- ◆ Destination WA segment on Channel 9.
- ◆ Placement of ads in various publications throughout the year.

## Other industry activities have included:

- ◆ Tourism WA Sundowner.
- ◆ Tourism WA branding workshop.
- ◆ Tourism Research Cluster Symposium.
- ◆ 2018 Trails Forum.
- ◆ Participation in the Pioneer Pathway upgrade.



# The Visitor Centre

The Toodyay Visitor Centre 'partners' with a number of local businesses and the number of those 'Partners' is increasing each year. The Visitor Centre team visits all partners on Familiarisation Tours to enable the best possible promotion of each business through the centre.

The Visitor Centre Feature Wall displays our partners with engaging displays along with the promotion of the many events in Toodyay throughout the year.

There is always new stock on sale in the Visitors Centre and the diverse range continues to be very popular with our visitors.



## WILDFLOWER SEASON

The bumper wildflower season attracted better than average crowds. Our "Wildflower Wall" displaying pictures of wildflowers sighted and where they could be found proved very successful and will make an appearance for future wildflower seasons along with a dedicated Wildflower page on: [toodyay.com](http://toodyay.com).

# Toodyay Community Program



## FOR THE COMMUNITY

Following the success of the previous years' the 2018/2019 Toodyay Community Program continued to be a triumph. With the support of the Toodyay Community Resource Centre and the Shire of Toodyay another year of activities was undertaken. The table shows the average statistical breakdown taken over the course of the year for each program.

4	Sessions over one week during the school holidays
118	Attendances
97	Different individuals
13	Average age
0.25	Percentage of participants who were indigenous
0.5	Percentage of participants who had a disability
16	Percentage of participants that did not belong to any local sporting club or recreation group
33	Percentage of male participants
67	Percentage of female participants

# Library

The Library team continue to review and grow the collection for Community. This year the Library has now linked in Kanopy. For those who enjoy movies and documentaries from around the world and various genre, the staff at the Library can assist you in getting logged in. With on-going children activities, the various groups that utilise the Library to meet and the on-going support that the staff provide to those who visit, it has put the Toodyay Library on good standing with the State Library and the Public Library WA group who meet through the year.



**BOOK READING** Our first event was with Josh Richards: Mars One Candidate, comedian, physicist, author - to name a few. Josh discussed his book "Becoming Martian" and we all enjoyed hearing about colonising Mars and learning about space in general.

Our second event was Louise Coghill, a professional photographer who chatted to us about her travel exploits and presented some beautiful photographs from her first book "Terra".



**OUR READING ROOM** is utilised weekly for events such Book Club, Creative Writing, Discussion Groups and also some 'Read Write Now' sessions. An energetic group with active minds and discussion topics.



**BETTER BEGINNINGS** packs are provided to the school each year for the kindergarten children and we also supply packs to the Child Health Nurse for newborns to encourage reading from the very beginning. Rhyme Time and Story Time continues to be a popular weekly event and is run by one of our awesome volunteers.



**KANOPY** is the latest addition to our e-Resources we have been actively assisting our members with accessing all of the fantastic e-Resources that are on offer including e-books, audio books and now movies and documentaries.

# Sport and Recreation

The year that will become important in the history of Toodyay with the final stages of planning for the new Sport & Recreation Precinct which includes the long awaited pool, finally becoming real. This would not have been possible without the hard work completed by staff for the application of grant applications via Federal, State and Lotterywest funds.



The Shire of Toodyay has received federal funding through the Building Better Regions Fund (BBRF) State Government DLGSC (CSRFF) and Lotterywest funding to assist with the development of a new sport and recreation facility.

The project will consist of;



- An aquatic facility consisting of;
- ◆ An eight lane 25 metre pool;
  - ◆ learn to swim and leisure pool;
  - ◆ Playground and associated facilities



- A rectangular grass sports field suitable for soccer, hockey and rugby;  
Multi-use courts to accommodate basketball, netball and tennis. 4 tennis, 4 netball/basketball



- A club room/ social space and a set of change rooms for all sports;  
Lighting of the courts and the rectangular field;  
Passive recreation and facilities

Future Stage, sometime in the future will include;



- AFL oval, cricket and a multi – use function centre

# Museums and Heritage

Another wonderful year with exhibitions and engaging with a wide audience via various connections including – increasing articles on Toodyaypedia, building on our QR codes and the wonderful presentation to community and booklet on West Toodyay. A very interesting part of Toodyay’s history. During the year meetings were attended with the National Trust and the Heritage Council in the development of the re-roofing project for the Museum. Sincere thanks to Margie and the Museum Advisory Committee and Museum Volunteers.



**EXHIBITIONS** A major temporary exhibition was launched this year in conjunction with the Benedictine Community of New Norcia and the Toodyay Naturalists’ Club. Titled “Taking up the Trail” it celebrated botanical journeys through Toodyay to New Norcia and on to Lesueur National Park near Jurien Bay. We were thrilled to be able to display a number of rare and valuable artefacts from the New Norcia heritage collections. Minor displays have continued to be rolled out over the two museum sites including one about the Toodyay Race Club.



**POLICE STABLES SITE UPGRADE** The Police Stables car park and surrounds were upgraded during the past year with a much safer pathway installed between the Stables and the Shearing Shed which is situated on a higher level.



**USE OF MUSEUM BUILDINGS** On our two museum sites there are a number of heritage listed buildings which continue to be available for use by community groups for special events.

## Museums and Heritage



**SCHOOL BUS CRASH MEMORIAL** A garden and stone memorial were unveiled at the corner of Charcoal Lane and Piesse Street the site of a train and school bus crash in 1931 when five children lost their lives.



**COLLECTIONS** A grant from the initiative “Digital Access to Collections” offered through the GLAM Peak group (representing galleries, libraries, archives & museums) has enabled the purchase of high quality photographic equipment. This will enable us to produce high resolution images for sharing online.



**EDUCATIONAL RESOURCES** Online Teacher Resources directly linking to our museums and heritage collections have been produced. These are in the form of downloadable lessons and can be accessed from the Shire of Toodyay and Toodyay Visitors Centre websites. The lessons are divided into four themes – Being ‘Then’, Land of bread and honey, Cops and Robbers and Museum Excursion

## Museums and Heritage



**TOODYAYPEDIA** Stage 3 was officially launched with the creation of a new 12 page booklet about West Toodyay. A google enquiry on West Toodyay will now provide a wealth of information on the online encyclopaedia known as Wikipedia: [https://en.wikipedia.org/wiki/West\\_Toodyay](https://en.wikipedia.org/wiki/West_Toodyay) All our more than 60 Toodyaypedia articles continue to be updated. Statistics held by Wikimedia Australia indicate that at least a million people per year are now viewing content relating to Toodyay.



### TOODYAY CONVICT DEPOT WALK TRAIL

Signs and markers for the new trail between Stirling Terrace and the Newcastle Gaol have now been completed and are awaiting installation following the re-opening of the Duke Street footbridge over the railway line.



### ROOF RE-SHINGLING

A major funding grant by Lotterywest has enabled the replacement of the shingles on the gaol roof to proceed. This project which will be undertaken during the next financial year.



# Planning and Development



## STATUTORY PLANNING

The Shire of Toodyay is responsible for planning by ensuring appropriate planning controls exist for land use and development within the Shire. This is done under the “Local Planning Scheme” and “Local Planning Strategy”. Local governments are required to prepare a Local Planning Scheme (the Scheme) in accordance with the *Planning & Development Act 2005*.

The Scheme sets out the way land in the Shire is to be used and developed, areas classified for land use and includes provisions to coordinate infrastructure and development within the district. The Shire’s current Scheme is *Shire of Toodyay Local Planning Scheme No.4* and was gazetted by the Western Australian Planning Commission (WAPC) on 13 February 2008 to replace and update the former *Shire of Toodyay Town Planning Scheme No.1*.

While the Scheme (and associated local planning policies) has operated satisfactorily over the

2018/19 financial year, Council’s Local Planning Scheme No. 4 has now been in operation for eleven years and must be reviewed. The Scheme has so far been subject to eleven amendments and has largely fulfilled its stated objectives. A review of the Shire’s Local Planning Strategy (adopted in circa 2007) was undertaken, completed and endorsed by the WAPC on 22 June 2018.

Given that the Scheme is over a decade old, Council’s 2018 Local Planning Strategy provides direction for the preparation of a new local planning scheme to ensure that scheme provisions are contemporary and reflect changes to policy and social and economic circumstances.

The Shire has continued to develop the Local Planning Scheme No. 5 (LPS5). The WAPC has examined LPS5 and on 21 May 2019 advised that it was suitable to be advertised subject to minor modifications. It is expected formal advertising of LPS5 will be undertaken in the 2019/20 financial year.



## DEVELOPMENT APPLICATIONS

The Shire’s Planning Services department determined a total of 91 development applications during the 2018/2019 financial year. The total value of planning works approved was \$5,849,089.



## SUBDIVISIONS

During the 2018/2019 financial year, the Planning Services department responded to one subdivision referral from the WAPC and cleared conditions for 3 different subdivisions.





**STRATEGIC PLANNING** A review of the Shire's Local Planning Strategy has now been completed and endorsed by the WAPC on 22 June 2018. The Shire's Local Planning Strategy forms the interface between regional and local planning, and sets out the Shire's long term planning direction and objectives for future planning and development.

- ◆ Provide a strategic plan that will plan for the future of the Shire in a responsible sustainable manner and reflects the aspirations of the Shire and its community, accommodates future needs and creates opportunities to enhance local attributes.
- ◆ Provide a strategic plan that is consistent with state and regional planning policies, strategies, structure plans and strategic development initiatives.
- ◆ Provide a strategic plan that is clear, comprehensive, accessible, informative, logical and transparent that provides strategic planning direction for the next 10 to 15 years.
- ◆ Provide a strategic plan that is a 'leadership' document that provides the basis for the preparation of the Shire's proposed LPS5.

The guiding principles for the Shire's Local Planning Strategy are to:

The Shire is implementing various strategic planning documents that were previously adopted by Council including: Toodyay Environmental Management Strategy, Toodyay Heritage Master Plan 2015, and Toodyay Heritage Strategy 2014



**ENVIRONMENTAL HEALTH** The Shire's Environmental Health Officer (EHO) issues licences annually and conducts inspections of lodging houses, food businesses, offensive trades, caravan parks, stables, public buildings and events.

Council's EHOs activities also include responding to health complaints, mosquito monitoring and water sampling of both pools and non-potable water supplies. Mosquito monitoring will continue during high mosquito activity, and the community will be alerted when results dictate. A water sampling regime will also be ongoing in relation to non-potable water supplies.

For the 2018/2019 financial year there were 42 food businesses (this is an increase of 15 over the previous financial year) registered in the Shire of Toodyay which are regularly inspected by the Shire's EHO.

The Shire's EHO issued 18 approvals to install and 12 permits to use an apparatus for effluent disposal under the *Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974* in the 2018/2019 financial year. 10 of these were traditional septic systems and 2 were anaerobic treatment units.



# Building

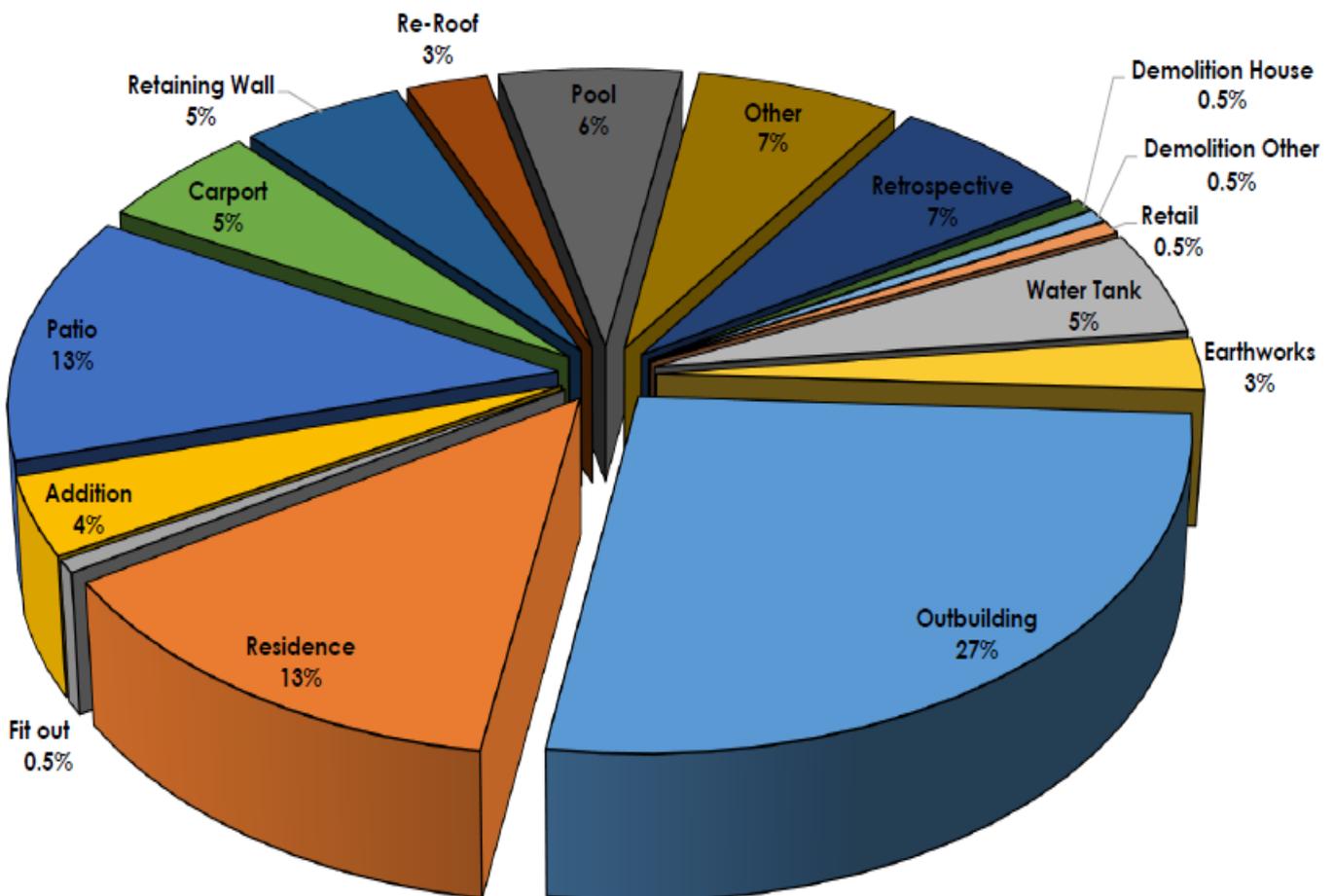


**BUILDING** The Building section of the Development Services department is responsible for all matters relating to building control and construction, as well as the inspection of private swimming pools within the Shire. The objective is to ensure that all ratepayers work and live in a safe and healthy environment by ensuring all buildings are constructed in accordance with relevant statutory requirements.



**BUILDING PERMITS** During the 2018/2019 financial year, 150 Building Permits were issued within the Shire. There were a number of categories under which these permits were issued, including: outbuildings (40), Patios(19), water tanks (8) and single dwellings (20). The total value of works approved was \$9,472,611.00 which is \$6,605,549 less than the 2017/2018 financial year total value of \$16,078,160.

## Building Permits Issued 2018/2019



# Works and Technical Services

Construction jobs performed by Outside Crew during 2018/2019:

LOCATION	SLK	DESCRIPTION	GRANT FUNDING	COUNCIL FUNDING	TOTAL COST
Julimar Road (Regional Roads Group)	15.96 - 17.64	Drainage/Widen/Seal	\$132,265	\$66,132	\$198,397
Julimar Road (Regional Roads Group)	0.00 - 1.78	Drainage/Widen/Seal	\$132,265	\$66,346	\$199,038
Julimar Road (Regional Roads Group)	8.00 - 10.60	Black Spot	\$186,318		\$186,318
Bejoording Road (Regional Roads Group)	12.53 - 13.25	Rehabilitation and Seal	\$79,396	\$39,698	\$119,094
Fowler Road (Roads to Recovery)	0.00 - 0.31	Construct and Seal	\$38,386		\$38,386
Alan Twine Road (Roads to Recovery)	0.00 - 0.28	Construct and Seal	\$42,965		\$42,965
Donegan View	0.00 - 0.75	Construct and Seal	\$74,108		
McIntosh Road	0.00 - 0.60	Construct and Seal		\$36,758	
Ferguson Road	0.00 - 1.35	Construct and Seal		\$45,845	
Church Gully Road	1.00 - 3.70	Reseal Defect and Drainage		\$96,569	
Howard Road	0.00 - 2.98	Reseal		\$70,944	
Bejoording Road/Sheen Road	Intersection	Intersection Upgrade		\$45,006	
Nunile Road	1.56 - 4.46	Construct and Seal		\$220,788	
Visitors Centre Carpark and Gardens	N/A			\$25,000	
Old Gaol Carpark	N/A			\$30,000	
Toodyay Racecourse	N/A	Seal Undercover Area		\$20,000	
Marri Road	0.00 - 0.50	Construct and Seal		\$60,000	
Newcastle Park	N/A	Construction		\$15,000	



## Works and Technical Services



**MAINTENANCE** staff are responsible for many duties as well as random duties like weather event clean up; road patching; culvert cleaning; verge spraying; verge tree lopping; road signs; cemetery graves, guide posts, footpaths; fire mitigation works.



**PARKS AND GARDENS** staff continue to perform maintenance duties including mowing, raking, street sweeping, weed spraying and the general upkeep of lawns, gardens and street verges within the Toodyay District. These locations include:

- ◆ The Shire office and depot;
- ◆ Anzac Park;
- ◆ Youth Park;
- ◆ Toodyay Showgrounds;
- ◆ Old Gaol and Police Stables;
- ◆ Federation Square;
- ◆ Duidgee Park and Stirling Park;
- ◆ Newcastle Park;
- ◆ Railway Station;
- ◆ Community Centre
- ◆ Medical Centre.



# Reserve Management

Community Emergency Services and Reserve Management have been working closely with DFES to facilitate bushfire mitigation works in the river around the town site. These works are on DFES managed Unallocated Crown Land and aim to reduce fuel levels and the impact of bush fire on surrounding assets.

The Shire's Bush Fire Risk Management coordinator is in the final stages of finalising the Shire's Bush Fire Risk Management plan, which will unlock Mitigation Activity Funding in the 2019/2020 financial year and beyond.

Reserve Management has enjoyed another successful year with significant fire mitigation results and amenity

additions to Shire managed reserve land. Although no hazard reduction burning was carried last year the 2019/2020 burning program is in place. Regeneration of vegetation post previous burns has been closely monitored and recorded delivering exciting results. Other forms of fuel reduction occurred across large areas of strategically important land especially adjoining subdivisions. This work includes chemical, mechanical and grazing methods and has seen the creation and expansion of buffer zones. Continual improvement of fire breaks and access through installation of erosion control measures, vegetation control and exclusion of unauthorised vehicle entry is yielding good results.



The Toodyay Friends of the River, DFES, Shire Reserve Management and Fire Mitigation Services Pty Ltd. have worked closely together to achieve some outstanding results in the high risk river and riparian zone. The benefit of the work will really come into play during the fire season whereby previously inaccessible sections can now be available for slashing. It will also provide a better and safer walking track surface. Unfortunately, Reserve Management is kept busy attending to the results of inappropriate activities in reserves such as dumping and vandalism but fortunately these incidents seem to be trending downwards. Environmental issues, especially invasive weeds and of course bush fire require ongoing vigilance and response in order to control.



Reserve Management has actively engaged with community groups over the past year with activities such as tree planting and presentations. This has seen an increase of interest from the public about Toodyay Reserves in general. More people are taking advantage of newly installed picnic facilities, interpretive signage and track marking in many of our reserves. The Visitors Centre has been busy producing information brochures and answering enquiries about wildflowers, walk tracks and Flora Roads. The world class Bilya Walk Track continues to gain popularity and marked trails are being installed at Sandplain, Ray Paynter, Dawn Atwell and Wallaby Reserves. Pelham Lookout with its recently upgraded walk trails, new picnic tables and interpretive signage etc. is a great example of value adding to our reserves.



# Emergency Services Facilities

The 2018/2019 financial year saw some significant announcements and progress for volunteer emergency services facilities. Design for the new Coondle-Nunile Volunteer Bush Fire Brigade Station was completed and construction tender awarded. Additional Local Government Grant Scheme funding commitment from DFES was also approved. Combined with the final stage of the Watering WA Program to provide fire emergency water tanks, pump and backup power to the site sees a total investment in this project (across all funding streams) value over \$500,000. Completion of this project is expected late October 2019. Tender for the design and construction of the upgrades to the Morangup Bush Fire Brigade Station (to be known thereafter as the Morangup Co-location Facility) was awarded. Additional Local Government Grant Scheme funding and a commitment from DFES was also approved, bringing the total project value to over \$400,000. This project is expected to be completed prior to the end of the 2019/2020 financial year with benefits to both Morangup Bush Fire Brigade, and Toodyay State Emergency Service volunteers.



## EMERGENCY FIRE WATER SUPPLIES

In addition to the aforementioned emergency fire water facilities (totalling 94,000litrs) at the new Coondle-Nunile Fire Station site, an easement has been secured for additional fire emergency water facilities in the Gidge Springs subdivision in Morangup. This site is envisaged to be developed to operational status in the 2019/2020 financial year. The Shire's fire emergency water tank network has now surpassed 1.5 million litres combined capacity. In addition to the above the Shire and DFES have worked closely with Water Corporation for the installation of 31 new fire hydrants in and around the Toodyay town site.



## EMERGENCY SERVICES FLEET

The Coondle-Nunile Volunteer Bush Fire Brigade received their long awaited replacement for their heavy tanker. The new vehicle is a 3.4 Urban appliance with both increased structural and bush firefighting capability compared to the appliance it replaced. The appliance provided under the Local Government Grant Scheme represents the flagship appliance available to bush fire service brigades at a value of \$596,000.

The Shire also funded upgrades to the Fire Support Vehicle used for incident control function (with thanks to Rowan Hunter for provision of volunteered in-kind labour). Volunteer at-incident welfare has also improved via provision of a portable toilet facility.



## EMERGENCY SERVICES VOLUNTEERS

Volunteer numbers have held steady with good brigade turnout to incidents throughout the year. Toodyay also hosted the Regional Rural Urban Interface exercise. This exercise was the largest of its type undertaken with in the region included over 30 appliances from Toodyay and beyond with crews practicing for the defence of the Toodyay Townsite.



## Emergency Services Facilities



**MANAGING RISK** The Shire's local level contribution to the State Risk Project was finalised submitted and endorsed with assistance from a \$4,000 AWARE grant from DFES. This document could support potential future grant funding applications.

An additional \$5,000 AWARE grant was secured for provision of WALGA emergency management training for Staff and Local Emergency Management Committee personnel. This project will be executed in the 2019/2020 financial year.



## PERMITS AND COMPLIANCE

The diligence to conditioning of requirements for fire permits during both the spring and autumn restricted burning season ensured no significant incidents occurred. Further, this year was the second of a new on-line fire permit system, which will stream line the process eliminating inaccuracy and reducing significantly the amount of staff time required to issue permits.

Throughout 2017/2018 the CESM and RMO continued to work closely with and support Shire Rangers on compliance issues especially relating to fire.



**COMMUNITY ENGAGEMENT AND EDUCATION** The Shire supported DFES's 5-Minute Fire Chat initiative by way of inclusion of a flyer in as part of the rates mail out, backed up by a fire safety focused Shire stall at the Farmers Market.

The Toodyay Central bush fire Brigade, in conjunction with the Bendio Bank, provided an electronic fire danger sign to the Shire, now situated on the entrance to town.

The CESM was also successful with a \$15,000 AWARE grant for bushfire brigade focused community education 'street meets'. This project will be executed in the 19/20 financial year.



# Rangers

The Shire Rangers are responsible for undertaking Council's statutory requirements including: dog, cat and stock control, animal welfare, parking control, illegal camping, litter control, fire prevention and public education and customer service. Rangers also focus heavily on firebreak compliance and conduct inspections to remain vigilant in the Fire Season. Rangers are responsible for enforcing a number of Acts and Regulations for Council.

MISC RANGER DUTIES	TOTAL	DOG CONTROL	TOTAL	STOCK CONTROL	TOTAL
Public Safety (Trees on road etc)	21	Customer Contact / Advice	35	Customer Contact / Advice	12
Rural Street Numbering	11	Dog Attacks/Suspected Dog Attack	32	Stock on Road / Trespass (incidents not total of animals)	60
Noise Complaints	4	Barking Issues	8	Stock Impounded	14
Illegal Camping	1	Dogs WAL	51	Verbal Advice / Caution	0
Abandoned Vehicles	13	Dogs Surrendered	5	Written Advice / Caution	0
Ranger Assistance	32	Dogs Impounded	33	Infringements Issued	15
Wildlife Contact/Issues	24	Verbal Advice / Caution	5	Infringements Withdrawn	6
<b>PARKING CONTROL</b>	<b>TOTAL</b>	Written Advice / Caution	4	Other Shire Contact / Assistance	2
Customer Contact / Advice	3	Infringements Issued	33	<b>ANIMAL WELFARE</b>	<b>TOTAL</b>
Verbal Advice / Caution	0	Infringements Withdrawn	2	Customer Contact / Advice	20
Written Advice / Caution	0	Other Shire Contact / Assistance	1	RSPCA Assistance / Involvement	3
Infringements Issued	29	<b>CAT CONTROL</b>	<b>TOTAL</b>	Rehoming Assistance	15
Infringements Withdrawn	11	Customer Contact / Advice	10	Other Shire Contact / Assistance	3
<b>LITTER CONTROL</b>	<b>TOTAL</b>	Cats Trapped	19	<b>FIRE BREAK CONTROL</b>	<b>TOTAL</b>
Customer Contact / Advice	2	Cats Surrendered	0	Customer Contact / Advice	12
Litter Clean ups	0	Cats Impounded	21	Variations Approved	6
Verbal Advice / Caution	0	Verbal Advice / Caution	0	Inspections	194
Written Advice / Caution	0	Written Advice / Caution	0	Extra Works Letters	63
Infringements Issued	0	Infringements Issued	5	Infringements Issued	48
Infringements Withdrawn	0	Infringements Withdrawn	0	Infringements Withdrawn	7
Other Shire Contact / Assistance	0	Other Shire Contact / Assistance	3	<b>FIRE CONTROL</b>	<b>TOTAL</b>
Illegal Dumping	1	<b>MEETINGS ATTENDED/OTHER</b>	<b>TOTAL</b>	Customer Contact / Advice	1
		3-6 Dog application checks	3	Verbal Advice / Caution	0
				Written Advice / Caution	0
				Infringements Issued	4
				Infringements Withdrawn	0

## ACTS AND REGULATIONS

The Rangers are also responsible for enforcing the following Acts and Regulations for Council:

- Dog Act 1976 and Regulations;
- Cat Act 2011 and Regulations
- Bush Fires Act 1954 and Regulations;
- Animal Welfare Act 2002 and Regulations;
- Local Government Act 1995 and Regulations;
- Local Government Act (Miscellaneous Provisions) 1960;
- Interpretation Act 1984;
- Young Offenders Act 1994 and Regulations
- Caravan Parks and Camping Grounds Act 1995 and Regulations;
- Control of Vehicles (off-road areas) Act 1979;
- Litter Act 1979 and Regulations;
- Emergency Management Act 2005; and
- Local Laws – Parking, Thoroughfares and Trading in Thoroughfares.



# Corporate Services

The Shire continues its commitment to the community with the commencement of the multi-purpose recreation precinct as well as the construction of the Coondle Nunile Fire Shed. Work commenced on the upgrade of the CCTV in the Shire and is scheduled to be handed over to the Shire in the 19/20 financial year.

Other significant projects included drainage works at Butterfly House, renewal works at the Memorial Hall, additions to change rooms at the Showgrounds Pavilion and the construction of a new Cemetery niche wall.

Extensive work was done in the 18/19 financial year to meet statutory reporting document requirements. These documents were the Strategic Community Plan and Asset Management Plans and the Long Term Financial Plan 18/19 to 27/28. The Long Term Financial Plan is currently being reviewed.



## FAIR VALUATION OF ASSETS

On the 26 June 2018 the government gazetted changes to fair value accounting. These changes to the *Local Government (Financial Management) Regulations 1996* requires a local government to revalue an asset within a period of 3 years but no more than 5 years after the day on which the asset was last valued. Due to these changes, no assets were required to be revalued in the 2018/19 financial year.



**RESERVE FUNDS** have increased by \$438,936 to a closing balance on 30 June 2019 of \$3,759,390. The most significant movement in the funds held in reserves was the transfer of \$331,633 to the Morangup Community Centre Reserve.

(See Note 4 Annual Financial Report)



**LOANS** No new loans were raised during 2018/2019.



**EMPLOYEE REMUNERATION** The *Local Government Act 1995* requires Council to disclose information regarding the number of employees entitled to an annual salary of \$100,000 or more and to identify this in increments of \$10,000. For the period under review, the Shire of Toodyay had six employees whose salary exceeded \$100,000 as follows:

- ⇒ two had a salary between \$100,000 and \$110,000
- ⇒ Two had a salary between \$110,000 and \$120,000
- ⇒ One had a salary between \$120,000 and \$130,000
- ⇒ One had a salary between \$180,000 and \$190,000

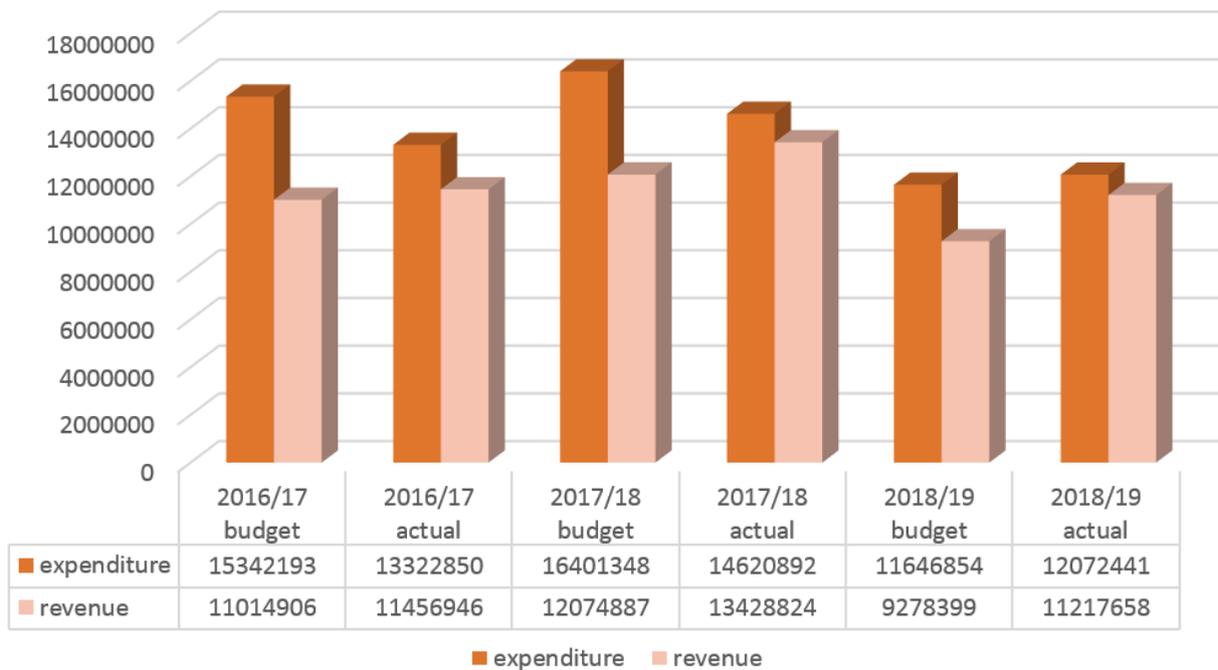
# Corporate Services



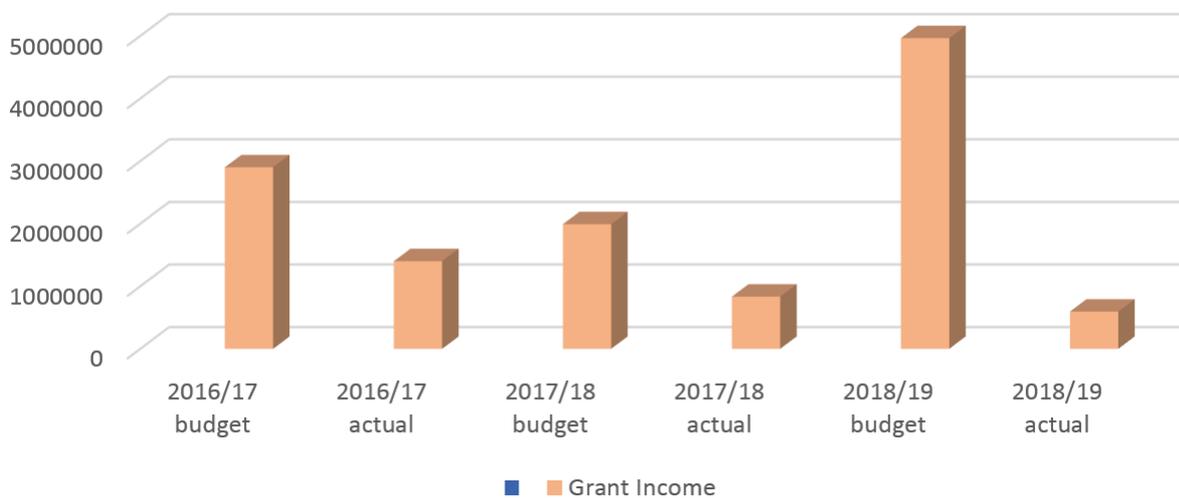
**REVENUE AND EXPENDITURE** Revenue for the 18/19 financial year is higher than budget predominantly due to an advance of the 19/20 Federal Financial Assistance Grant.

The most significant expenditure for the 18/19 financial year relates to the commencement of construction for the multi-purpose recreation facility.

## Operating Income & Expense



## Grant Income



# Record Keeping

After the 2018 Record Keeping Audit was performed by the Auditor General, areas of non-compliance have been addressed and an Action Plan was submitted to both the Auditor General and the Department of Local Government.

The Shire of Toodyay's Record Keeping Plan was submitted to State Records for review on 8 July 2019 and will be presented to the State Records Commission on 6 December 2019 for approval. This will replace the 2014 Record Keeping Plan which was valid for a period of five years.

The Shire of Toodyay is compliant with the *State Records Act 2000* and is governed by the Principles and Standards produced by the State Records Commission as per Section 61 of the Act. The General Disposal Authority for Local Government Records DA 2015-001 is used as standard procedure in relation to its records management practices.



## TRAINING

When new staff commence, they are provided with records keeping training and given record keeping procedures as part of their induction. This training is recorded on their personnel files and is designed to address employee record keeping roles and responsibilities. Each staff member signs to acknowledge they have received the documentation and understands their record keeping requirements. The Records Officer provides ongoing training to all staff on a regular and as needs basis. Elected Members are provided with an information sheet regarding record keeping requirements upon commencement of appointment.



The Shire of Toodyay is committed to the reliable and systematic management of government records in accordance with legislative requirements and best practice standards. In accordance with Section 19 (Part 3 Record Keeping Plans for Government Organisations) of the *State Records Act 2000* the Shire of Toodyay must have a Record Keeping Plan.



## REVIEW

The Record Keeping Plan is constantly being reviewed to ensure the Shire of Toodyay remains compliant, addresses requirements stemming from technological changes and makes improvements to record keeping practices where necessary. The Records Officer monitors outstanding records on a fortnightly basis and addresses any issues with relevant staff or management.



# Freedom Of Information

Under Part 5 of the Freedom of Information Act 1992 ("FOI Act"), the Shire of Toodyay is required to prepare and publish an annual Information Statement.

This document has been created to comply with that requirement, and is correct as at 1 November 2019.

This document can be provided in alternative formats upon request, and a copy of the Statement can be accessed via the Shire of Toodyay's website at:

<http://www.toodyay.wa.gov.au/Council/Shire-Documents/Freedom-of-Information>



Information Statements at intervals of not more than 12 months, each agency is required to ensure that an up-to-date Information Statement about the agency is published (section 96).

An agency's Information Statement should inform the public of the structure and functions of the agency, outline the types of documents held by the agency, and explain how the agency's documents can be accessed by the public (section 94).

A good Information Statement can be a very useful resource for both agencies and members of the public.

As part of their annual review of Information Statements, agencies should periodically review what information they routinely make available to the public outside the FOI process.

Agencies have the option of publishing their Information Statements as stand-alone documents or incorporated in their Annual Reports.

Where an Information Statement is produced as a stand-alone document, reference to its existence and details of how it can be inspected or purchased should be contained in the agency's Annual Report.

An agency must also provide a copy of its statement to the Information Commissioner as soon as practicable after the statement is published or a new edition produced (section 97). If the Information Statement is not changed between editions, the agency need only notify the Information Commissioner that the statement has been reviewed and is still current. Where minor amendments are made to an existing statement, copies of the amended pages may be forwarded in lieu of the entire document, if feasible.

# Conduct of Officials

In accordance with Section 5.53 (2)(hb) of the *Local Government Act 1995* the Annual Report for the Shire of Toodyay must contain the details of entries made under Section 5.121 during the financial year in the Complaints Register of certain complaints of minor breaches.

During the 2017/2018 financial year there were 12 complaints made to the Standards Panel.

## Section 5.121

- (1) The complaints officer for each local government is required to maintain a register of complaints which records all complaints that result in action under section 5.110(6)(b) or (c).
- (2) The register of complaints is to include, for each recorded complaint:
  - (a) the name of the council member about whom the complaint is made;
  - (b) the name of the person who makes the complaint;
  - (c) a description of the minor breach that the standards panel finds has occurred; and
  - (d) details of the action taken under section 5.110(6)(b) or (c).

This section is stated below:

- (6) The breach is to be dealt with by:
  - (a) dismissing the complaint; or
  - (b) ordering that:
    - (i) the person against whom the complaint was made be publicly censured as specified in the order; or
    - (ii) the person against whom the complaint was made apologise publicly as specified in the order; or
    - (iii) the person against whom the complaint was made undertake training as specified in the order;

Or

  - (c) ordering 2 or more of the sanctions described in paragraph (b).

## Conduct of Officials

Complainee	Complainant	Standards Panel Findings	Action Ordered
Cr Bell	Shire CEO	Cr Bell published a Facebook post and comments relating to the Shire's CEO and Acting CEO on 2 June 2018. Cr Bell made improper use of his office as Councillor with the intention of damaging the Shire's CEO and Acting CEO and in doing so' failed to meet the standards of conduct expected of a Councillor	<ul style="list-style-type: none"> <li>Cr Bell to publicly apologise to the CEO and Acting CEO.</li> </ul>
Cr Bell	Shire CEO	Cr Bell published a series of Facebook posts relating to the Shire's CEO between 26 and 27 June 2018. The Panel found that Cr Bell made improper use of his office as Councillor with the intention of damaging the CEO and in doing so' failed to meet the standards of conduct expected of a Councillor	<ul style="list-style-type: none"> <li>Cr Bell to publicly apologise to the CEO.</li> </ul>
Cr Bell	Shire CEO	Cr Bell published a Facebook post on 24 July 2018 relating to rate rises and Mr Stan Scott, the Shire's CEO. Cr Bell made improper use of his office as a council member and in doing so' failed to meet the standards of conduct expected of a Councillor	<ul style="list-style-type: none"> <li>Cr Bell be publicly censured.</li> <li>Cr Bell to publicly apologise to the CEO, council staff, fellow councillors and the Shire.</li> </ul>
Cr Bell	Shire CEO	Cr Bell published various Facebook posts on 26 August 2018 relating to the actions of Mr Stan Scott in relation to answering Cr Bell's questions and the Shire's budget. Cr Bell made improper use of his office as a council member and in doing so' failed to meet the standards of conduct expected of a Councillor	<ul style="list-style-type: none"> <li>Cr Bell be publicly censured.</li> <li>Cr Bell to publicly apologise to the CEO and Council.</li> <li>Cr Bell to under take training.</li> </ul>
Cr Bell	Shire CEO	Cr Bell published a Facebook post on 30 September 2018 relating to the allegation of Mr Stan Scott commencing legal actions on behalf of the Shire. Cr Bell made improper use of his office as a council member and in doing so, failed to meet the standards of conduct expected of a Councillor	<ul style="list-style-type: none"> <li>Cr Bell be publicly censured.</li> <li>Cr Bell to publicly apologise to the CEO.</li> </ul>

## Conduct of Officials

Complainee	Complainant	Standards Panel Findings	Action Ordered
Cr Bell	Shire CEO	Cr Bell published a Facebook post on 18 May 2018 relating to the inclusion of questions in an Ordinary Council Meeting and Mr Stan Scott and one of Cr Bell's fellow Councillors. Cr Bell made improper use of his office as a council member and in doing so' failed to meet the standards of conduct expected of a Councillor	<ul style="list-style-type: none"> <li>Cr Bell be publicly censured.</li> </ul>
Cr Bell	Cr Greenway	Referred the complaint to the Director General in accordance with Section 5.111 of the Act.	TBA
Cr Bell	Cr Greenway	Referred the complaint to the Director General in accordance with Section 5.111 of the Act.	TBA
Cr Bell	Cr Greenway	Referred the complaint to the Director General in accordance with Section 5.111 of the Act.	TBA
Cr Bell	Cr Greenway	Cr Bell wrote an article that was published in the December 2018 edition of the Toodyay Herald newspaper with negative allegations that: <ol style="list-style-type: none"> <li>implied that the Shire of Toodyay had not acted in accordance with proper process;</li> <li>alluded to something underhand taking place within Council; and</li> <li>were recklessly made using language that would arouse suspicion and uncertainty.</li> </ol> Cr Bell caused damage to the reputation of the local government and did not treat others with respect and fairness.	<ul style="list-style-type: none"> <li>Cr Bell to publicly apologise to fellow Councillors and the Shire of Toodyay.</li> </ul>
Cr Chitty	Mr Larry Graham (Toodyay Progress Association)	The Panel refused to deal with a complaint that Councillor Therese Chitty had confirmed there had been a breach of the Shire's Code of Conduct by the Shire President and the CEO. An apology was therefore, NOT made to the Toodyay Progress Association by those parties.	<ul style="list-style-type: none"> <li>The complaint was found to be without substance with no basis of truth - No action required.</li> </ul>
Cr Rayner	Mr Geoffrey Appleby	That Cr Rayner made offensive responses during an April Council Meeting and that Cr Rayner approved the statement in the column written by the Shire's CEO and allowed its publication in the Community Newsletter.	<ul style="list-style-type: none"> <li>The Panel found the complainee did not breach any regulations - No action required.</li> </ul>

# Disability Access and Inclusion Plan

Earlier this year the Shire began a review on the Disability and Access Inclusion Plan. The plan has been sent off to the Department on Disability Services to review and make comment. Once Council has adopted the plan a full copy will have available on the Shire website and in hard copy on request.

DAIP 2015-2018	Review
<b>Outcome 1: People with disability have the same opportunities as other people to access the services of, and any event organised by, the Shire of Toodyay</b>	
1.1. Strategy - Ensure all policies, procedures and practices written and implemented by the Shire of Toodyay support equitable access and inclusion by people with disability.	<b><u>Achievements</u></b>
1.1.1. Ensure that the proforma for written proposals to Council includes 'Access and Equity Implications'- does the proposal contain any implications for people with disability and their families, people from Culturally & Linguistically Diverse (CALD) backgrounds and indigenous people? Will the proposal support equitable access for people with disability?	Complete review of HR policies New Strategic Community Plan and Corporate Business Plans adopted
1.1.2. Review the Access and Inclusion policy statement to ensure that it reflects legislative requirements (including relevant disability access standards and codes), communicate to staff and ensure that there is a mechanism to ensure the policy is actively enforced	<b><u>Overall Assessment:</u></b> PARTLY ACHIEVED
1.1.3. Ensure that the Disability Access and Inclusion plan is linked to all relevant planning documents, including the Shire of Toodyay's Strategic Plan, to ensure that inclusive practices are carried out holistically across all Shire of Toodyay operations. Note: the Shire's strategic plan will be reviewed in late 2015.	
1.2. Strategy - Ensure all events held by the Shire of Toodyay support equitable access and are inclusive of people with disability	<b><u>Achievements</u></b>
1.2.1. Develop an accessible event checklists and ensure that they are utilised when developing (at funding stage) and carrying out events	Implemented inclusive holiday program New accessible toilet and changing place in CBD
1.2.2. Identify accessible locations for events and ensure that key recurrent events (for example, local government elections, Food Festival) is held at an accessible location in accordance with the checklist	

DAIP 2015-2018	Review
1.2.3. Promote accessible events checklist to staff organising events and ensure they have access to training	Venue for most events Improved Access to Shire administration improved <b>Overall Assessment:</b> PARTLY ACHIEVED
1.2.4. Update the Application for Public Events policy and ensure that access requirements are outlined and information to assist event organisers is included with the policy	
1.2.5. Make the accessible events checklist available on the Shire public website and intranet	
1.2.6. Carry out a 'gap access and inclusion audit' of all Shire services, identify where people with disability may have difficulty accessing services and address identified gaps through remedial action into works schedules and planning processes.	
1.2.7. Investigate current library technology to ensure accessibility and consult with library users to identify hardware and software needs	
1.3. Strategy - Ensure that all staff, agents and contractors are aware of the relevant requirements of the Disability Access and Inclusion Plan and relevant legislation and implement processes to ensure they are fulfilled	<b>Achievements</b> New website developed and implemented including meeting online accessibility guidelines. <b>Overall Assessment:</b> PARTLY ACHIEVED
1.3.1. Develop information clause and insert into contract and tender documents	
1.3.2. Ensure that the Disability Access and Inclusion Plan is readily available on the Shire of Toodyay website	
1.3.3. Develop brochure for contractors which informs them of their responsibilities under the DAIP. Note: this will be done in consultation with the Disability Commission who are also developing similar documentation.	
1.3.4. Identify key members of staff who are directly responsible for iterations of the DAIP, ensure that they attend quarterly DAIP Steering Group meetings and embed DAIP KPIs within their operational reporting	
1.4. Strategy - Provide recreation and school holiday programs that are inclusive of people with disability	<b>Achievements</b> Inclusive school holiday program developed in association with Inclusion WA. Aged Friendly Community Plan adopted. Engagement with Alzheimer's WA for development of Memory Café. <b>Overall Assessment:</b> ACHIEVED
1.4.1. Form partnerships with community organisations (including disability specific organisations such as Regional Home Care Services, Ability Focus, Inclusion WA and Essential Personnel/Essential Choices) and investigate ways to include and support people with disability	
1.4.2. Liaise with seniors and disability organisations, community groups and other interested parties about supporting an annual 'Have a Go Day' event	
1.4.3. Review current programs and activities to ensure inclusiveness and seek feedback from people with disability about access and inclusion	
1.4.4. Ensure that funding applications for programs are written to reflect a need for access and inclusion (including an accessible venue)	

DAIP 2015-2018	Review
<b>Outcome 2 - People with disability have the same opportunities as other people to access the buildings and other facilities of the Shire of Toodyay</b>	
<p>2.1. Strategy - Identify gaps in access and improve access to buildings and facilities</p> <p>2.1.1. Conduct an access audit of all Shire buildings and facilities (including emergency egress and signage)</p> <p>2.1.2. Consult with people with disability and tourists to identified 'required services' (there is currently no fully accessible toilet in Toodyay townsite)</p> <p>2.1.3. Set aside funds in annual budget for improvement to access and remedial works. Note: this would include reserve access</p> <p>2.1.4. Include as a component of the Long Term Financial Plan a component which includes asset management planning for improvements to access to buildings and facilities. Note: This will include lobbying for a set percentage of the building capital and maintenance budget for this purpose.</p> <p>2.1.5. Ensure parks, reserves, playgrounds and footpaths/cycle paths comply with relevant standards and best practice in universal access. Note: This will include lobbying for other buildings and facilities to be included in a ten year plan.</p>	<p style="text-align: center;"><b><u>Achievements</u></b></p> <p>Annual audit of Council buildings including council tour.</p> <p>New accessible toilet and changing place in the CBD.</p> <p>Improvements to Accessibility of parks and reserves.</p> <p style="text-align: center;"><b><u>Overall Assessment:</u></b></p> <p>ACHIEVED</p>
<p>2.2. Strategy - ensure new developments are accessible and comply with best practice and access standards</p> <p>2.2.1. Ensure that people with disability are consulted when planning and designing any major public facilities</p> <p>2.2.2. Ensure that a qualified access consultant is consulted about the development or refurbishment of public facilities</p> <p>2.2.3. Ensure that expert advice, including advice from people with disability living in Toodyay, is obtained</p>	<p style="text-align: center;"><b><u>Achievements</u></b></p> <p>Design for new Sport and Recreation precinct fully accessible and dementia friendly.</p> <p>New accessible toilet and changing place in the CBD.</p> <p style="text-align: center;"><b><u>Overall Assessment:</u></b></p> <p>ACHIEVED</p>
<p>2.3. Strategy - Provide accessible play opportunities, parks and recreation areas</p> <p>2.3.1. Conduct an access audit of the Shire of Toodyay's existing parks and play spaces, including parking and toilets</p> <p>2.3.2. Identify gaps and schedule and implement improvements</p>	<p style="text-align: center;"><b><u>Achievements</u></b></p> <p>Design for new Sport and Recreation precinct fully accessible and dementia friendly.</p> <p style="text-align: center;"><b><u>Overall Assessment:</u></b></p> <p>PARTLY ACHIEVED</p>

DAIP 2015-2018	Review
<b>Outcome 3 - People with disability receive information from the Shire of Toodyay in a format that will enable them to access the information as readily as other people are able to access it.</b>	
3.1. Strategy - Ensure printed and written information is accessible to people with disability and provided in a variety of formats	<b><u>Achievements</u></b>
3.1.1. Investigate how information is disseminated from Council and whether it is accessible (including Council Minutes and other documents for councillors)	Newsletter available in hard copy, pdf and email formats.
3.1.2. Ensure print media is replicated on the Shire of Toodyay's website and that people are aware that it is there	New website meets accessibility guidelines
3.1.3. Develop or update the Shire of Toodyay's Style Guide and ensure that it meets best practice for accessible information	<b><u>Overall Assessment:</u></b> PARTLY ACHIEVED
3.2. Strategy - Ensure people who are Deaf or hearing impaired are able to access information	<b><u>Achievements</u></b>
3.2.1. Ensure that an audio loop is available at key events, including events in the Memorial Hall. Note: The feasibility of a portable system will be investigated.	Investigated FM loop for chambers – cost prohibitive.
3.2.2. Promote the use of 'better hearing cards' in the community and install in Shire buildings	<b><u>Overall Assessment:</u></b> NOT ACHIEVED
3.3. Strategy - Ensure web based information is accessible	<b><u>Achievements</u></b>
3.3.1. Review the website/intranet and ensure it complies with the W3C Accessibility Guidelines, including offering alternatives to PDFs.	Newsletter available in hard copy, pdf and email formats. New website meets accessibility guidelines.
	<b><u>Overall Assessment:</u></b> ACHIEVED
3.4. Strategy - Ensure library services have enough resources to provide members of the public with alternative format resources	<b><u>Achievements</u></b>
3.4.1. Make provision for alternative format resources (large print and talking books) to meet community demand and promote availability to the public	Increased stock of talking books from State Library. <b><u>Overall Assessment:</u></b> ACHIEVED

DAIP 2015-2018	Review
<b>Outcome 4 - People with disability receive the same level and quality of service from the staff of the Shire of Toodyay</b>	
4.1. Strategy - Ensure all staff and elected members receive training on disability access and inclusion	<b><u>Achievements</u></b>
4.1.1. Ensure induction includes access and inclusion training for all staff and elected members. Note: this would include casual staff – as part of the induction checklist under an access and equity heading.	Training provided in aged friendly and dementia friendly strategies.
4.1.2. Investigate ways to embed professional learning into regular staff meetings and council meetings – for example, training on way finding, barriers, customer service and signage	<b><u>Overall Assessment:</u></b> PARTLY ACHIEVED
4.2. Strategy - Ensure that staff are easily able to access resources to fulfil their DAIP obligations	<b><u>Achievements</u></b>
4.2.1. Ensure that resources are available on the intranet, including access guidelines, engagement tools and lists of access consultants. Note: this would include casual staff	Resources on shared drive. <b><u>Overall Assessment:</u></b> PARTLY ACHIEVED
4.3. Strategy - Ensure that people with disability are able to access good customer service in the same way as other members of the public	<b><u>Achievements</u></b>
4.3.1. Update the Shire's Customer Service Charter to reflect a willingness to address the needs of people with disability and create a culture that is focused on access and inclusion	Physical access to Shire administration and chambers improved. Access friendly reception desk.
4.3.2. Include a key target around access and inclusion	<b><u>Overall Assessment:</u></b> PARTLY ACHIEVED
<b>Outcome 5 - People with disability have the same opportunities as other people to make complaints to the Shire of Toodyay</b>	
5.1. Strategy Ensure staff are trained to address complaints by people with disability	<b><u>Achievements</u></b>
5.1.1. Train staff to ensure that complaints by people with disability are received, understood, addressed and an outcome communicated within a timely manner and in an accessible format	Improved access to complaints and service requests through website improvements. Monthly attendance at Farmers Markets, 6 community information sessions per year.
5.1.2. Review the current complaints mechanism and seek feedback about how it is working, including how accessible the complaints process is	<b><u>Overall Assessment:</u></b> NOT ACHIEVED
5.1.3. Clearly outline the complaints process on the Customer Service feedback form	

DAIP 2015-2018	Review
<b>Outcome 6 - People with disability have the same opportunities as other people to participate in any public consultation held by the Shire of Toodyay</b>	
6.1. Strategy - Offer a range of different ways that people with disability and other community members can advise the Shire of Toodyay on access and inclusion	<p style="text-align: center;"><b><u>Achievements</u></b></p> <p>Improved access to complaints and service requests through website improvements. Monthly attendance at Farmers Markets, 6 community information sessions per year.</p> <p style="text-align: center;"><b><u>Overall Assessment:</u></b></p> <p>PARTLY ACHIEVED</p>
6.1.1. Develop and support an access and inclusion advisory group who can advise Council about upcoming developments, applications, and ongoing access and inclusion issues	
6.1.2. Ensure that public consultations (i.e. town meetings) are not the only way a public consultation is held	
6.1.3. Develop a Community Engagement Strategy which is inclusive of people with disability and use it to inform consultations	
6.2. Strategy - Ensure that people with disability can take part in Council meetings and consultations	<p style="text-align: center;"><b><u>Achievements</u></b></p> <p>Improved physical access to Shire chambers. Notice papers on website and in hard copy.</p> <p style="text-align: center;"><b><u>Overall Assessment:</u></b></p> <p>PARTLY ACHIEVED</p>
6.2.1. Identify ways to ensure that people with disability are not excluded from the public gallery at Council meetings	
6.2.2. Ensure that agendas, papers and minutes are accessible and available to people with disability	
6.2.3. Ensure that the Accessible Events checklist is followed when planning and running all consultations, including venue access	
<b>Outcome 7 - People with disability have the same opportunities as other people to obtain and maintain employment with the Shire of Toodyay</b>	
7.1. Strategy - Develop a strategy to ensure that people with disability can equitably access employment with the Shire of Toodyay	<p style="text-align: center;"><b><u>Achievements</u></b></p> <p>All duty statements reviewed. HR policies reviewed</p> <p style="text-align: center;"><b><u>Overall Assessment:</u></b></p> <p>ACHIEVED</p>
7.1.1. Ensure that all information, including Position Descriptions and duty statements, is accessible	
7.1.2. Review HR policies and procedures to ensure that they do not discriminate against people with disability	
7.2. Strategy - Ensure workplaces are accessible	<p style="text-align: center;"><b><u>Achievements</u></b></p> <p>Improved physical access to Shire administration and meeting room. Accommodated access needs of staff with emerging needs.</p> <p style="text-align: center;"><b><u>Overall Assessment:</u></b></p> <p>PARTLY ACHIEVED</p>
7.2.1. Carry out an access audit of workplaces to ensure that they do not discriminate against people with disability	
7.2.2. Ensure meetings are held in accessible rooms	
7.2.3. Undertake remedial works to ensure employees with disability can access workplaces easily	

DAIP 2015-2018	Review
7.3. Strategy - Improve recruitment practices to ensure people with disability are able to access employment	<b><u>Achievements</u></b>
7.3.1. Develop service agreements and advertise positions with local Disability Service providers Services	Engaged with LG Professionals Lighthouse project including training and meeting with service provider.
7.3.2. When advertising for jobs, ensure that the Shire of Toodyay advertises that they are an equal opportunity employer who supports diversity and that applicants with disability, women, indigenous people and people from Culturally & Linguistically Diverse backgrounds are able to apply	All advertising non-discriminatory. <b><u>Overall Assessment:</u></b> ACHIEVED

# Strategic plan

## At a glance

Vision: We are a vibrant rural community that respects our environment, celebrates our past and embraces a sustainable future				
Social:	Economic:	Natural environment:	Built environment:	Governance:
Our community wellbeing and connection	Business and jobs in the community	Protecting where we live	Our buildings, roads and transport	The way the Shire leads and operates
Strategic outcomes				
<i>Toodyay is a safe, cohesive and healthy community</i>	<i>We will attract, develop and maintain business in Toodyay.</i>	<i>Toodyay is a proud, rural lifestyle community with many natural assets including ecosystems that are maintained and protected for future generations.</i>	<i>Our community can live, work and play through planned development and maintenance.</i>	<i>A Council that engages with the community and provides good governance on behalf of the community.</i>
Objectives				
<p><b>O 1:</b> Maintain and develop services that meet the requirements of our diverse community.</p> <p><b>O 2:</b> Facilitate community safety and wellbeing.</p> <p><b>O 3:</b> Support the development of places and spaces for recreation, learning, art and culture.</p>	<p><b>O 1:</b> Encourage and support investment into new and existing businesses in Toodyay.</p> <p><b>O 2:</b> Promote Toodyay as a tourism destination.</p> <p><b>O 3:</b> Encourage economic diversification.</p>	<p><b>O 1:</b> Preserve and protect our natural assets for future generations.</p> <p><b>O 2:</b> Ensure sustainable operating practices.</p>	<p><b>O 1:</b> Ensure safe and sustainable transport options.</p> <p><b>O 2:</b> Ensure our built environment meets community needs.</p> <p><b>O 3:</b> Improve processes to support the built environment.</p>	<p><b>O 1:</b> Provide accountable and transparent leadership for the community.</p> <p><b>O 2:</b> Consistently improve our governance practices.</p> <p><b>O 3:</b> Ensure rigorous organisational systems.</p>
Measures to be assessed and reported to Council and the community				
<ul style="list-style-type: none"> <li>Level of community satisfaction with services offered, through repeat surveys of established base-lines.</li> </ul>	<ul style="list-style-type: none"> <li>Satisfaction with business support services offered by the Shire.</li> <li>Growth in local employment.</li> <li>Growth in tourism visits.</li> </ul>	<ul style="list-style-type: none"> <li>Annual reporting on the quality of Shire controlled nature reserves.</li> <li>Annual reporting on the implementation of the Environmental Management Strategy.</li> </ul>	<ul style="list-style-type: none"> <li>Condition of Shire assets.</li> <li>Community satisfaction with public spaces.</li> <li>Condition of Shire controlled heritage assets.</li> </ul>	<ul style="list-style-type: none"> <li>Community satisfaction with the Shire's responsiveness.</li> <li>Improving Net Promoter Scores for the Shire.</li> <li>DLGSCI financial health indicator.</li> </ul>



# Corporate Business Plan

2019 - 2022

## Key Toodyay Statistics

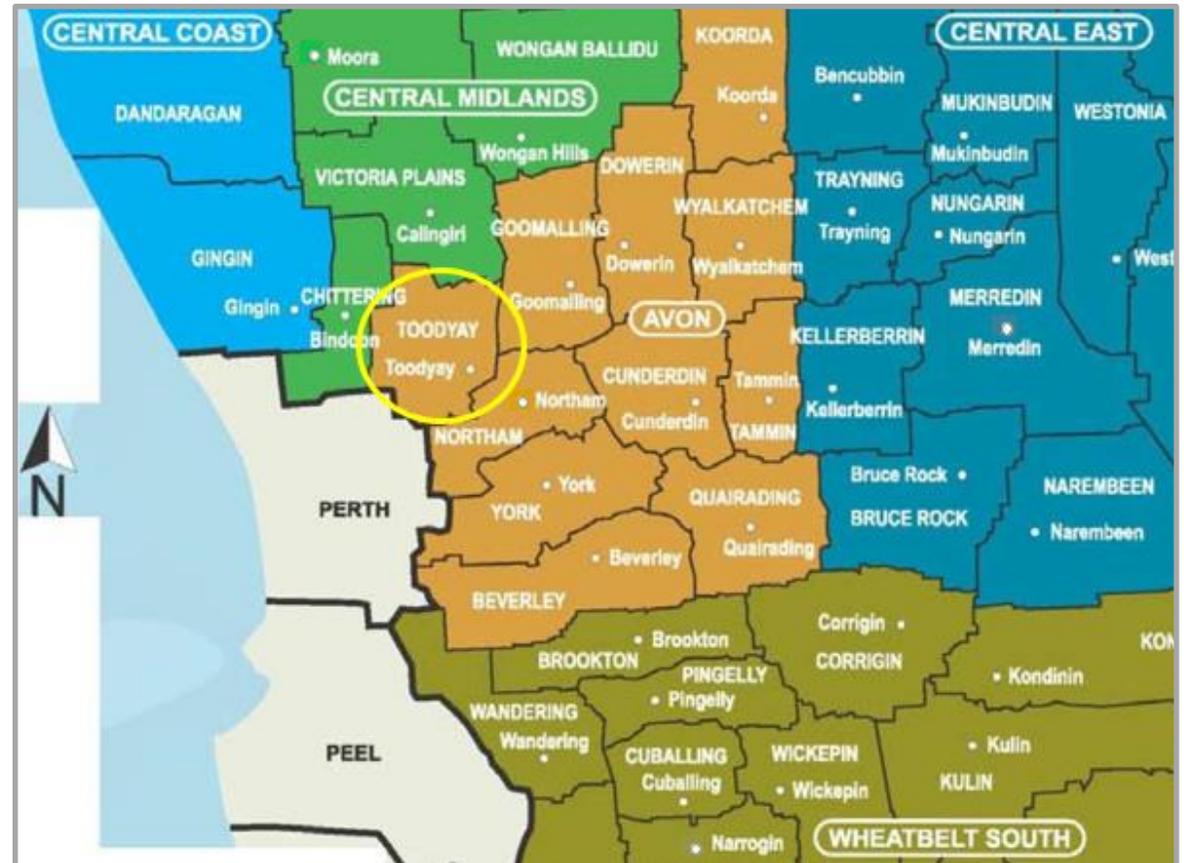
- Area = 1,693 Km<sup>2</sup>
- Distance From Perth CBD = 85 Kms
- Population = 4,507
- Electors = 3,270
- Median Age = 51
- Total Employment = 2,228
- Dwellings = 2,354
- FTE's = 54.66

### The Shire of Toodyay

The 'Old Courthouse'  
15 Fiennes Street (PO Box 96)  
TOODYAY WA 6566

Administration: (08) 9574 9300  
Works and Services Depot: (08) 9574 9360  
Community Development: (08) 9574 9390  
Rangers: (08) 9574 9370  
Toodyay Public Library: (08) 9574 2323  
Toodyay Visitor Centre: (08) 9574 9380

Email: [records@toodyay.wa.gov.au](mailto:records@toodyay.wa.gov.au)  
Web: <http://www.toodyay.wa.gov.au>  
Visitor Centre web: [www.toodyay.com](http://www.toodyay.com)



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## Section 1 – Introduction Key Requirements

Understanding community needs and aspirations then integrating these with real tangible Plans - a **Corporate Business Plan**, is critical to the Shire of Toodyay because it provides us a sense of direction and outlines measurable goals that we can be held accountable to.

The Corporate Business Plan is a management tool that guides day-to-day decisions and also serves the purpose of helping us do a better job because a plan focuses the energy, resources, and time of everyone in the Shire in the same direction.

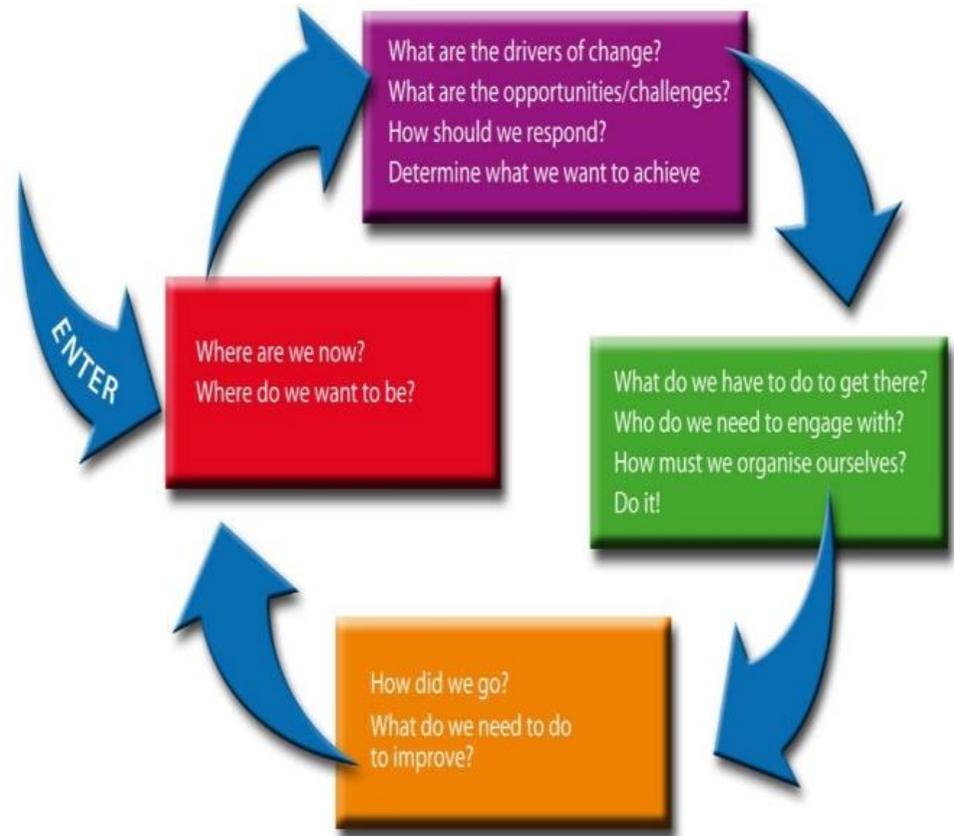
Our Council have adopted a ten (10) Year Strategic Community Plan after engaging our community. It takes into account current and future drivers for us to be cognizant of. These drivers can be external including, but not limited to, our community demographic trends, changing community needs and service expectations, legislative requirements, industry and global trends, and the economic climate in the State. Likewise the drivers may be internal like, our cost and organisational structures, skills and competencies, culture, systems and processes.

To help us finalise the Corporate Business Plan we needed to understand the drivers of change, what are our strengths, opportunities, threats and challenges.

The Plan helps us align, coordinate our activities and allocate resources and is consistent with the Department of Local Government's integrated planning framework, which is...*"A framework for establishing community priorities and linking this information into different parts of a local*

*government's functions"* (Integrated Planning and Reporting Framework and Guidelines). Department of Local Government, Sport and Cultural Industries (October 2010).

To implement and achieve the required performance and outcomes which are reported in our Annual Report to the community.



## Section 2 - Forward from the Chief Executive Officer



I am pleased to present the Shire of Toodyay's Corporate Business Plan for the next 4 years (2019 – 2022). The Corporate Business Plan revision began in 2017 and progressed as shown in the diagram below. The integrated planning process adopted by the Shire has three distinct phases from engaging the community what they want and desire and formulating the dialogue with each other into a Strategic Community Plan that clearly links the community's aspirations with the Council's vision and long term strategy for Toodyay – **Phase 1**.

**Phase 2** - is the development of a Corporate Business Plan that integrates resources with specific council plans to act as a guide to Administration to work towards and achieve the long term strategy for the Shire

**Phase 3** – The Corporate Business Plan is underpinned by a series of informing strategies and plans.

The Shire of Toodyay has a number of unique challenges to deal with and resolve. We have low overall growth in the shire with a decrease in some 200 people since 2013, coupled with the median age of the Shire being 51 years brings with it many challenges as our population is aging faster than the Western Australian population.

On the economic front we're doing better with unemployment below the regional average and some 2,228 local jobs and the Gross Regional Product (GRP) for the Shire at \$141 million, a 3.7% increase since 2013. Via the Strategic Community Plan, the Corporate Business Plan will keep us focused for the years ahead.

February-March 2017	December 2017	March-May 2018	May-July 2018	August-Sept 2018	October 2018	December 2018	January – March 2019
Councillors and Senior Staff begin process of review of Community Strategic Plan	Community and staff consultation on needs and aspirations	Community consultation from workshops surveys interviews	Initial drafting of Plan elicit public feedback and submissions	Incorporate feedback from community and redraft Community Plan	Public presentation and Council adoption of Community Strategic Plan	Strategic review of current Corporate Business Plan	Adopt Corporate Business Plan and deploy

## Section 3 – Our Service Offering to the Community

The Shire of Toodyay provides an extensive range of services to our community which fall into the following programs as prescribed under the Local Government (Financial Management) Regulations 1996.

### GOVERNANCE

**Objective:** To provide a decision making process for the efficient allocation of scarce resources.  
**Activities:** Administration and operation of facilities and services to members of the Council. Other costs that relate to the assisting of elected members and ratepayers on matters which do not relate to specific Council services. The creation and implementation and ongoing development of policies, procedures, strategic and other long term plans including financial.

### GENERAL PURPOSE FUNDING

**Objective:** To collect revenue to allow for the provision of services.  
**Activities:** Rates, general purpose government grants and interest revenue.

### LAW, ORDER AND PUBLIC SAFETY

**Objective:** To provide services to help ensure a safer community.  
**Activities:** Supervision of various by-laws, fire prevention, emergency services and animal control.

### Section 3 - Our Service Offering to the Community continued....

#### HEALTH

**Objective:** To provide an operational framework for good community health.  
**Activities:** Food quality and control, pest control and operation of the Medical Centre.

#### EDUCATION AND WELFARE

No allowance for income and expenditure has been made for this program.

#### HOUSING

**Objective:** Ensure adequate housing.  
**Activities:** Maintenance of staff housing and other Shire owned rental properties.

#### COMMUNITY AMENITIES

**Objective:** To provide services required by the community.  
**Activities:** Rubbish collection services, operation of the waste transfer station, environmental protection, administration of the local planning scheme, community sponsorship and maintenance of cemeteries.

## Section 3 - Our Service Offering to the Community continued...

### RECREATION AND CULTURE

**Objective:** To establish and manage efficiently, infrastructure and resources which will help the social wellbeing of the community.  
**Activities:** Maintenance of halls, recreation facilities and reserves, operation of library/s, heritage facilities and cultural activities.

### TRANSPORT

**Objective:** To provide effective and efficient transport infrastructure and services to the community.  
**Activities:** Construction and maintenance of roads, bridges, street lighting and depot maintenance.

### ECONOMIC SERVICES

**Objective:** To promote the Shire and improve its economic wellbeing.  
**Activities:** The regulation and provision of tourism, area promotion, economic development, building control, weed control and water standpipes.

### OTHER PROPERTY AND SERVICES.

**Objective:** To monitor and control Council's overheads operating accounts and unclassified works/services.  
**Activities:** Private works, public works overheads, plant operation costs.

# Section 4 – Plan on a Page – Toodyay Vision 2022



## Section 5 – Shire of Toodyay Purpose

### Vision

*“We are a vibrant rural community that celebrates our past and embraces a sustainable future”.*

### Purpose

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

### Values

- |                        |   |
|------------------------|---|
| <b>Integrity:</b>      | <i>“We behave honestly to the highest ethical standards”.</i>                                       |
| <b>Accountability:</b> | <i>“We are transparent in our actions and accountable to the community”</i>                         |
| <b>Inclusiveness:</b>  | <i>“We are responsive to the community and we encourage involvement by all people”.</i>             |
| <b>Commitment:</b>     | <i>“We translate our plans into actions and demonstrate the persistence that produces results”.</i> |

## Section 6 – What we found by asking

The Corporate Business Planning process directs the Shire to achieve the requirements of the *Local Government Act 1995* (as Amended). Section 1.3 “In carrying out its functions a local government is to use its best endeavours to meet the needs of current and future generations through an integration of environmental protection, social advancement and economic prosperity”. This is commonly known as the triple bottom line and with governance the quadruple bottom line.

This was undertaken by engaging the Toodyay Community to understand their wishes, needs and desires now and into the future. We have called these the Community Goals.

From the broad goals we can then distil the most important things into community Themes. From these themes we can develop our strategies and tactics to respond in a timely way to our community thereby **“creating a safe, cohesive and healthy community”**.

Quadruple Bottom Line	Economic	Governance	Social	Natural Environment	Built Environment
Community Goals	Help protect rural lifestyles and local jobs	Restricted revenue base and increasing customer demands impacts on rates	Sense of community and community engagement	Protect our unique environment	Our buildings, roads and transport
Community Themes	<ul style="list-style-type: none"> <li>Support local businesses</li> <li>Support local employment</li> <li>Improve Avon Link</li> <li>Remove red tape</li> <li>Seek tourism potential</li> </ul>	<ul style="list-style-type: none"> <li>Transparency and openness</li> <li>Community cohesion</li> <li>Compliance</li> <li>Elected member leadership</li> </ul>	<ul style="list-style-type: none"> <li>Build recreation</li> <li>Build swimming pool facilities</li> <li>Support local events</li> <li>Engage youth and aging</li> <li>Create inclusion plan</li> </ul>	<ul style="list-style-type: none"> <li>Improve building designs</li> <li>Protect Shire environment</li> <li>Create sense of peace</li> <li>Ensure safe roads</li> <li>Protect town heritage</li> <li>Improve waste management</li> </ul>	<ul style="list-style-type: none"> <li>Upgrade footpaths</li> <li>Encourage ‘Avon Link’</li> <li>Develop public transport for youth/aged access</li> <li>Build recreational facility</li> <li>Improve access to river</li> <li>Advocate for internet coverage</li> </ul>

## Section 7 – Strategic Community Plan at a glance – Shire of Toodyay

<b>Vision:</b> We are a vibrant rural community that respects our environment, celebrates our past and embraces a sustainable future.				
<b>Social</b> Our community wellbeing and connection	<b>Economic</b> Business and jobs in the community	<b>Natural environment</b> Protecting where we live	<b>Built environment</b> Our buildings, roads and transport	<b>Governance</b> The way the Shire leads and operates
<b>Strategic outcomes</b>				
<i>Toodyay is a safe, cohesive and healthy community.</i>	<i>We will attract, develop and maintain business in Toodyay.</i>	<i>Toodyay is a proud, rural lifestyle community with many natural assets including ecosystems that are maintained and protected for future generations.</i>	<i>Our community can live, work and play through planned development and maintenance.</i>	<i>A Council that engages with the community and provides good governance on behalf of the community.</i>
<b>Objectives</b>				
<p><b>0 1:</b> Maintain and develop services that meet the requirements of our diverse community.</p> <p><b>0 2:</b> Facilitate community safety and wellbeing.</p> <p><b>0 3:</b> Support the development of places and spaces for recreation, learning, art and culture.</p>	<p><b>0 1:</b> Encourage and support investment into new and existing businesses in Toodyay.</p> <p><b>0 2:</b> Promote Toodyay as a tourism destination.</p> <p><b>0 3:</b> Encourage economic diversification.</p>	<p><b>0 1:</b> Preserve and protect our natural assets for future generations.</p> <p><b>0 2:</b> Ensure sustainable operating practices.</p>	<p><b>0 1:</b> Ensure safe and sustainable transport options.</p> <p><b>0 2:</b> Ensure our built environment meets community needs.</p> <p><b>0 3:</b> Improve processes to support the built environment.</p>	<p><b>0 1:</b> Provide accountable and transparent leadership for the community.</p> <p><b>0 2:</b> Consistently improve our governance practices.</p> <p><b>0 3:</b> Ensure rigorous organisational systems.</p>
<b>Measures to be assessed and reported to Council and the community</b>				
<ul style="list-style-type: none"> <li>- Level of community satisfaction with services offered, through repeat surveys of established baselines.</li> </ul>	<ul style="list-style-type: none"> <li>- Satisfaction with business support services offered by the Shire.</li> <li>- Growth in local employment.</li> <li>- Growth in tourism visits.</li> </ul>	<ul style="list-style-type: none"> <li>- Annual reporting on the quality of Shire controlled nature reserves.</li> <li>- Annual reporting on the implementation of the Environmental Management Strategy.</li> </ul>	<ul style="list-style-type: none"> <li>- Condition of Shire assets.</li> <li>- Community satisfaction with public spaces.</li> <li>- Condition of Shire controlled heritage assets.</li> </ul>	<ul style="list-style-type: none"> <li>- Community satisfaction with the Shire's responsiveness.</li> <li>- Improving Net Promoter Scores for the Shire.</li> <li>- DLGSCI financial health indicator.</li> </ul>

## Section 8 – Key Performance Indicators

To ensure progress against the Community Strategic Plan, adopted by Council, we have developed this Corporate Business Plan to drive and align the Administration of the Shire towards achievement of the community and Council's needs, wants and aspirations. It also focusses us on the parameters that will trend our improvement efforts and results.

To further assist administration measure our achievements, a suite of qualitative and quantitative key performance indicators have been developed to track and trend our progress over time. The purpose of metrics and key performance indicators (KPIs) is to measure the performance of the solutions, 'Strategies,' we have identified to meet the expressed needs and wishes outlined by the Community in the Community Strategic Plan.

We use key metrics to measure different aspects of business activity at a specific point in time. KPIs embody strategic objectives and measure performance against a specific target. These targets are defined in strategic planning or budget sessions and have a range of performance indicators. KPIs are the detailed specifications that are used to track business objectives.

We have set 'Leading' indicators that may help us predict the outcome of our process and our eventual achievement of our vision:

*"We are a vibrant rural community that celebrates our past and embraces a sustainable future".*

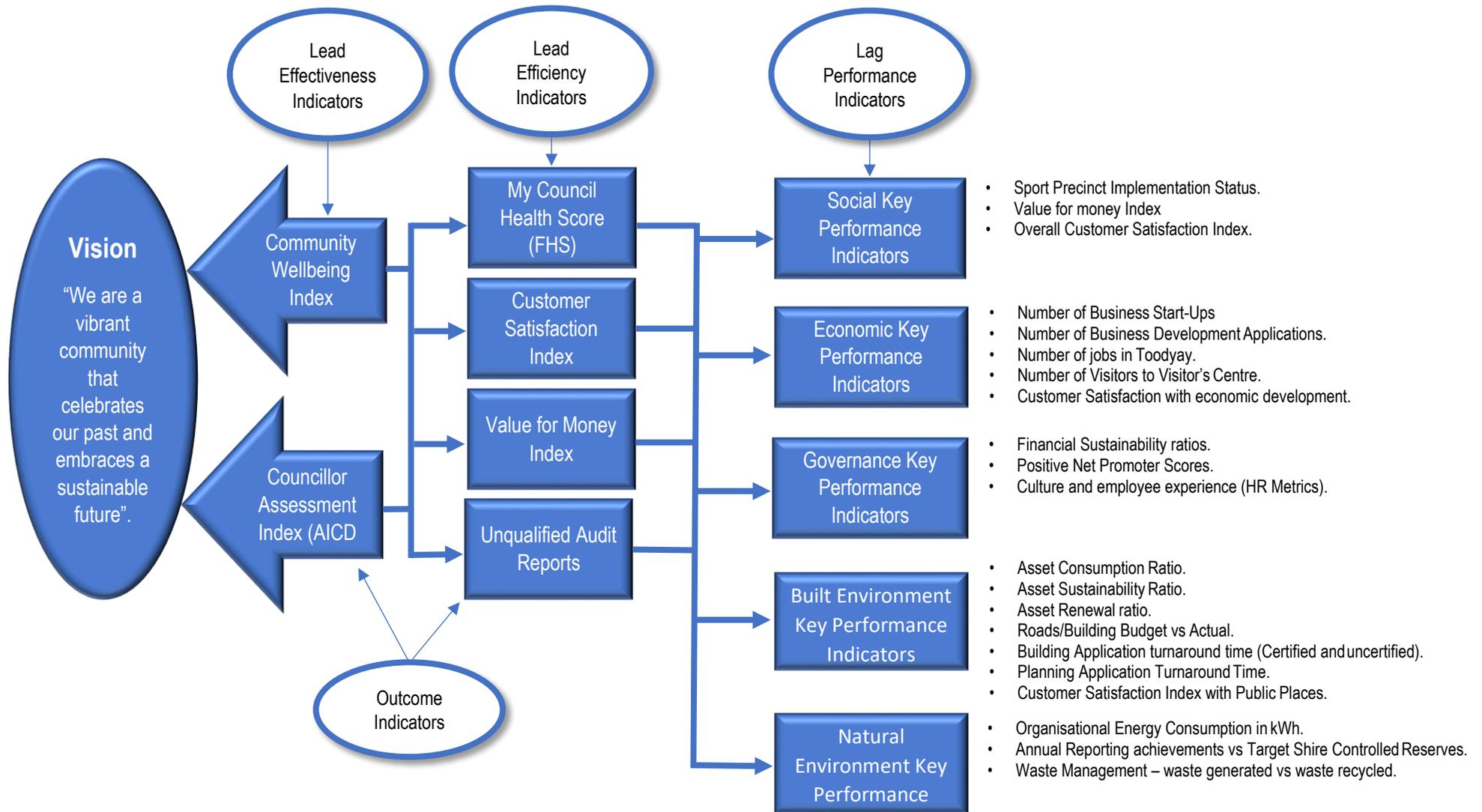
We also have cascaded our metrics with 'Lagging' indicators that present our success, or outline our opportunities for improvement.

Key Efficiency and Effectiveness Indicators for Toodyay have also been identified through this process being:

- Social – the Community Wellbeing Index, Employment
- Economic – The Employment Self Sufficiency Index.
- Natural Environment – Environmental Management Strategy (achievement of Environmental Management Strategy).
- Built Environment – Asset Rankings.
- Governance – the Financial Health Score.

A Cause and Effect chart of performance indicators is graphically shown in the next slide. The chart shows that there is a direct link between the lagging indicator with the lead outcome indicator – poor performance at one level will lead to potentially not achieving the outcome (lead Indicator) at another level. Causation therefore, or cause and effect is simply an action with a reaction. When an event or result occurs, its effect impacts the course of the organisational performance, often changing the character or later performance dramatically.

# Section 8.1 – Key Performance Indicator Cause and Effect Chart



## Section 9 – How we will respond

### 9.1 Goal – Social “Our Community Wellbeing and Connection”

#### Strategic Outcome – “Toodyay is a safe, cohesive and healthy Community”.

#### Objective 1 – “Maintain and develop services that meet the requirements of our diverse community”

Council Adopted Strategies to achieve Objective	RO	Shires response to make it happen	2019	2020	2021	2022
S1.1: Develop the Sport and Recreation Precinct, including aquatic facilities.	CEO	<ul style="list-style-type: none"> <li>Continue advocacy for grant funding; develop project implementation plan and implement as part of the Stage 1 Sport and Recreation Precinct Plan.</li> </ul>	●	●		
S1.2: Support development of community groups and sponsorships.	MCD	<ul style="list-style-type: none"> <li>Continue annual community sponsorship process.</li> <li>Develop, through engagement, a Reconciliation Action Plan.</li> </ul>	●	●	● ●	●
S1.3: Build partnerships that strengthen our community wellbeing.	MCD MPD	<ul style="list-style-type: none"> <li>Develop ‘Wellbeing Survey’ process to identify wellbeing metrics which can be benchmarked with other local Governments, identify gaps with a view to close identified gaps in community wellbeing.</li> <li>Develop and implement Public Health Plan.</li> </ul>		●	●	
S1.4: Continue services and facilities to support senior residents.	MCD	<ul style="list-style-type: none"> <li>Review, update and implement ‘Age Friendly’ Plan.</li> <li>Assist with the Development of walk trail plan.</li> </ul>	● ●	● ●	●	●
S1.5: Build services and facilities to support our younger residents.	MCD	<ul style="list-style-type: none"> <li>Implement Youth Plan.</li> <li>Assist with development of walk and mountain bike trails.</li> </ul>	●	● ●	● ●	●

#### Objective 2 – “Facilitate Community safety and wellbeing”

S2.1: Implement, or lobby, for safety initiatives in the community.	MCD	<ul style="list-style-type: none"> <li>Adopt and implement ‘Safe Toodyay Plan’.</li> <li>Implement ‘Choose Respect Campaign’.</li> </ul>	●	● ●	● ●	● ●
S2.2: Partner with health, medical and aged care service provided by others.	MCD	<ul style="list-style-type: none"> <li>Develop and implement Dementia Friendly Plan.</li> </ul>	●	●	●	●
S2.3: Collaborate with fire and emergency services, law and order programs and other volunteer services.	MWS	<ul style="list-style-type: none"> <li>Develop and implement ‘Bushfire Risk Management Plan’.</li> </ul>	●	●		
	MWS	<ul style="list-style-type: none"> <li>Complete the Coondle-Nunile Volunteer Bushfire Brigade fire shed relocation and upgrade.</li> </ul>	●	●		
	MWS	<ul style="list-style-type: none"> <li>Complete the Morangup co-located Incident Control Centre.</li> </ul>	●	●		
	MCS	<ul style="list-style-type: none"> <li>Continue budgetary funding supporting emergency volunteer services</li> </ul>	●	●	●	●
	MCS	<ul style="list-style-type: none"> <li>Upgrade Shire CCTV.</li> </ul>	●	●		
	MPD	<ul style="list-style-type: none"> <li>Maintain Shire CCTV.</li> </ul>		●	●	●

## 9.1 Goal – Social “Our Community Wellbeing and Connection”

**Strategic Outcome – “Toodyay is a safe, cohesive and healthy Community”.**

**Objective 3 – “Support the development of places and spaces for recreation, learning, art and culture”.**

Council Adopted Strategies to achieve Objective	RO	Shires response to make it happen	2019	2020	2021	2022
S3.1: Continue to support community focused facilities and services.	MPD CEO	<ul style="list-style-type: none"> <li>Expand Morangup Community Centre.</li> <li>Continue construction of Sport and Recreation Precinct Project into Stage 2.</li> </ul>	●	●	●	●
S3.2: Support and encourage growth in events that utilise the talents of the community.	MCD	<ul style="list-style-type: none"> <li>Continue with Shires ‘Events Calendar’.</li> </ul>	●	●	●	●
S3.3: Utilise the river spaces more effectively as a natural recreation facility.	MWS MWS	<ul style="list-style-type: none"> <li>Develop, fund and implement the ‘Riverwalk Way Plan’.</li> <li>Develop walk and mountain bike trails and integrate with the Riverwalk Way Plan.</li> </ul>		●	●	●
S3.4: Maintain open space for recreation and connection.	MWS MWS MCD	<ul style="list-style-type: none"> <li>Create a Parks and Reserves Master Plan for Key Shire spaces.</li> <li>Complete Management Plans for every Shire controlled reserve and implement.</li> <li>Develop a Public Art Policy for the Shire.</li> </ul>	●	●	●	●

### 9.1.1 Goal – Social Key Performance Indicators (KPIs)

**The following KPIs have been identified to monitor progress against the Goals**

<b>Goal Area - Efficiency and Effectiveness Indicator</b>	<ul style="list-style-type: none"> <li>Community Satisfaction and Wellbeing Index (as measured by regular survey).</li> </ul>
<b>Goal Area monitoring and accountability KPIs</b>	<ul style="list-style-type: none"> <li>Overall Customer Satisfaction Index.</li> <li>Value for money Index.</li> <li>Sport and Recreation Precinct Project Status.</li> </ul>

## 9.2 Goal – Economic “Protect rural lifestyles and local jobs”

### Strategic Outcome – “We attract, develop and maintain business in Toodyay”.

#### Objective 1 – “Encourage and support Investment into new and existing businesses in Toodyay”

Council Adopted Strategies to achieve Objective	RO	Shires response to make it happen	2019	2020	2021	2022
S1.1: Promote environmentally sustainable development that is consistent with our rural setting.	MPD	<ul style="list-style-type: none"> <li>Complete the Shire’s Local Planning Scheme No 5 and ensure relevant Policies support that.</li> </ul>		●		
S1.2: Work collaboratively with business stakeholders to minimise impediments.	CEO	<ul style="list-style-type: none"> <li>Review Local Law on extractive industries.</li> </ul>		●		
S1.3: Encourage new businesses and new business sectors to come to Toodyay.	CEO	<ul style="list-style-type: none"> <li>Review and update the Toodyay Economic Development Plan</li> </ul>			●	
S1.4: Seek to maximise local purchasing and local content into shire works and projects.	CEO CEO	<ul style="list-style-type: none"> <li>Create and maintain Local Suppliers Register.</li> <li>Support and promote #Toodyay First – Buy Local Campaign.</li> </ul>	● ●	● ●	● ●	● ●

#### Objective 2 – “Promote Toodyay as a Tourism destination”

S2.1: Develop successful and collaborative partnerships that support the Tourism Strategy.	MCD	<ul style="list-style-type: none"> <li>Implement Tourism Strategy.</li> </ul>	●	●	●	●
S2.2: Support focus on boosting overnight experiential tourism.	CPD MCD	<ul style="list-style-type: none"> <li>Improve overflow camping facilities at the sportsground.</li> <li>Develop a Tourism Stakeholder Reference Group Plan.</li> </ul>	● ●			
S2.3: Advocate for infrastructure to support tourism.	CEO	<ul style="list-style-type: none"> <li>Lobby for investment in tourism infrastructure</li> </ul>	●	●	●	●
S2.4: Support development of arts, culture, heritage and environmental tourism.	MPD MPD MPD MCD MCD	<ul style="list-style-type: none"> <li>Review the Heritage Strategy and implement findings.</li> <li>Review and update the Clinton Street Heritage Precinct Plan.</li> <li>Replace the Newcastle Gaol Museum Roof.</li> <li>Support the involvement of arts in Tourism.</li> <li>Develop the Convict Depot Walk.</li> </ul>			● ●	● ●

## 9.2 Goal – Economic “Protect rural lifestyles and local jobs”

**Strategic Outcome – “We attract, develop and maintain business in Toodyay”.**

### Objective 3 – “Encourage economic diversification”

Council Adopted Strategies to achieve Objective	RO	Shires response to make it happen	2019	2020	2021	2022
S3.1: Advocate for increased opportunities for premium food production.	CEO	<ul style="list-style-type: none"> <li>Support the Chamber of Commerce and Industry (TCCI) 'Food Trail Strategy'.</li> </ul>	●	●	●	●
S3.2: Engage with local manufacturing, building and construction sectors.	CEO	<ul style="list-style-type: none"> <li>Facilitate engagement with key stakeholders.</li> </ul>	●	●	●	●
S3.3: Facilitate participation in digital Economy and knowledge intensive enterprises.	CEO	<ul style="list-style-type: none"> <li>Develop Social Media Policy and Guidelines which includes continued use of social media and digital platforms.</li> </ul>	●	●	●	●

### 9.2.1 Goal – Economic Key Performance Indicators (KPIs)

**The following KPIs have been identified to monitor progress against the Goals**

<b>Goal Area - Efficiency and Effectiveness Indicator</b>	<ul style="list-style-type: none"> <li>Percentage of local jobs filled by local people.</li> </ul>
<b>Goal Area monitoring and accountability KPIs</b>	<ul style="list-style-type: none"> <li>Number of Visitors to the Visitor’s Centre.</li> <li>Number of jobs in Toodyay</li> <li>Number of Business Start-ups.</li> <li>Number of Business Development Applications.</li> <li>Customer Satisfaction with Economic Development (as determined by survey).</li> </ul>

### 9.3 Goal – Natural Environment “Protecting where we live”

**Strategic Outcome – “Toodyay is a proud, rural lifestyle community with many natural assets including ecosystems that are maintained and protected for future generations”.**

#### Objective 1 – “Preserve and protect our natural assets for future generations”

Council Adopted Strategies to achieve Objective	RO	Shires response to make it happen	2019	2020	2021	2022
S1.1: Help protect and enhance the river ecosystem including the riparian vegetation.	MPD CEO	<ul style="list-style-type: none"> <li>Review and Implement the Environmental Management Strategy.</li> <li>Continue to lobby relevant government agencies.</li> </ul>	● ●	● ●	● ●	● ●
S1.2: Support the mitigation of adverse environmental impact to biodiversity and natural ecosystems throughout the Shire.	MPD	<ul style="list-style-type: none"> <li>Continue with Planning Controls and Policy development.</li> </ul>	●	●	●	●
S1.3: Enhance and protect biodiversity and natural ecosystems in Shire controlled reserves.	MWS MPD	<ul style="list-style-type: none"> <li>Implement Reserve Management Plans.</li> <li>Develop a Biodiversity Strategy to protect flora and fauna within the district.</li> </ul>	● ●	● ●	●	●
S1.4: Reduce the extreme weather impacts through emergency management planning.	CEO CEO	<ul style="list-style-type: none"> <li>Continue support for the Local Emergency Management Committee and Bush Fire Advisory Committee and continue funding for the Community Emergency Services Manager.</li> <li>Implement Local Emergency Management Arrangements.</li> </ul>	● ●	● ●	● ●	● ●
S1.5: Develop strategies to interpret and utilise the natural environment for recreation, eco-tourism and land conservation.	MWS MWS	<ul style="list-style-type: none"> <li>Initiate improvements to Pelham Reserve.</li> <li>Construct the River-walk way.</li> </ul>	●	●		● ●

#### Objective 2 – “Ensure sustainable operating practices”

S2.1: Embed environmental awareness into operational decisions to better understand and minimise impacts on natural ecosystems, erosion and sediment inflows to waterways.	MWS	<ul style="list-style-type: none"> <li>Mitigate environmental impacts through design and infrastructure projects.</li> </ul>	●	●	●	●
S2.2: Continue to implement Environmental Management Strategy.	MPD	<ul style="list-style-type: none"> <li>Continue as planned.</li> </ul>	●	●	●	●
S2.3: Support resources and opportunities that minimise waste and improve recycling.	CEO	<ul style="list-style-type: none"> <li>Continue implementation of Regional Waste Minimisation Plan.</li> </ul>	●	●	●	●
S2.4: Introduce targeted initiatives to reduce our carbon footprint.	MPD	<ul style="list-style-type: none"> <li>Continue to investigate options to reduce the Shire’s carbon footprint.</li> </ul>			●	
S2.5: Support conservation protection covenants and Policies.	MPD	<ul style="list-style-type: none"> <li>Continue review of Policies to ensure they remain relevant to invite natural environment outcomes.</li> </ul>	●	●	●	●

### 9.3.1 Goal – Natural Environment Key Performance Indicators (KPIs)

The following KPIs have been identified to monitor progress against the Goals

#### Goal Area - Efficiency and Effectiveness Indicator

- Achievements in line with Environmental Management Strategy and other guiding documents.

#### Goal Area monitoring and accountability KPIs

- Waste Management – Waste Generated vs Waste Recycled.
- Organisation Energy Consumption in kWh.
- Annual Reporting on achievement vs targeted activities on Shire controlled reserves.

## 9.4 Goal – Built Environment “Protecting where we live”

**Strategic Outcome – “Our community can live, work and play through planned development and maintenance”.**

### Objective 1 – “Ensure safe and sustainable transport options”

Council Adopted Strategies to achieve Objective	RO	Shires response to make it happen	2019	2020	2021	2022
S1.1: Apply metrics to local road upgrades and maintenance to ensure best practice value expenditure.	MWS	<ul style="list-style-type: none"> <li>Integrate metrics and service standards to capital and maintenance planning.</li> </ul>	●	●	●	●
S1.2: Continue to invest in local road infrastructure	MWS MCS MWS	<ul style="list-style-type: none"> <li>Continue implement Capital and Maintenance Plans as per LTFP.</li> <li>Monitor the financial sustainability ratios (Health Score Asset Metrics).</li> <li>Update Road Preservation Plan</li> </ul>	● ● ●	● ● ●	● ● ●	● ● ●
S1.3: Continue advocacy for investment in State road systems.	CEO	<ul style="list-style-type: none"> <li>Advocate and lobby as required.</li> </ul>	●	●	●	●
S1.4: Improve footpaths and streetscapes.	MWS MWS MWS	<ul style="list-style-type: none"> <li>Develop Streetscape Plan.</li> <li>Update Shared Path Plan.</li> <li>Develop walk and mountain bike trails.</li> </ul>	●	●	●	●
S1.5: Advocate for improved public transport options for residents.	CEO	<ul style="list-style-type: none"> <li>Continue advocacy as required</li> </ul>	●	●	●	●

### Objective 2 – “Ensure our built environment meets community needs”

S2.1: Encourage diverse housing and development options.	MPD	<ul style="list-style-type: none"> <li>Complete the Shire Local Planning Scheme No 5 and relevant Policies.</li> </ul>		●		
S2.1: Upgrade local infrastructure to cater for seniors.	CEO MWS	<ul style="list-style-type: none"> <li>Advocate for improvements to Pedestrian Railway crossings in Toodyay.</li> <li>Implement infrastructure requirements in the ‘Age Friendly’ Plan.</li> </ul>	● ●	● ●	● ●	● ●
S2.3: Ensure appropriate facilities to engage and retain young people.	MCD MCD	<ul style="list-style-type: none"> <li>Collaborate with the Community Resource Centre in respect to youth engagement.</li> <li>Continue to advocate for age appropriate facilities for young people.</li> </ul>	● ●	● ●	● ●	● ●
S2.4 Reinforce our heritage vision in local planning scheme review.	MPD	<ul style="list-style-type: none"> <li>Implement the Heritage Strategy and integrate with the review of the Shire Local Planning Scheme No 5 and relevant Policies.</li> </ul>			●	●
S2.5: Enhance and maintain our parks, gardens and public greens.	MWS	<ul style="list-style-type: none"> <li>Create and implement Maintenance Plans for specific spaces.</li> </ul>		●	●	●

### 9.4 Goal – Built Environment “Protecting where we live”

**Strategic Outcome – “Our community can live, work and play through planned development and maintenance”.**

#### Objective 3 – “Improve processes to support the built environment”

Council Adopted Strategies to achieve Objective	RO	Shires response to make it happen	2019	2020	2021	2022
S3.1: Adjust regulatory processes to be more enabling and accessible.	MPD	<ul style="list-style-type: none"> <li>Upgrade and build disability access to identified public toilets and public buildings as specified in the Disability Access and Inclusion Plan (DAIP).</li> </ul>		●	●	●
S3.2: Implement asset rationalisation and consolidation.	CEO	<ul style="list-style-type: none"> <li>Continue with the rationalisation of Council built assets.</li> </ul>	●	●		

### 9.4.1 Goal – Built Environment Key Performance Indicators (KPIs)

The following KPIs have been identified to monitor progress against the Goals

<b>Goal Area - Efficiency and Effectiveness Indicator</b>	<p>As per Asset Management Plan:</p> <ul style="list-style-type: none"> <li>Infrastructure Asset Rating.</li> <li>Building Asset Rating.</li> <li>Plant and Equipment Asset Rating.</li> </ul>
<b>Goal Area monitoring and accountability KPIs</b>	<ul style="list-style-type: none"> <li>Asset Consumption Ratio.</li> <li>Asset Sustainability Ratio</li> <li>Asset Renewal Funding Ratio.</li> <li>Roads Budget vs Actual.</li> <li>Buildings Budget vs Actual.</li> <li>Building Applications turnaround time (Certified and uncertified).</li> <li>Planning Applications turnaround time.</li> <li>Customer Satisfaction Index with Public Places.</li> </ul>

**9.5 Goal – Governance “Responsible and responsive civic leadership”**

**Strategic Outcome – “A Council that engages with the community and provides good governance on behalf of the community”**

**Objective 1 – “Provide accountable and transparent leadership for the community”**

Council Adopted Strategies to achieve Objective	RO	Shires response to make it happen	2019	2020	2021	2022
S1.1: Use Strategic Community Plan as a blueprint for Council policy development and decisions.	CEO	<ul style="list-style-type: none"> <li>Adopt and implement the Corporate Business Plan.</li> <li>Implement and review informing strategies.</li> </ul>	● ●	● ●	● ●	● ●
S1.2: Complete the development of a new Local Planning Scheme No. 5 and related Policies.	MPD	<ul style="list-style-type: none"> <li>Complete the Shire Local Planning Scheme No 5 and relevant Policies.</li> </ul>		●		
S1.3: Provide clear and engaged leadership on behalf of the community.	CEO CEO	<ul style="list-style-type: none"> <li>Finalise the Community Engagement Strategy.</li> <li>Ongoing monitoring and update of the Risk Register.</li> </ul>	● ●	●	●	●
S1.4 Increase communication on advocacy undertaken for services and initiatives that benefit.	CEO	<ul style="list-style-type: none"> <li>Continue to lobby Government agencies to support the Shire.</li> </ul>	●	●	●	●

**Objective 2 – “Consistently improve our governance practices”**

S2.1: Build a positive culture of engagement between the Shire and its community.	CEO	<ul style="list-style-type: none"> <li>Implement the Community Engagement Strategy.</li> </ul>		●	●	●
S2.2: Improve internal and external communication to maximise transparency.	CEO CEO	<ul style="list-style-type: none"> <li>Continue organisational team briefings for staff.</li> <li>Complete Communication Plan.</li> </ul>	●	● ●	●	●
S2.3: Ensure appropriate induction and skills for all elected members.	CEO CEO CEO	<ul style="list-style-type: none"> <li>Review and improve Councillor induction program with facilitation and legal practitioners input.</li> <li>Review Councillor Information Bulletin for adequacy and appropriate content.</li> <li>Participate in the Australian Institute of Company Directors Best Practice Review.</li> </ul>	● ●	●	●	● ●

### 9.5 Goal – Governance “Responsible and responsive civic leadership”

Strategic Outcome – “A Council that engages with the community and provides good governance on behalf of the community”

#### Objective 3 – “Ensure rigorous organisational system”

Council Adopted Strategies to achieve Objective	RO	Shires response to make it happen	2019	2020	2021	2022
S3.1: Maintain long term financial (LTFP) and resourcing plans.	MCS	<ul style="list-style-type: none"> <li>Continue to test assumptions and update the current LTFP.</li> <li>Continue to review and update Asset Management Plans and other informing strategies.</li> </ul>	●	●	●	●
S3.2: Operate to best practice management in all areas.	CEO	<ul style="list-style-type: none"> <li>Implement and monitor the HR Operational Plan to ensure a well resourced, skilled and effective workforce.</li> </ul>	●			
	CEO	<ul style="list-style-type: none"> <li>Continue routine Policy and procedures review.</li> </ul>	●	●	●	●
	CEO	<ul style="list-style-type: none"> <li>Continue to review and update governance practices via the shire’s compliance calendar.</li> </ul>	●	●	●	●
S3.3: Ongoing review of customer service and satisfaction.	CEO	<ul style="list-style-type: none"> <li>Undertake a regular Customer Satisfaction and Wellbeing survey against Shire products and service offerings on a periodic basis to set targets and actions.</li> </ul>	●	●	●	●
S3.4: Embed innovation in information and communication technologies.	CEO	<ul style="list-style-type: none"> <li>Continue implementation of ICT upgrades and review document Information management.</li> </ul>	●	●	●	●
	CEO	<ul style="list-style-type: none"> <li>Review dedicated Councillor Extranet system.</li> </ul>		●		
	MCS	<ul style="list-style-type: none"> <li>Develop and Implement the ICT Strategy.</li> </ul>	●	●	●	●

### 9.5.1 Goal – Governance Key Performance Indicators (KPIs)

The following KPIs have been identified to monitor progress against the Goals

<b>Goal Area - Efficiency and Effectiveness Indicator</b>	<ul style="list-style-type: none"> <li>MyCouncil Financial Health Score (FHS).</li> <li>Results of Compliance Audit Return/s.</li> <li>Unqualified Financial Audit Reports.</li> <li>Councillor self-assessment through AICD Index.</li> </ul>
<b>Goal Area monitoring and accountability KPIs</b>	<ul style="list-style-type: none"> <li>Financial Sustainability Ratios</li> <li>Positive Net Promoter Scores</li> <li>Culture and Employee experience (HR Metrics)</li> </ul>

## Section 10 – Revenue by Program

	2018/19	2019/20	2020/21	2021/22	2022/23
	Budget	Budget	Budget	Budget	Budget
	\$	\$	\$	\$	\$
<b>Revenue</b>					
Governance	59,500	60,809	62,147	63,514	64,911
General purpose funding	7,437,013	8,231,795	8,430,841	8,634,894	8,843,939
Law, order, public safety	373,358	381,044	389,427	397,994	406,750
Health	64,500	65,919	67,369	68,851	70,366
Housing	10,500	10,731	10,967	11,208	11,455
Community amenities	720,900	736,760	752,969	769,534	786,464
Recreation and culture	125,000	127,024	129,093	231,207	133,367
Transport	175,128	175,128	178,981	182,918	186,943
Economic services	197,000	201,334	205,763	210,290	214,917
Other property and services	115,500	118,041	120,638	123,292	126,004
<b>Total</b>	<b>9,278,399</b>	<b>10,108,584</b>	<b>10,348,194</b>	<b>10,693,703</b>	<b>10,845,115</b>

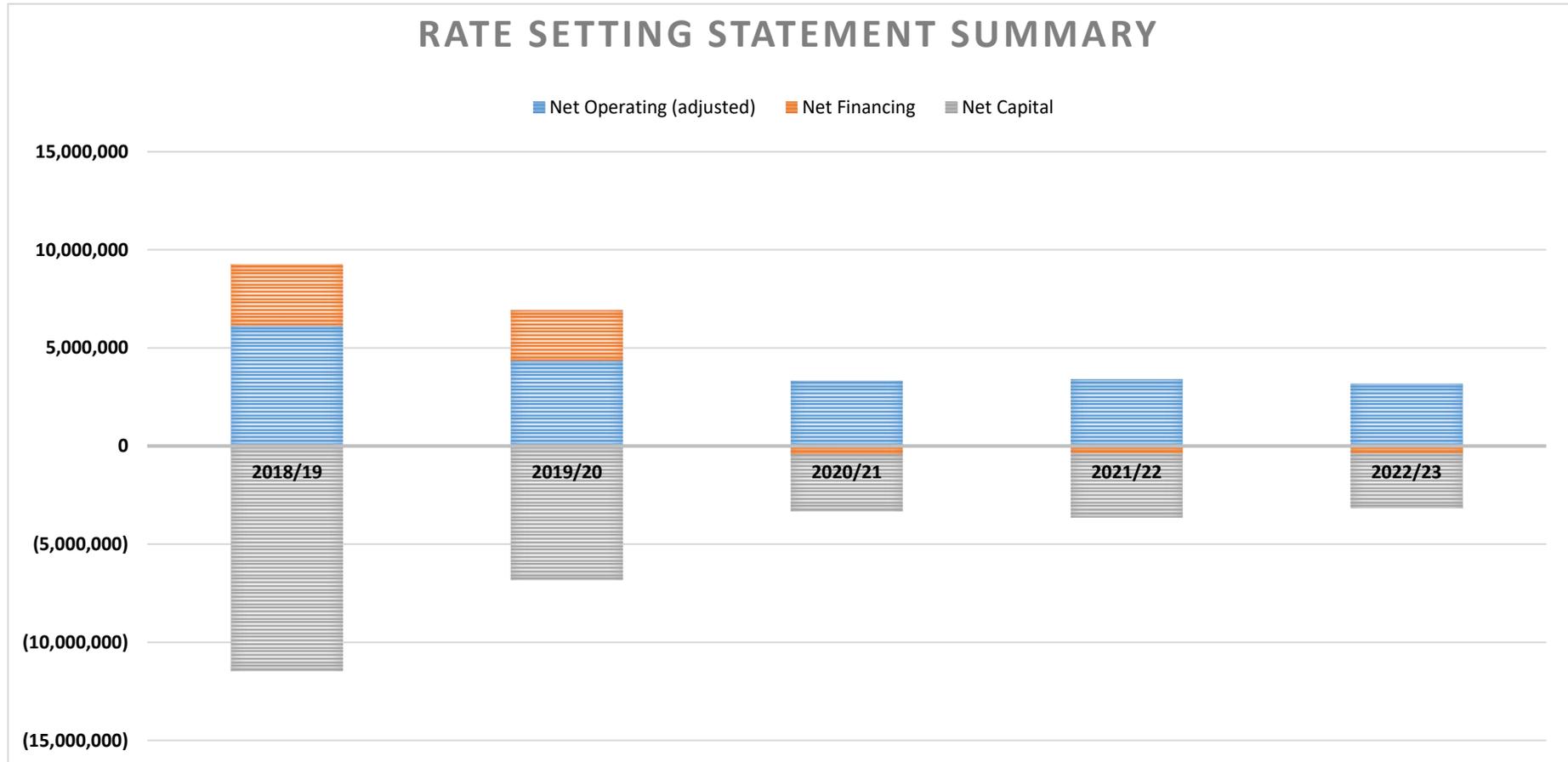
## Section 11 – Expenditure by Program

	2018/19 Budget	2019/20 Budget	2020/21 Budget	2021/22 Budget	2022/23 Budget
<b>EXPENSES EXCLUDING FINANCE COSTS</b>	\$	\$	\$	\$	\$
Governance	(813,077)	(863,131)	(856,339)	(868,500)	(863,048)
General purpose funding	(440,623)	(333,675)	(339,916)	(329,342)	(336,128)
Law, order, public safety	(1,239,420)	(1,144,678)	(1,165,077)	(1,175,435)	(1,196,774)
Health	(295,939)	(289,340)	(294,650)	(296,533)	(302,135)
Education and welfare	(64,034)	(63,876)	(65,210)	(64,674)	(66,097)
Housing	(39,307)	(46,160)	(46,470)	(46,787)	(47,112)
Community amenities	(1,300,252)	(1,296,849)	(1,324,800)	(1,341,850)	(1,370,819)
Recreation and culture	(1,465,415)	(1,667,573)	(1,784,885)	(1,883,897)	(1,916,456)
Transport	(4,481,610)	(4,174,562)	(4,355,522)	(4,373,891)	(4,462,256)
Economic services	(1,183,766)	(1,156,906)	(1,180,782)	(1,187,393)	(1,211,906)
Other property and services	(323,411)	(378,094)	(386,145)	(385,213)	(393,785)
<b>Total</b>	<b>(11,646,854)</b>	<b>(11,414,844)</b>	<b>(11,799,795)</b>	<b>(11,953,514)</b>	<b>(12,166,516)</b>
<b>FINANCE COSTS</b>					
Recreation and culture	(136,422)	(175,855)	(221,059)	(208,937)	(196,989)
Transport	(34,040)	(31,701)	(29,040)	(26,509)	(24,654)
Economic services	(3,603)	(2,362)	(1,043)	0	0
Other property and services	(3,973)	(1,054)	(876)	0	0
<b>Total</b>	<b>(178,038)</b>	<b>(210,972)</b>	<b>(252,018)</b>	<b>(235,446)</b>	<b>(221,642)</b>
<b>OPERATING ACTIVITIES</b>					
(profit) on asset disposal	(101,685)	(1,760)	0	(33,141)	(115,058)
Loss on asset disposal	194,752	0	47,137	0	0
Depreciation on assets	3,706,700	3,584,114	3,666,836	3,628,898	3,646,677
<b>Grand Total</b>	<b>(8,025,125)</b>	<b>(8,043,462)</b>	<b>(8,337,840)</b>	<b>(8,593,203)</b>	<b>(8,856,540)</b>

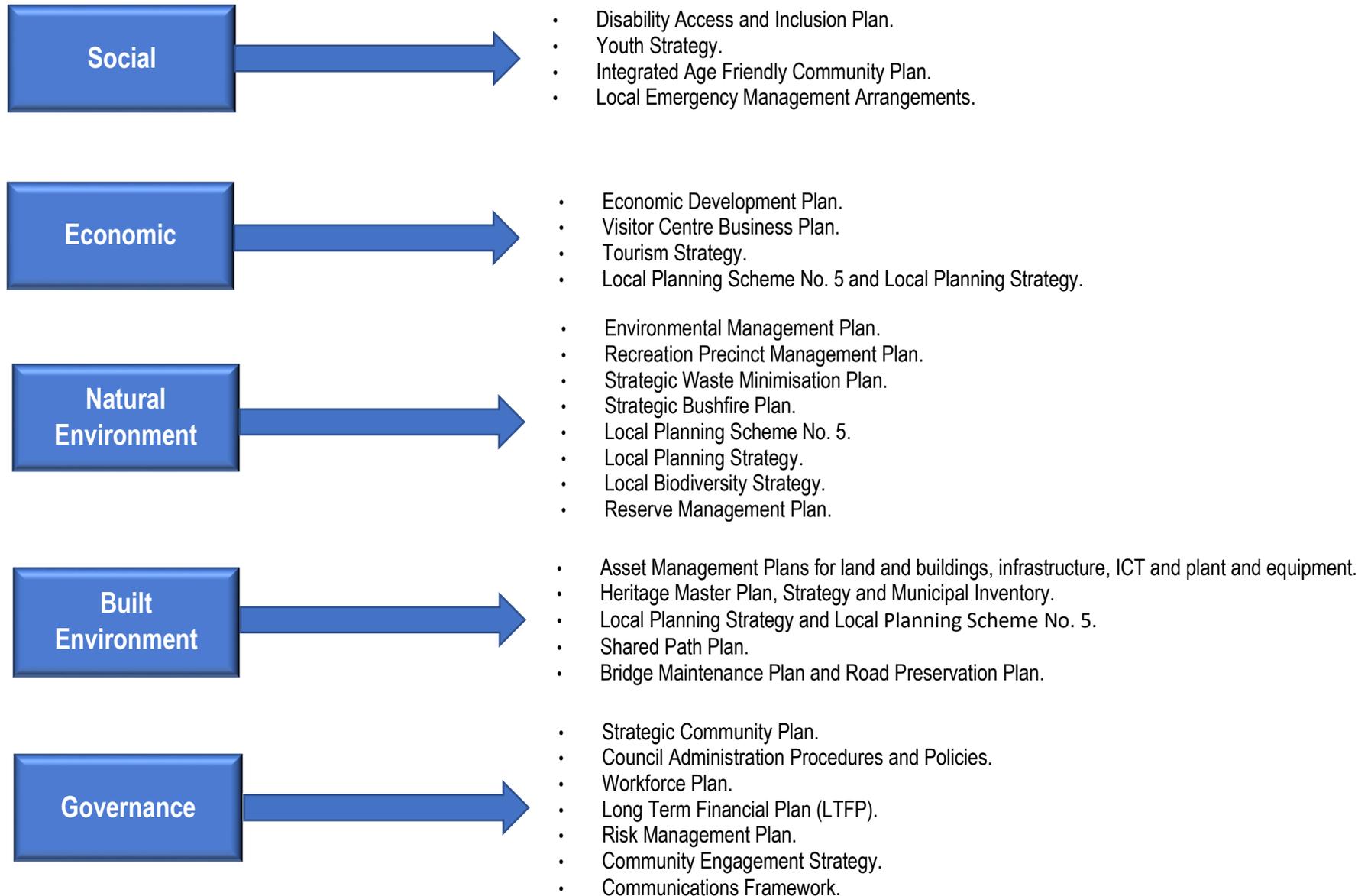
## Section 12 – Capital, Asset Improvement and Major Projects

	2018/19	2019/20	2020/21	2021/22	2022/23
	Budget	Budget	Budget	Budget	Budget
	\$	\$	\$	\$	\$
Governance	58,000	75,500	25,500	251,500	20,500
Law, Order, Public Safety	773,308	48,180	385,911	409,841	32,880
Health	0	21,000	6,000	8,000	30,000
Education & Welfare Services	20,000	0	0	0	0
Housing	0	19,000	39,000	14,000	44,000
Community Amenities	48,000	0	0	0	112,000
Recreation And Culture	9,133,021	4,401,987	176,000	290,500	178,500
Transport	2,803,026	2,601,599	2,582,983	2,637,989	2,795,654
Economic Services	22,900	8,000	10,000	0	10,000
Other Property And Services	700,000	73,500	70,000	80,000	80,000
Finance & Borrowing	301,176	336,609	342,730	288,328	301,576
<b>Total</b>	<b>13,859,431</b>	<b>7,585,375</b>	<b>3,638,124</b>	<b>3,980,158</b>	<b>3,605,110</b>

# Section 13 – Rates Setting Statement Summary



## Section 14 – Resourcing and Informing Plans



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**SHIRE OF TOODYAY**  
**FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

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**COMMUNITY VISION**

We are a vibrant rural community that respects our environment, celebrates our past and embarks on a sustainable future. Local Government and Community working together to obtain the best possible social, economic and environmental outcomes for the people of Toodyay.

Principal place of business:  
15 Fiennes Street  
Toodyay WA 6566

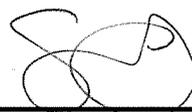
**SHIRE OF TOODYAY  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2019**

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

**STATEMENT BY CHIEF EXECUTIVE OFFICER**

The attached financial report of the Shire of Toodyay for the financial year ended 30 June 2019 is based on proper accounts and records to present fairly the financial position of the Shire of Toodyay at 30 June 2019 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the                    29                    day of                    November                    2019



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Chief Executive Officer

Stan Scott

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Name of Chief Executive Officer

**SHIRE OF TOODYAY**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR YEAR ENDED 30TH JUNE 2019**

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
<b>Revenue</b>				
Rates	22(a)	6,401,667	6,381,727	6,194,796
Operating grants, subsidies and contributions	2(a)	3,349,662	1,433,572	2,098,949
Fees and charges	2(a)	1,272,979	1,258,100	1,234,052
Interest earnings	2(a)	173,625	185,000	181,060
Other revenue	2(a)	19,725	20,000	3,719,967
		<b>11,217,658</b>	<b>9,278,399</b>	<b>13,428,824</b>
<b>Expenses</b>				
Employee costs		(4,485,833)	(4,537,774)	(4,179,392)
Materials and contracts		(2,728,069)	(2,791,750)	(6,060,715)
Utility charges		(272,637)	(237,723)	(237,777)
Depreciation on non-current assets	11(d)	(4,214,625)	(3,706,700)	(4,060,534)
Interest expenses	2(b)	(110,038)	(178,038)	(116,796)
Insurance expenses		(274,141)	(256,750)	(255,850)
Other expenditure		(97,136)	(116,157)	(89,676)
		<b>(12,182,479)</b>	<b>(11,824,892)</b>	<b>(15,000,740)</b>
		<b>(964,821)</b>	<b>(2,546,493)</b>	<b>(1,571,916)</b>
Non-operating grants, subsidies and contributions	2(a)	595,291	4,964,252	833,983
Profit on asset disposals	11(a)	48,326	101,685	2,544
(Loss) on asset disposals	11(a)	(38,007)	(194,752)	(20,108)
Fair value adjustments to financial assets at fair value through profit or loss	8	46,400	0	0
Assets written off	9,10	(18,989)	0	0
(Loss) on revaluation of Parks & Ovals	10(a)	0	0	(767,717)
		<b>633,021</b>	<b>4,871,185</b>	<b>48,702</b>
<b>Net result for the period</b>		<b>(331,800)</b>	<b>2,324,692</b>	<b>(1,523,214)</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	12	0	0	(922,766)
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>(922,766)</b>
<b>Total comprehensive income for the period</b>		<b>(331,800)</b>	<b>2,324,692</b>	<b>(2,445,980)</b>

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

**SHIRE OF TOODYAY**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
<b>Revenue</b>				
	2(a)			
Governance		31,394	59,500	69,310
General purpose funding		8,197,515	7,437,013	7,926,279
Law, order, public safety		802,397	373,358	812,792
Health		55,278	64,500	59,129
Education and welfare		0	0	15,240
Housing		10,714	10,500	6,519
Community amenities		697,940	720,900	732,273
Recreation and culture		344,923	125,000	121,624
Transport		588,878	175,128	181,117
Economic services		250,539	197,000	210,050
Other property and services		238,080	115,500	3,294,491
		<b>11,217,658</b>	<b>9,278,399</b>	<b>13,428,824</b>
<b>Expenses</b>				
	2(b)			
Governance		(791,792)	(813,077)	(878,304)
General purpose funding		(411,426)	(440,623)	(388,397)
Law, order, public safety		(1,274,547)	(1,239,420)	(998,526)
Health		(301,743)	(295,939)	(285,465)
Education and welfare		(65,797)	(64,034)	(61,892)
Housing		(34,195)	(39,307)	(38,474)
Community amenities		(1,258,925)	(1,300,252)	(1,245,727)
Recreation and culture		(1,440,176)	(1,465,415)	(1,383,753)
Transport		(4,731,484)	(4,481,610)	(4,424,402)
Economic services		(1,249,671)	(1,183,766)	(1,106,429)
Other property and services		(512,685)	(323,411)	(4,072,575)
		<b>(12,072,441)</b>	<b>(11,646,854)</b>	<b>(14,883,944)</b>
<b>Finance Costs</b>				
	2(b)			
Recreation and culture		(66,482)	(136,422)	(70,965)
Transport		(36,352)	(34,040)	(36,289)
Economic services		(3,600)	(3,603)	(4,547)
Other property and services		(3,604)	(3,973)	(4,995)
		<b>(110,038)</b>	<b>(178,038)</b>	<b>(116,796)</b>
		<b>(964,821)</b>	<b>(2,546,493)</b>	<b>(1,571,916)</b>
Non-operating grant, subsidies and contributions	2(a)	595,291	4,964,252	833,983
Profit on disposal of assets	11(a)	48,326	101,685	2,544
(Loss) on disposal of assets	11(a)	(38,007)	(194,752)	(20,108)
Fair value adjustments to financial assets at fair value through profit or loss	8	46,400	0	0
Assets Written off	9,10	(18,989)	0	0
(Loss) on revaluation of Parks & Ovals	10(a)	0	0	(767,717)
		<b>633,021</b>	<b>4,871,185</b>	<b>48,702</b>
		<b>(331,800)</b>	<b>2,324,692</b>	<b>(1,523,214)</b>
<b>Net result for the period</b>				
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	12	0	0	(922,766)
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>(922,766)</b>
<b>Total comprehensive income for the period</b>		<b>(331,800)</b>	<b>2,324,692</b>	<b>(2,445,980)</b>

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

**SHIRE OF TOODYAY**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30TH JUNE 2019**

	NOTE	2019 \$	2018 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	2,291,510	5,245,342
Trade receivables	5	1,018,435	1,310,428
Other financial assets	8	3,759,390	0
Inventories	6	73,576	61,366
Other current assets	7	172	2,016
<b>TOTAL CURRENT ASSETS</b>		<b>7,143,083</b>	<b>6,619,152</b>
<b>NON-CURRENT ASSETS</b>			
Trade receivables	5	265,109	230,161
Other financial assets	8(b)	46,400	0
Property, plant and equipment	9	31,556,256	31,649,814
Infrastructure	10	116,204,096	116,920,918
<b>TOTAL NON-CURRENT ASSETS</b>		<b>148,071,861</b>	<b>148,800,893</b>
<b>TOTAL ASSETS</b>		<b>155,214,944</b>	<b>155,420,045</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	13	774,537	423,369
Borrowings	14	238,849	240,977
Employee related provisions	15	696,800	677,907
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,710,186</b>	<b>1,342,253</b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	14	1,585,052	1,818,124
Employee related provisions	15	74,747	82,909
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>1,659,799</b>	<b>1,901,033</b>
<b>TOTAL LIABILITIES</b>		<b>3,369,985</b>	<b>3,243,286</b>
<b>NET ASSETS</b>		<b>151,844,959</b>	<b>152,176,759</b>
<b>EQUITY</b>			
Retained surplus		61,205,316	61,976,052
Reserves - cash backed	4	3,759,390	3,320,454
Revaluation surplus	12	86,880,253	86,880,253
<b>TOTAL EQUITY</b>		<b>151,844,959</b>	<b>152,176,759</b>

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

**SHIRE OF TOODYAY**  
**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

		RETAINED	RESERVES	REVALUATION	TOTAL
	NOTE	SURPLUS	CASH BACKED	SURPLUS	EQUITY
		\$	\$	\$	\$
<b>Balance as at 1 July 2017</b>		<b>63,667,423</b>	<b>3,152,297</b>	<b>87,803,019</b>	<b>154,622,739</b>
Comprehensive income					
Net result for the period		(1,523,214)	0	0	(1,523,214)
Other comprehensive income	12	0	0	(922,766)	(922,766)
Total comprehensive income		(1,523,214)	0	(922,766)	(2,445,980)
Transfers from/(to) reserves		(168,157)	168,157	0	0
<b>Balance as at 30 June 2018</b>		<b>61,976,052</b>	<b>3,320,454</b>	<b>86,880,253</b>	<b>152,176,759</b>
Comprehensive income					
Net result for the period		(331,800)	0	0	(331,800)
Total comprehensive income		(331,800)	0	0	(331,800)
Transfers from/(to) reserves		(438,936)	438,936	0	0
<b>Balance as at 30 June 2019</b>		<b>61,205,316</b>	<b>3,759,390</b>	<b>86,880,253</b>	<b>151,844,959</b>

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

**SHIRE OF TOODYAY**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		6,285,265	6,381,727	6,117,240
Operating grants, subsidies and contributions		3,675,382	1,433,572	1,658,724
Fees and charges		1,272,979	1,258,100	1,234,052
Interest received		173,625	185,000	181,060
Goods and services tax received		208,582	0	784,383
Other revenue		19,725	20,000	3,719,967
		11,635,558	9,278,399	13,695,426
<b>Payments</b>				
Employee costs		(4,427,872)	(4,537,774)	(4,157,976)
Materials and contracts		(2,432,915)	(2,791,750)	(5,940,214)
Utility charges		(272,637)	(237,723)	(237,777)
Interest expenses		(111,620)	(178,038)	(118,300)
Insurance paid		(274,141)	(256,750)	(255,850)
Goods and services tax paid		(160,855)	0	(848,093)
Other expenditure		(97,136)	(116,157)	(89,676)
		(7,777,176)	(8,118,192)	(11,647,886)
<b>Net cash provided by (used in) operating activities</b>	16	3,858,382	1,160,207	2,047,540
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	9(a)	(1,176,057)	(4,323,974)	(830,500)
Payments for construction of infrastructure	10(a)	(2,627,146)	(7,994,931)	(1,941,404)
Net proceeds from financial assets	8	(3,759,390)	0	0
Non-operating grants, subsidies and contributions	2(a)	595,291	4,964,252	833,983
Proceeds from sale of property, plant & equipment	11(a)	390,288	850,000	181,999
<b>Net cash provided by (used in) investment activities</b>		(6,577,014)	(6,504,653)	(1,755,922)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	14(b)	(235,200)	(301,174)	(228,745)
Proceeds from new borrowings	14(b)	0	1,800,000	0
<b>Net cash provided by (used in) financing activities</b>		(235,200)	1,498,826	(228,745)
<b>Net increase (decrease) in cash held</b>		(2,953,832)	(3,845,620)	62,873
Cash at beginning of year		5,245,342	5,245,342	5,182,469
<b>Cash and cash equivalents at the end of the year</b>	16	2,291,510	1,399,722	5,245,342

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

**SHIRE OF TOODYAY**  
**RATE SETTING STATEMENT**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	23 (b)	2,441,160	2,447,596	2,062,822
		2,441,160	2,447,596	2,062,822
<b>Revenue from operating activities (excluding rates)</b>				
Governance		77,794	59,500	69,310
General purpose funding		1,830,729	1,055,286	1,696,377
Law, order, public safety		802,397	373,358	812,792
Health		55,278	64,500	59,129
Education and welfare		0	0	15,240
Housing		10,714	10,500	6,519
Community amenities		697,940	720,900	732,273
Recreation and culture		344,923	125,000	121,624
Transport		637,204	175,128	181,117
Economic services		250,539	263,959	210,050
Other property and services		238,080	150,226	3,297,035
		4,945,598	2,998,357	7,201,466
<b>Expenditure from operating activities</b>				
Governance		(791,792)	(813,077)	(878,304)
General purpose funding		(411,426)	(440,623)	(388,397)
Law, order, public safety		(1,274,547)	(1,239,420)	(998,526)
Health		(301,743)	(295,939)	(285,465)
Education and welfare		(65,797)	(64,034)	(61,892)
Housing		(34,195)	(39,307)	(38,474)
Community amenities		(1,258,925)	(1,300,252)	(1,245,727)
Recreation and culture		(1,512,365)	(1,601,837)	(1,454,718)
Transport		(4,811,970)	(4,515,650)	(4,460,691)
Economic services		(1,253,271)	(1,269,502)	(1,110,976)
Other property and services		(523,444)	(440,003)	(4,865,395)
		(12,239,475)	(12,019,644)	(15,788,565)
Non-cash amounts excluded from operating activities	23 (a)	4,136,993	3,799,767	4,888,359
<b>Amount attributable to operating activities</b>		(715,724)	(2,773,924)	(1,635,918)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	2(a)	595,291	4,964,252	833,983
Proceeds from disposal of assets	11(a)	390,288	850,000	181,999
Purchase of property, plant and equipment	9(a)	(1,176,057)	(4,323,974)	(830,500)
Purchase and construction of infrastructure	10 (a)	(2,627,146)	(7,994,931)	(1,941,404)
<b>Amount attributable to investing activities</b>		(2,817,624)	(6,504,653)	(1,755,922)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	14(b)	(235,200)	(301,174)	(228,745)
Proceeds from borrowings	14(c)	0	1,800,000	0
Transfers to reserves (restricted assets)	4	(766,936)	(1,239,350)	(395,654)
Transfers from reserves (restricted assets)	4	328,000	2,864,603	227,497
<b>Amount attributable to financing activities</b>		(674,136)	3,124,079	(396,902)
<b>Surplus/(deficit) before imposition of general rates</b>		(4,207,484)	(6,154,498)	(3,788,742)
<b>Total amount raised from general rates</b>	22	6,366,786	6,381,727	6,229,902
<b>Surplus/(deficit) after imposition of general rates</b>	23 (b)	<b>2,159,302</b>	<b>227,229</b>	<b>2,441,160</b>

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

## 1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this financial report. This is not in accordance with the requirements of *AASB 1051 Land Under Roads paragraph 15* and *AASB 116 Property, Plant and Equipment paragraph 7*.

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 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.

### CRITICAL ACCOUNTING ESTIMATES

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

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

### THE 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.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 25 to these financial statements.

## 2. REVENUE AND EXPENSES

### (a) Revenue

#### Grant Revenue

Grants, subsidies and contributions are included as both operating and non-operating revenues in the Statement of Comprehensive Income:

	2019 Actual \$	2019 Budget \$	2018 Actual \$
<b>Operating grants, subsidies and contributions</b>			
Governance	30,241	59,500	1,475,488
General purpose funding	1,579,371	819,286	0
Law, order, public safety	721,175	291,658	487,123
Health	0	500	0
Education and welfare	0	0	15,240
Housing	1,354	500	0
Community amenities	909	5,000	0
Recreation and culture	268,020	48,000	35,829
Transport	637,203	175,128	73,628
Economic services	4,609	6,000	11,641
Other property and services	106,780	28,000	0
	3,349,662	1,433,572	2,098,949
<b>Non-operating grants, subsidies and contributions</b>			
Law, order, public safety	0	632,458	10,000
Recreation and culture	0	3,634,772	50,455
Transport	595,291	697,022	773,528
	595,291	4,964,252	833,983
<b>Total grants, subsidies and contributions</b>	<b>3,944,953</b>	<b>6,397,824</b>	<b>2,932,932</b>

#### SIGNIFICANT ACCOUNTING POLICIES

##### Grants, donations and other contributions

Grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over

##### Grants, donations and other contributions (Continued)

a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 21. That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operations for the current reporting period.

**2. REVENUE AND EXPENSES (Continued)**

**(a) Revenue (Continued)**

**Other revenue**

Reimbursements and recoveries  
 Other

**Fees and Charges**

Governance  
 General purpose funding  
 Law, order, public safety  
 Health  
 Housing  
 Community amenities  
 Recreation and culture  
 Economic services  
 Other property and services

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
	0	0	3,700,707
	19,725	20,000	19,260
	19,725	20,000	3,719,967
	1,152	0	1,472
	23,129	31,000	27,383
	81,222	81,700	80,230
	55,278	64,000	59,129
	9,360	10,000	6,226
	697,031	715,900	715,147
	76,903	77,000	75,388
	245,930	191,000	192,781
	82,974	87,500	76,296
	1,272,979	1,258,100	1,234,052
	85,582	70,000	72,562
	56,507	75,000	76,344
	31,536	40,000	32,154
	173,625	185,000	181,060

There were no changes during the year to the amount of the fees or charges detailed in the original budget.

**Interest earnings**

Reserve accounts interest  
 Rates instalment and penalty interest (refer Note 22(b))  
 Other interest earnings

**2. REVENUE AND EXPENSES (Continued)**

**(b) Expenses**

**Auditors remuneration**

- Audit of the Annual Financial Report
- Other services

**Interest expenses (finance costs)**

Borrowings (refer Note 14(b))

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
	29,005	25,000	16,250
	14,772	12,000	31,775
	43,777	37,000	48,025
	110,038	178,038	116,796
	110,038	178,038	116,796

**3. CASH AND CASH EQUIVALENTS**

	NOTE	2019	2018
		\$	\$
Cash at bank and on hand		1,480,172	1,924,883
Term deposits		811,338	3,320,459
		2,291,510	5,245,342
Financial assets at amortised cost - term deposit	8	3,759,390	0
		6,050,900	5,245,342
<b>Comprises:</b>			
- Unrestricted cash and cash equivalents		1,730,636	1,876,962
- Restricted cash and cash equivalents		4,320,264	3,368,380
		6,050,900	5,245,342
The following restrictions have been imposed by regulations or other externally imposed requirements:			
<b>Reserve accounts</b>			
Employee Entitlement Reserve	4	246,946	243,738
Asset Development Reserve	4	242,991	159,676
CCTV Monitoring and Maintenance Reserve	4	26,629	16,179
Emergency Management Reserve	4	74,000	72,159
Newcastle Footbridge & Pedestrian Overpass Reserve	4	37,805	36,864
Heritage Asset Reserve	4	10,966	10,693
Information Technology Reserve	4	22,174	21,622
Plant Replacement Reserve	4	149,282	145,568
Recreation Development Reserve	4	1,701,552	1,844,990
Refuse Reserve	4	113,312	110,493
Road Contribution Reserve	4	377,283	328,391
Swimming Pool Reserve	4	110,691	107,937
Strategic Access & Egress Reserve	4	200,567	146,637
Morangup Community Centre Reserve	4	346,981	15,348
Community Bus Reserve	4	88,173	60,159
Asset Replacement Reserve	4	10,038	0
		3,759,390	3,320,454
<b>Other restricted cash and cash equivalents</b>			
Unspent grants/contributions	21	517,659	47,926
Bonds and Deposits Held	25	43,215	0
<b>Total restricted cash and cash equivalents</b>		4,320,264	3,368,380

**SIGNIFICANT ACCOUNTING POLICIES****Cash and cash equivalents**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash

**Cash and cash equivalents (Continued)**

and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

SHIRE OF TOODYAY  
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4. RESERVES - CASH BACKED

	2019 Actual Opening Balance	2019 Actual Transfer to	2019 Actual Transfer (from)	2019 Actual Closing Balance	2019 Budget Opening Balance	2019 Budget Transfer to	2019 Budget Transfer (from)	2019 Budget Closing Balance	2018 Actual Opening Balance	2018 Actual Transfer to	2018 Actual Transfer (from)	2018 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(b) Employee Entitlement Reserve	243,738	56,208	(53,000)	246,946	243,740	55,000	(40,000)	258,740	219,235	67,187	(42,684)	243,738
(c) Anzac 100th Anniversary Reserve	0	0	0	0	0	0	0	0	87,418	1,325	(88,743)	0
(d) Asset Development Reserve	159,676	83,315	0	242,991	159,676	650,000	(809,676)	0	175,752	3,924	(20,000)	159,676
(e) CCTV Monitoring and Maintenance Reserve	16,179	10,450	0	26,629	16,180	10,350	0	26,530	15,812	367	0	16,179
(f) Emergency Management Reserve	72,159	1,841	0	74,000	72,159	2,500	0	74,659	70,521	1,638	0	72,159
(g) Newcastle Footbridge & Pedestrian Overpass Reserve	36,864	941	0	37,805	36,864	500	0	37,364	26,176	10,688	0	36,864
(h) Heritage Asset Reserve	10,693	273	0	10,966	10,693	500	0	11,193	10,450	243	0	10,693
(i) Information Technology Reserve	21,622	552	0	22,174	21,621	500	0	22,121	21,131	491	0	21,622
(j) Plant Replacement Reserve	145,568	3,714	0	149,282	145,568	4,000	0	149,568	181,355	4,213	(40,000)	145,568
(k) Recreation Development Reserve	1,844,990	106,562	(250,000)	1,701,552	1,844,990	35,000	(1,879,990)	0	1,803,099	41,891	0	1,844,990
(l) Refuse Reserve	110,493	2,819	0	113,312	110,493	2,000	0	112,493	107,984	2,509	0	110,493
(m) Road Contribution Reserve	328,391	73,892	(25,000)	377,283	328,391	64,500	(25,000)	367,891	262,413	102,048	(36,070)	328,391
(n) Swimming Pool Reserve	107,937	2,754	0	110,691	107,937	2,000	(109,937)	0	105,486	2,451	0	107,937
(o) Strategic Access & Egress Reserve	146,637	53,930	0	200,567	146,638	53,000	0	199,638	50,465	96,172	0	146,637
(p) Morangup Community Centre Reserve	15,348	331,633	0	346,981	15,348	330,500	0	345,848	15,000	348	0	15,348
(q) Community Bus Reserve	60,159	28,014	0	88,173	60,159	29,000	0	89,159	0	60,159	0	60,159
(r) Asset Replacement Reserve	0	10,038	0	10,038	0	0	0	0	0	0	0	0
	3,320,454	766,936	(328,000)	3,759,390	3,320,457	1,239,350	(2,864,603)	1,695,204	3,152,297	395,654	(227,497)	3,320,454

All of the reserve accounts are supported by money held in financial institutions and match the amount shown as restricted cash in Note 3 to this financial report.

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

Name of Reserve	Anticipated date of use	Purpose of the reserve
(b) Employee Entitlement Reserve	Ongoing Use	Funds set aside to provide for payment of Employment Entitlement Reserve
(c) Anzac 100th Anniversary Reserve	Ongoing Use	Funds set aside for the celebration and commemoration of the 100th Anzac Anniversary
(d) Asset Development Reserve	Ongoing Use	Funds set aside to provide for the future purchase and/or development of assets
(e) CCTV Monitoring and Maintenance Reserve	Ongoing Use	Funds set aside to provide for replacement, expansion and maintenance of CCTV within the Shire of Toodyay
(f) Emergency Management Reserve	Ongoing Use	Funds set aside to assist in emergency management and recovery
(g) Newcastle Footbridge & Pedestrian Overpass Reserve	Ongoing Use	Funds set aside for the maintenance and upkeep of Newcastle Footbridge and Pedestrian Overpass
(h) Heritage Asset Reserve	Ongoing Use	Funds set aside for the preservation and/or purchase of Build Heritage assets if significance within the Shire of Toodyay
(i) Information Technology Reserve	Ongoing Use	Funds set aside for the replacement and maintenance of computer hardware
(j) Plant Replacement Reserve	Ongoing Use	Funds set aside for the ongoing upgrade and replacement of Council owned plant
(k) Recreation Development Reserve	Ongoing Use	Funds set aside for the development of recreation facilities within the Recreation precinct located adjacent to the District High School
(l) Refuse Reserve	Ongoing Use	Funds set aside for the development and maintenance of the Shire of Toodyay Waste Transfer Station
(m) Road Contribution Reserve	Ongoing Use	Funds set aside from contributions given towards roads to assist in the ongoing maintenance and preservation of those roads
(n) Swimming Pool Reserve	Ongoing Use	Funds collected by way of a voluntary levy in 1996/1997 for a swimming pool
(o) Strategic Access & Egress Reserve	Ongoing Use	Funds set aside for the implementation and maintenance of strategic access and egress tracks
(p) Morangup Community Centre Reserve	Ongoing Use	Funds set aside for the development of the Morangup Community Centre
(q) Community Bus Reserve	Ongoing Use	Funds set aside for the replacement of the Shire of Toodyay Community Bus
(r) Asset Replacement Reserve	Ongoing Use	Funds set aside for the replacement of playing fields at the Recreation precinct

## 5. TRADE RECEIVABLES

### Current

Rates receivable	
Sundry receivables	
GST receivable	

### Non-current

Pensioner's rates and ESL deferred	
------------------------------------	--

	2019	2018
	\$	\$
	619,146	537,692
	322,264	647,984
	77,025	124,752
	1,018,435	1,310,428
	265,109	230,161
	265,109	230,161

### SIGNIFICANT ACCOUNTING POLICIES

#### Trade and other receivables

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 uncollectible 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.

#### Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 24.

#### Previous accounting policy: Impairment of trade receivables

In the prior year, the impairment of trade receivables was assessed based on the incurred loss model. Individual receivables which were known to be uncollectible were written off by reducing the carrying amount directly. The other receivables were assessed collectively to determine whether there was objective evidence that an impairment had been incurred but not yet identified. For these receivables the estimated impairment losses were recognised in a separate provision for impairment.

#### Classification and subsequent measurement

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

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

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

## 6. INVENTORIES

### Current

Stock on Hand

	2019	2018
	\$	\$
	73,576	61,366
	73,576	61,366
	61,366	48,220
	(221,067)	(188,936)
	233,277	202,082
	73,576	61,366

The following movements in inventories occurred during the year:

### Carrying amount at 1 July

Expensed to Inventory

Additions to inventory

### Carrying amount at 30 June

## SIGNIFICANT ACCOUNTING POLICIES

### General

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

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

## 7. OTHER ASSETS

### Other current assets

Accrued Income

	2019	2018
	\$	\$
	172	2,016
	<u>172</u>	<u>2,016</u>

### SIGNIFICANT ACCOUNTING POLICIES

#### Other current assets

Other non-financial assets include accrued income which represent expenditure that has been incurred for which the related revenue has not yet been received.

**SHIRE OF TOODYAY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

**8. OTHER FINANCIAL ASSETS**

**(a) Current assets**

Other financial assets at amortised cost

2019	2018
\$	\$
3,759,390	0
3,759,390	0

**Other financial assets at amortised cost**

- Financial assets at amortised cost - term deposits

3,759,390	0
3,759,390	0

**(b) Non-current assets**

Financial assets at fair value through profit and loss

46,400	0
46,400	0

**Financial assets at fair value through profit and loss**

Financial assets at fair value through profit and loss - Units in Local Government House Trust

46,400	0
46,400	0

During the year, the following gains/(losses) were recognised in profit and loss:

Fair value gains/(losses) on equity investments at fair value through profit and loss are recognised in other gains/(losses) and classified as other property and services

46,400	0
46,400	0

Units in Local Government House were recognised at their fair value as at 30 June 2018. Changes in fair value of units in Local Government House recognized as non-current financial assets at fair value through profit and loss have not been recognised nor considered as they are unlikely to be material and unable to be reliably determined at the time of preparation of these statements.

**SIGNIFICANT ACCOUNTING POLICIES**

**Other financial assets at amortised cost**

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

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

**Financial assets at fair value through profit and loss**

The Shire classifies the following financial assets at fair value through profit and loss:

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

**Impairment and risk**

Information regarding impairment and exposure to risk can be found at Note 24.

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Previous accounting policy: available for sale financial assets**

Available-for-sale financial assets were non-derivative financial assets that were either not suitable to be classified as other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

SHIRE OF TOODYAY  
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9. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Carrying Amounts

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

	Land - freehold land	Total land	Buildings - non- specialised	Buildings - specialised	Buildings - Heritage	Total buildings	Total land and buildings	Furniture and equipment	Plant and equipment	Computers	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2017</b>	11,222,000	11,222,000	511,859	9,579,733	6,313,853	16,405,445	27,627,445	521,892	3,706,677	53,678	31,909,692
Additions	0	0	0	63,265	154,626	217,891	217,891	0	626,176	(13,567)	830,500
(Disposals)	0	0	0	0	0	0	0	0	(199,563)	0	(199,563)
Depreciation (expense)	0	0	(10,268)	(166,443)	(105,381)	(282,092)	(282,092)	(86,803)	(508,550)	(13,370)	(890,815)
<b>Carrying amount at 30 June 2018</b>	11,222,000	11,222,000	501,591	9,476,555	6,363,098	16,341,244	27,563,244	435,089	3,624,740	26,741	31,649,814
<b>Comprises:</b>											
Gross carrying amount at 30 June 2018	11,222,000	11,222,000	531,880	11,461,445	7,227,771	19,221,096	30,443,096	608,694	4,507,244	53,480	35,612,514
Accumulated depreciation at 30 June 2018	0	0	(30,289)	(1,984,890)	(864,673)	(2,879,852)	(2,879,852)	(173,605)	(882,504)	(26,739)	(3,962,700)
<b>Carrying amount at 30 June 2018</b>	11,222,000	11,222,000	501,591	9,476,555	6,363,098	16,341,244	27,563,244	435,089	3,624,740	26,741	31,649,814
Additions	0	0	0	348,287	66,920	415,207	415,207	8,912	751,938	0	1,176,057
(Disposals)	(90,000)	(90,000)	0	0	0	0	(90,000)	0	(289,969)	0	(379,969)
Assets written off	0	0	0	0	0	0	0	(8,637)	(4,645)	0	(13,282)
Depreciation (expense)	0	0	(10,269)	(167,161)	(107,933)	(285,363)	(285,363)	(86,802)	(490,829)	(13,370)	(876,364)
<b>Carrying amount at 30 June 2019</b>	11,132,000	11,132,000	491,322	9,657,681	6,322,085	16,471,088	27,603,088	348,562	3,591,235	13,371	31,556,256
<b>Comprises:</b>											
Gross carrying amount at 30 June 2019	11,132,000	11,132,000	531,880	11,809,732	7,294,691	19,636,303	30,768,303	603,971	4,705,234	53,480	36,130,988
Accumulated depreciation at 30 June 2019	0	0	(40,558)	(2,152,051)	(972,606)	(3,165,215)	(3,165,215)	(255,409)	(1,113,999)	(40,109)	(4,574,732)
<b>Carrying amount at 30 June 2019</b>	11,132,000	11,132,000	491,322	9,657,681	6,322,085	16,471,088	27,603,088	348,562	3,591,235	13,371	31,556,256

## 9. PROPERTY, PLANT AND EQUIPMENT (Continued)

### (b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
<b>Land and buildings</b>					
Land - freehold	Level 2/3	Market approach using observable open market values of similar assets, adjusted for condition and comparability, at their highest and best use	Independent registered valuer & Management Valuation	June 2017	Observable or estimated open market values/price per hectare
Buildings - non specialised	Level 2/3	Market approach using observable open market values of similar assets, adjusted for condition and comparability, at their highest and best use	Independent registered valuer & Management Valuation	June 2017	Utilising both observable and unobservable inputs being construction costs based on recent contract prices, current condition (Level 2 inputs), residual values and remaining useful life assessments (Level 3 Inputs)
Buildings - Specialised	Level 3	Cost approach using depreciated replacement cost	Independent registered valuer & Management Valuation	June 2017	Utilising both observable and unobservable inputs being construction costs based on recent contract prices, current condition (Level 2 inputs), residual values and remaining useful life assessments (Level 3 Inputs)
Buildings - Heritage	Level 3	Cost approach using depreciated replacement cost	Independent registered valuer & Management Valuation	June 2017	Takes into consideration the materials required in order to replicate where possible the original construction specifications including allowances for specialised trades and professionals
Plant and Equipment	Level 2	Market approach using recent observable data for similar plant items	Independent registered valuer	June 2016	Available Market Information
Plant and Equipment	Level 3	Market approach using recent observable data for similar plant items	Independent registered valuer & Management Valuation	June 2016	Plant associated with all DFES operations - Level 3 inputs due to disposal restrictions

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**9 PROPERTY, PLANT AND EQUIPMENT (Continued)**

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Furniture and Equipment	Level 3	A mix of adjusted market cost and approaches	Management Valuation	June 2016	Utilising both observable and unobservable inputs being construction costs based on recent contract prices, current condition (Level 2 inputs), residual values and remaining useful life assessments (Level 3 Inputs)
Computers	Level 3	Cost approach using depreciated replacement cost	Management Valuation	June 2016	Residual Values and remaining useful life assessments

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

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

SHIRE OF TOODYAY  
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10. INFRASTRUCTURE

(a) Movements in Carrying Amounts

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

	Infrastructure - Roads	Footpaths	Bridges	Parks & Ovals	Other Infrastructure	Drainage	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2017</b>	93,134,044	841,477	23,029,235	1,765,662	1,069,297	0	119,839,715
Additions	1,522,402	95,741	0	198,705	88,701	0	1,905,549
Revaluation increments / (decrements) transferred to revaluation surplus	(7,388,833)	(98,121)	6,113,634	0	703,260	(252,707)	(922,767)
Additions After Revaluation	0	0	0	0	35,855	0	35,855
Revaluation (loss) / reversals transferred to profit or loss	0	0	0	(767,717)	0	0	(767,717)
Depreciation (expense)	(2,165,229)	(33,418)	(812,796)	(45,890)	(47,819)	(64,566)	(3,169,718)
Transfers	(2,220,026)	0	(1,215,473)	0	0	3,435,499	0
<b>Carrying amount at 30 June 2018</b>	82,882,358	805,679	27,114,600	1,150,760	1,849,295	3,118,226	116,920,918
<b>Comprises:</b>							
Gross carrying amount at 30 June 2018	145,364,917	1,866,254	40,492,000	1,792,100	2,505,888	5,292,818	197,313,977
Accumulated depreciation at 30 June 2018	(62,482,559)	(1,060,575)	(13,377,400)	(641,340)	(656,593)	(2,174,592)	(80,393,059)
<b>Carrying amount at 30 June 2018</b>	82,882,358	805,679	27,114,600	1,150,760	1,849,295	3,118,226	116,920,918
Additions	1,744,197	13,272	0	660,491	209,186	0	2,627,146
Assets written off	0	0	0	(3,040)	(2,667)	0	(5,707)
Depreciation (expense)	(2,381,793)	(31,103)	(653,966)	(73,091)	(121,608)	(76,700)	(3,338,261)
<b>Carrying amount at 30 June 2019</b>	82,244,762	787,848	26,460,634	1,735,120	1,934,206	3,041,526	116,204,096
<b>Comprises:</b>							
Gross carrying amount at 30 June 2019	147,109,114	1,879,526	40,492,000	2,447,491	2,711,074	5,292,818	199,932,023
Accumulated depreciation at 30 June 2019	(64,864,352)	(1,091,678)	(14,031,366)	(712,371)	(776,868)	(2,251,292)	(83,727,927)
<b>Carrying amount at 30 June 2019</b>	82,244,762	787,848	26,460,634	1,735,120	1,934,206	3,041,526	116,204,096

10. INFRASTRUCTURE (Continued)

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Infrastructure - Roads	Level 3	Cost approach using depreciation replacement cost	Management Valuations	June 2018	Construction cost and current condition (Level 2), residual value and remaining useful life assessments (Level 3) inputs.
Footpaths	Level 3	Cost approach using depreciation replacement cost	Management Valuations	June 2018	Construction cost and current condition (Level 2), residual value and remaining useful life assessments (Level 3) inputs.
Bridges	Level 3	Cost approach using depreciation replacement cost	Management Valuations	June 2018	Construction cost and current condition (Level 2), residual value and remaining useful life assessments (Level 3) inputs.
Parks & Ovals	Level 3	Cost approach using depreciation replacement cost	Management Valuations	June 2018	Construction cost and current condition (Level 2), residual value and remaining useful life assessments (Level 3) inputs.
Other Infrastructure	Level 3	Cost approach using depreciation replacement cost	Management Valuations	June 2018	Construction cost and current condition (Level 2), residual value and remaining useful life assessments (Level 3) inputs.
Drainage	Level 3	Cost approach using depreciation replacement cost	Management Valuations	June 2018	Construction cost and current condition (Level 2), residual value and remaining useful life assessments (Level 3) inputs.

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

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

## 11 PROPERTY, PLANT AND EQUIPMENT (INCLUDING INFRASTRUCTURE)

### SIGNIFICANT ACCOUNTING POLICIES

#### Fixed assets

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

#### Initial recognition and measurement between mandatory revaluation dates

All assets are initially recognised at cost where the fair value of the asset at date of acquisition is equal to or above \$5,000. All assets are subsequently revalued in accordance with the mandatory measurement framework.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

#### Revaluation

The fair value of fixed assets is determined at least every three years and no more than five years in accordance with the regulatory framework. At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires property, plant and equipment to be shown at fair value.

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

### AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY

#### Land under control

In accordance with *Local Government (Financial Management) Regulation 16(a)(ii)*, the Shire was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or Regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.

#### Land under roads

In Western Australia, all land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in *Australian Accounting Standard AASB 1051 Land Under Roads* and the fact *Local Government (Financial Management) Regulation 16(a)(i)* prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, *Local Government (Financial Management) Regulation 16(a)(i)* prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of *AASB 1051, Local Government (Financial Management) Regulation 4(2)* provides, in the event of such an inconsistency, the *Local Government (Financial Management) Regulations* prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Shire.

**SHIRE OF TOODYAY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR YEAR ENDED 30TH JUNE 2019**

**11. PROPERTY, PLANT AND EQUIPMENT (INCLUDING INFRASTRUCTURE) (Continued)**

**(a) Disposals of Assets**

	2019 Actual Net Book Value	2019 Actual Sale Proceeds	2019 Actual Profit	2019 Actual Loss	2019 Budget Net Book Value	2019 Budget Sale Proceeds	2019 Budget Profit	2019 Budget Loss	2018 Actual Net Book Value	2018 Actual Sale Proceeds	2018 Actual Profit	2018 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	90,000	79,241	0	(10,759)	343,000	320,000	0	(35,000)	0	0	0	0
Buildings - non-specialised	0	0	0	0	180,041	240,000	66,959	0	0	0	0	0
Plant and equipment	289,969	311,047	48,326	(27,248)	282,893	205,000	34,726	(112,619)	199,563	181,999	2,544	(20,108)
Buildings - Heritage	0	0	0	0	137,133	85,000	0	(47,133)	0	0	0	0
	379,969	390,288	48,326	(38,007)	943,067	850,000	101,685	(194,752)	199,563	181,999	2,544	(20,108)

The following assets were disposed of during the year.

	2019 Actual Net Book Value	2019 Actual Sale Proceeds	2019 Actual Profit	2019 Actual Loss
	\$	\$	\$	\$
<b>Plant and Equipment</b>				
<b>Transport</b>				
PL054 - Mustang Skid Steere	26,345	18,213	0	(8,132)
TR009 - UD Nissan Truck	66,764	80,000	13,236	0
TR013 - Hino 300 Series Crew Tray Top	55,017	54,545	0	(472)
PL055 - Kubota Tractor Mower	11,921	7,784	0	(4,137)
PL047 - Bandit Chipper	25,583	21,890	0	(3,693)
MV146 - Holden Commodore Sedan	10,987	11,769	782	0
MV152 - Toyota Hilux Ute	17,479	14,223	0	(3,256)
MV138 - Mitsubishi Triton Dual Cab	8,723	13,587	4,864	0
MV145 - Holden Colorado	13,944	15,359	1,415	0
MV139 - Holden Triton Ute	8,723	15,455	6,732	0
MV148 - Mitsubishi Triton Ute	10,783	14,545	3,762	0
MV150 - Community Bus	13,962	6,404	0	(7,558)
MV160 - Mitsubishi Pajero Sport	19,738	37,273	17,535	0
	289,969	311,047	48,326	(27,248)
<b>Land</b>				
<b>Other Property and Services</b>				
L002 - Toodyay Street - Land	90,000	79,241	0	(10,759)
	90,000	79,241	0	(10,759)
	379,969	390,288	48,326	(38,007)

**(b) Fully Depreciated Assets in Use**

The Shire of Toodyay did not have any fully depreciated assets in use at 30 June 2019.

**(c) Temporarily Idle Assets**

The Shire of Toodyay did not have any idle assets at 30 June 2019.

## 11. PROPERTY, PLANT AND EQUIPMENT (INCLUDING INFRASTRUCTURE) (Continued)

### (d) Depreciation

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Buildings - non-specialised	10,269	13,287	10,268
Buildings - specialised	167,161	177,545	166,443
Furniture and equipment	86,802	142,814	86,803
Plant and equipment	490,829	385,893	508,550
Buildings - Heritage	107,933	115,725	105,381
Computers	13,370	0	13,370
Infrastructure - Roads	2,381,793	1,841,021	2,165,229
Footpaths	31,103	36,532	33,418
Bridges	653,966	889,163	812,796
Parks & Ovals	73,091	47,932	45,890
Other Infrastructure	121,608	56,788	47,819
Drainage	76,700	0	64,566
	4,214,625	3,706,700	4,060,533

### SIGNIFICANT ACCOUNTING POLICIES

#### Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land and vested land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

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

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

#### Depreciation rates

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

Asset Class	Useful life
Buildings	30 to 100 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Sealed roads and streets formation	not depreciated
pavement seal	50 - 150 years
- bituminous seals	20 years
- asphalt surfaces	25 - 50 years
Gravel roads formation	not depreciated
pavement	50 years
Formed Roads (Unsealed) formation	not depreciated
pavement	20 -50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping and drainage systems	75 years
Bridges	20 - 60 years

#### Depreciation (Continued)

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

- The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

SHIRE OF TOODYAY  
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12 REVALUATION SURPLUS

	2019 Opening Balance	2019 Revaluation Increment	2019 Revaluation (Decrement)	Total Movement on Revaluation	2019 Closing Balance	2018 Opening Balance	2018 Revaluation Increment	2018 Revaluation (Decrement)	Total Movement on Revaluation	2018 Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	6,622,729	0	0	0	6,622,729	6,622,729	0	0	0	6,622,729
Revaluation surplus - Buildings - non-specialised	8,614,705	0	0	0	8,614,705	8,614,705	0	0	0	8,614,705
Revaluation surplus - Furniture and equipment	630,872	0	0	0	630,872	630,872	0	0	0	630,872
Revaluation surplus - Plant and equipment	714,412	0	0	0	714,412	714,412	0	0	0	714,412
Revaluation surplus - Infrastructure - Roads	36,616,377	0	0	0	36,616,377	44,005,210	0	(7,388,833)	(7,388,833)	36,616,377
Revaluation surplus - Footpaths	629,537	0	0	0	629,537	727,658	0	(98,121)	(98,121)	629,537
Revaluation surplus - Bridges	29,653,922	0	0	0	29,653,922	23,540,288	6,113,634	0	6,113,634	29,653,922
Revaluation surplus - Other Infrastructure	833,275	0	0	0	833,275	130,015	703,260	0	703,260	833,275
Revaluation surplus - Drainage	2,564,424	0	0	0	2,564,424	2,817,131	0	(252,707)	(252,707)	2,564,424
	86,880,253	0	0	0	86,880,253	87,803,020	6,816,894	(7,739,661)	(922,767)	86,880,253

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

### 13. TRADE AND OTHER PAYABLES

#### Current

Sundry creditors	180,485
Accrued Interest	7,167
Accrued salaries and wages	38,778
ATO liabilities	74,764
Bonds and Deposits Held (refer to Note 25)	43,215
Accrued Expense	430,128

2019	2018
\$	\$
180,485	348,308
7,167	8,749
38,778	0
74,764	66,312
43,215	0
430,128	0
<b>774,537</b>	<b>423,369</b>

#### SIGNIFICANT ACCOUNTING POLICIES

##### Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect

##### Trade and other payables (Continued)

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.

**SHIRE OF TOODYAY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR YEAR ENDED 30TH JUNE 2019**

**14 INFORMATION ON BORROWINGS**

**(a) Borrowings**

	2019	2018
	\$	\$
Current	238,849	240,977
Non-current	1,585,052	1,818,124
	1,823,901	2,059,101

**(b) Repayments - Borrowings**

Particulars	Loan Number	Institution	Interest Rate	30 June 2019					30 June 2019					30 June 2018				
				Actual Principal 1 July 2018	Actual New Loans	Actual Principal repayments	Actual Interest repayments	Actual Principal outstanding	Budget Principal 1 July 2018	Budget New Loans	Budget Principal repayments	Budget Interest repayments	Budget Principal outstanding	Actual Principal 1 July 2017	Actual New Loans	Actual Principal repayments	Actual Interest repayments	Actual Principal outstanding
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Recreation and culture</b>																		
Community Centre	65	WATC	6.92%	36,537	0	5,583	1,516	30,954	36,537	0	11,361	2,447	25,176	47,151	0	10,614	3,200	36,537
Library Upgrade	67	WATC	6.60%	259,204	0	36,502	18,347	222,702	259,204	0	36,502	17,482	222,702	293,412	0	34,208	19,782	259,204
Library Upgrade	69	WATC	6.26%	68,061	0	32,982	4,115	35,079	68,061	0	32,982	4,068	35,079	99,071	0	31,010	5,879	68,061
Land - Recreation Precinct	72	WATC	4.45%	825,608	0	39,725	41,690	785,883	825,608	0	39,725	39,095	785,883	863,622	0	38,014	40,732	825,608
Multi Use Courts	73	WATC	3.18%	30,089	0	19,901	814	10,188	30,089	0	19,901	926	10,188	49,372	0	19,283	1,372	30,089
Recreation Precinct	75	WATC	4.00%	0	0	0	0	0	0	1,800,000	60,197	72,404	1,739,803	0	0	0	0	0
<b>Transport</b>																		
Newcastle Footbridge	70	WATC	5.66%	45,110	0	14,200	2,596	30,910	45,110	0	14,200	2,439	30,910	58,534	0	13,424	3,230	45,110
Depot Stage 2	71	WATC	4.52%	657,789	0	32,972	33,756	624,817	657,789	0	32,972	31,601	624,817	689,320	0	31,531	33,059	657,789
<b>Economic services</b>																		
Visitors Centre	64	WATC	6.54%	56,130	0	17,502	3,600	38,628	56,130	0	17,502	3,603	38,628	72,525	0	16,395	4,547	56,130
<b>Other property and services</b>																		
Bendigo Bank	63	WATC	6.28%	50,103	0	15,680	2,780	34,423	50,103	0	15,680	3,036	34,423	64,842	0	14,739	3,605	50,103
Refurbish Bank Building	74	WATC	3.18%	30,470	0	20,153	824	10,317	30,471	0	20,152	937	10,319	49,997	0	19,527	1,390	30,470
				2,059,101	0	235,200	110,038	1,823,901	2,059,102	1,800,000	301,174	178,038	3,557,928	2,287,846	0	228,745	116,796	2,059,101

\* WA Treasury Corporation

All loan repayments were financed by general purpose revenue.

SHIRE OF TOODYAY  
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
 FOR YEAR ENDED 30TH JUNE 2019

14 INFORMATION ON BORROWINGS (Continued)

(c) New Borrowings - 2018/19

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2019 Actual	2019 Budget	2019 Actual	2019 Budget		
Recreation Precinct	WATC		20	4.00%	\$ 0	\$ 1,800,000	\$ 0	\$ 1,800,000	\$ 0	\$ 0
					0	1,800,000	0	1,800,000	0	0

	2019	2018
<b>(d) Undrawn Borrowing Facilities</b>	\$	\$
<b>Credit Standby Arrangements</b>		
Bank overdraft limit	400,000	400,000
Bank overdraft at balance date	0	0
Credit card limit	32,000	32,000
Credit card balance at balance date	(6,828)	(4,924)
<b>Total amount of credit unused</b>	<b>425,172</b>	<b>427,076</b>
<b>Loan facilities</b>		
Loan facilities - current	238,849	240,977
Loan facilities - non-current	1,585,052	1,818,124
<b>Total facilities in use at balance date</b>	<b>1,823,901</b>	<b>2,059,101</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Financial liabilities**

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

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

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

**Borrowing costs**

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

**Risk**

Information regarding exposure to risk can be found at Note 24.

## 15. EMPLOYEE RELATED PROVISIONS

### Employee Related Provisions

#### Opening balance at 1 July 2018

Current provisions  
 Non-current provisions

Additional provision  
 Amounts used  
**Balance at 30 June 2019**

#### Comprises

Current  
 Non-current

#### Amounts are expected to be settled on the following basis:

Less than 12 months after the reporting date  
 More than 12 months from reporting date

	Provision for Annual Leave	Provision for Long Service Leave	Total
	\$	\$	\$
Opening balance at 1 July 2018			
Current provisions	348,422	329,485	677,907
Non-current provisions	0	82,909	82,909
	348,422	412,394	760,816
Additional provision	260,688	44,796	305,484
Amounts used	(230,711)	(64,042)	(294,753)
<b>Balance at 30 June 2019</b>	<b>378,399</b>	<b>393,148</b>	<b>771,547</b>
Comprises			
Current	378,399	318,401	696,800
Non-current	0	74,747	74,747
	378,399	393,148	771,547

	2019	2018
	\$	\$
Less than 12 months after the reporting date	469,002	400,234
More than 12 months from reporting date	302,545	360,582
	771,547	760,816

Timing of the payment of current leave liabilities is difficult to determine as it is dependent on future decisions of employees. Expected settlement timings are based on information obtained from employees and historical leave trends and assumes no events will occur to impact on these historical trends.

### SIGNIFICANT ACCOUNTING POLICIES

#### Employee benefits

##### Short-term employee benefits

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

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

##### Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as 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

##### Other long-term employee benefits (Continued)

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.

##### 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.

## 16. NOTES TO THE STATEMENT OF CASH FLOWS

### Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Cash and cash equivalents	2,291,510	1,399,722	5,245,342
<b>Reconciliation of Net Cash Provided By Operating Activities to Net Result</b>			
Net result	(331,800)	2,324,692	(1,523,214)
Non-cash flows in Net result:			
Adjustments to fair value of financial assets	(46,400)	0	0
Depreciation	4,214,625	3,706,700	4,060,534
(Profit)/loss on sale of asset	(10,319)	93,067	17,564
Loss on revaluation of fixed assets	0	0	767,717
Assets written off	18,989	0	0
Changes in assets and liabilities:			
(Increase)/decrease in receivables	257,045	0	(581,491)
(Increase)/decrease in other assets	1,844	0	0
(Increase)/decrease in inventories	(12,210)	0	(13,146)
Increase/(decrease) in payables	351,168	0	95,459
Increase/(decrease) in provisions	10,731	0	58,100
Grants contributions for the development of assets	(595,291)	(4,964,252)	(833,983)
Net cash from operating activities	3,858,382	1,160,207	2,047,540

## 17. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2019	2018
	\$	\$
Governance	941,410	10,866,170
General purpose funding	10,839,467	1,185,676
Law, order, public safety	3,245,806	3,209,225
Health	1,278,445	1,313,842
Housing	1,075,031	1,081,262
Community amenities	409,514	416,888
Recreation and culture	9,483,913	9,517,709
Transport	115,194,389	116,752,987
Economic services	1,331,427	1,343,328
Other property and services	2,403,820	2,127,007
Unallocated	9,011,722	7,605,951
	155,214,944	155,420,045

## 18. CONTINGENT LIABILITIES

The Shire of Toodyay has no contingent liabilities as at 30 June 2019.

## 19. CAPITAL AND LEASING COMMITMENTS

### (a) Capital Expenditure Commitments

Contracted for:

- capital expenditure projects

2019	2018
\$	\$
14,084,413	0
14,084,413	0

Payable:

- not later than one year

The capital expenditure project outstanding at the end of the reporting period represents the construction Coondle Fire Shed, Morangup Co Location Centre and Toodyay Sport and Recreation Precinct.

### (b) Operating Lease Commitments

Non-cancellable operating leases contracted for but not capitalised in the accounts.

Payable:

- not later than one year

- later than one year but not later than five years

2019	2018
\$	\$
101,110	51,861
243,949	54,847
345,059	106,708

## SIGNIFICANT ACCOUNTING POLICIES

### Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower of the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

### Leases (Continued)

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses on a straight line basis over the lease term.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

## 20. RELATED PARTY TRANSACTIONS

### Elected Members Remuneration

The following fees, expenses and allowances were paid to council members and/or the President.

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Meeting Fees	125,634	123,784	111,284
Mayor/Presidents Allowance	20,887	29,273	29,352
Deputy Mayor/Presidents Allowance	5,222	7,318	7,318
Travelling Expense	406	9,000	223
Telecommunications Allowance	11,881	18,000	15,486
	164,030	187,375	163,663

### Key Management Personnel (KMP) Compensation Disclosure

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

	2019 Actual	2018 Actual
	\$	\$
Short-term employee benefits	702,047	664,548
Post-employment benefits	62,669	80,906
Other long-term benefits	22,901	10,178
	787,617	755,632

#### *Short-term employee benefits*

These amounts include all salary, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found above.

#### *Post-employment benefits*

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

#### *Other long-term benefits*

These amounts represent long service benefits accruing during the year.

#### *Termination benefits*

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

## 20. RELATED PARTY TRANSACTIONS (Continued)

### Transactions with related parties

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

No outstanding balances or provisions for doubtful debts or guaranties exist in relation to related parties at year end.

The following transactions occurred with related parties:	2019 Actual	2018 Actual
	\$	\$
Purchase of goods and services	230,023	184,908

### Related Parties

#### The Shire's main related parties are as follows:

##### *i. Key management personnel*

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel.

##### *ii. Other Related Parties*

The associate person of KMP was employed by the Shire under normal employment terms and conditions.

##### *iii. Entities subject to significant influence by the Shire*

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

21 CONDITIONS OVER GRANTS/CONTRIBUTIONS

Grant/Contribution	Opening	Received	Expended	Closing	Received	Expended	Closing
	Balance <sup>(1)</sup> 1/07/17	2017/18	2017/18	Balance <sup>(1)</sup> 30/06/18	2018/19	2018/19	Balance 30/06/19
	\$	\$	\$	\$	\$	\$	\$
<b>Law, order, public safety</b>							
SEMC - Aware Grant	727	0	0	727	25,000	0	25,727
Department of Water - Fire Tanks	0	25,000	(25,000)	0	0	0	0
Watering WA Grant	0	0	0	0	39,058	(39,058)	0
Safer Communities CCTV Grant	0	0	0	0	140,044	(140,044)	0
<b>Education and welfare</b>							
WALGA - Changing Places	0	15,240	(15,240)	0	0	0	0
<b>Housing</b>							
CLGF - AROC Aged Housing	453,053	6,296	(459,349)	0	0	0	0
<b>Recreation and culture</b>							
Inclusion WA	9,063	0	0	9,063	0	0	9,063
DSR - Kids Sport	0	3,206	(3,206)	0	0	0	0
EMRC - IFF/Avon Descent	30,000	30,000	(30,000)	30,000	30,000	(30,000)	30,000
RSL - Anzac Park	4,200	0	(4,200)	0	0	0	0
WDC - Anzac Park	0	50,000	(50,000)	0	0	0	0
Museums Australia - Glam Tech	0	0	0	0	770	(770)	0
Meerinlinga - Childrens Week	0	0	0	0	970	(970)	0
<b>Transport</b>							
Roads to Recovery	0	520,141	(520,141)	0	166,372	(166,372)	0
MRWA Bridge Grant	1,098	0	0	1,098	444,733	0	445,831
Mountain Park Subdivision	7,038	0	0	7,038	0	0	7,038
Dept of Transport - Drummond Street	0	47,871	(47,871)	0	0	0	0
<b>Economic services</b>							
Wheatbelt NRM - Electric Charging Station	0	11,641	(11,641)	0	0	0	0
<b>Total</b>	<b>505,179</b>	<b>709,395</b>	<b>(1,166,648)</b>	<b>47,926</b>	<b>846,947</b>	<b>(377,214)</b>	<b>517,659</b>

Notes:

(1) - Grants/contributions recognised as revenue in a previous reporting period which were not expended at the close of the previous reporting period.

(2) - New grants/contributions which were recognised as revenues during the reporting period and which had not yet been fully expended in the manner specified by the contributor

(3) - Grants/contributions which had been recognised as revenues in a previous reporting period or received in the current reporting period and which were expended in the current reporting period in the manner specified by the contributor.

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22. RATING INFORMATION

(a) Rates

RATE TYPE	Rate in \$	Number of Properties	2018/19 Actual Rateable Value \$	2018/19 Actual Rate Revenue \$	2018/19 Actual Interim Rates \$	2018/19 Actual Back Rates \$	2018/19 Actual Total Revenue \$	2018/19 Budget Rate Revenue \$	2018/19 Budget Interim Rate \$	2018/19 Budget Back Rate \$	2018/19 Budget Total Revenue \$	2017/18 Actual Total Revenue \$
<b>Differential general rate / general rate</b>												
<b>Gross rental valuations</b>												
GRV Residential	0.12335	512	7,372,164	909,356	(2,242)	(671)	906,443	909,356	0	0	909,356	883,995
GRV Commercial	0.15606	31	1,211,846	189,121	(2,958)	0	186,163	189,121	0	0	189,121	182,155
GRV Industrial	0.12335	19	403,036	49,714	0	0	49,714	49,715	0	0	49,715	48,646
GRV Rural	0.11395	99	1,446,380	164,815	0	0	164,815	164,815	0	0	164,815	159,956
GRV Rural Residential	0.11395	878	12,365,080	1,409,001	3,358	(104)	1,412,255	1,409,001	0	0	1,409,001	1,382,549
<b>Unimproved valuations</b>												
UV General	0.01088	451	99,581,000	1,083,441	(17,196)	(95)	1,066,150	1,083,441	0	0	1,083,441	1,055,369
UV Rural	0.008928	179	152,203,000	1,358,868	3,228	0	1,362,096	1,357,243	0	0	1,357,243	1,323,982
<b>Sub-Total</b>		2,169	274,582,506	5,164,316	(15,810)	(870)	5,147,636	5,162,692	0	0	5,162,692	5,036,652
<b>Minimum payment</b>												
<b>Gross rental valuations</b>												
GRV Residential	1,318	220	1,305,480	289,960	0	0	289,960	288,642	0	0	288,642	285,090
GRV Commercial	1,318	4	22,655	5,272	0	0	5,272	5,272	0	0	5,272	5,160
GRV Industrial	1,318	11	55,350	14,498	0	0	14,498	14,498	0	0	14,498	14,190
GRV Rural	1,318	44	408,158	57,992	0	0	57,992	57,992	0	0	57,992	58,050
GRV Rural Residential	1,318	532	3,718,397	701,176	0	0	701,176	701,176	0	0	701,176	682,410
<b>Unimproved valuations</b>												
UV General	1,318	114	7,499,758	150,252	0	0	150,252	150,252	0	0	150,252	148,350
UV Rural	1,318	0	0	0	0	0	0	0	0	0	0	0
<b>Sub-Total</b>		925	13,009,798	1,219,150	0	0	1,219,150	1,217,832	0	0	1,217,832	1,193,250
<b>Total amount raised from general rate</b>		3,094	287,592,304	6,383,466	(15,810)	(870)	6,366,786	6,380,524	0	0	6,380,524	6,229,902
Ex-gratia rates							6,366,786				6,380,524	6,229,902
Rates paid in advance							1,186				1,100	1,163
<b>Totals</b>							33,695				0	(36,269)
							6,401,667				6,381,624	6,194,796

SIGNIFICANT ACCOUNTING POLICIES

Rates

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

## 22 RATING INFORMATION (Continued)

### (b) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge	Instalment Plan Interest Rate	Unpaid Rates Interest Rate
		\$	%	%
<b>Option One</b>	15 Oct 2018	0	0.00%	11.00%
<b>Option Two</b>	15 Oct 2018	0.00	5.50%	11.00%
	17 Dec 2018	7.50	5.50%	11.00%
	18 Feb 2019	7.50	5.50%	11.00%
	22 Apr 2019	7.50	5.50%	11.00%

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Interest on unpaid rates	41,541	50,000	49,419
Interest on instalment plan	14,966	25,000	26,925
Charges on instalment plan	1,146	4,500	19,260
	<b>57,653</b>	<b>79,500</b>	<b>95,604</b>

## 23. RATE SETTING STATEMENT INFORMATION

		2018/19 Budget	2018/19 Brought Forward)
	2018/19 (30 June 2019 Carried Forward)	(30 June 2019 Carried Forward)	(1 July 2018 Brought Forward)
Note	\$	\$	\$
<b>(a) Non-cash amounts excluded from operating activities</b>			
<p>The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i>.</p>			
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	11(a)	(48,326)	(101,685)
Movement in pensioner deferred rates (non-current)		(34,948)	0
Movement in employee entitlement reserve		3,208	0
Movement in employee benefit provisions (non-current)		(8,162)	0
Add: Loss on disposal of assets	11(a)	38,007	194,752
Add: Loss on revaluation of fixed assets	10(a)	0	767,717
Add: Assets written off	9,10	18,989	0
Add: Depreciation on assets	11(d)	4,214,625	3,706,700
Less: Fair value adjustment to financial assets	8	(46,400)	0
<b>Non cash amounts excluded from operating activities</b>		<b>4,136,993</b>	<b>3,799,767</b>
<b>(b) Surplus/(deficit) after imposition of general rates</b>			
<p>The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.</p>			
<b>Adjustments to net current assets</b>			
Less: Reserves - restricted cash	3	(3,759,390)	(1,695,204)
Add: Borrowings	14(a)	238,849	240,977
Add: Employee Entitlement Reserve		246,946	243,740
<b>Total adjustments to net current assets</b>		<b>(3,273,595)</b>	<b>(1,210,487)</b>
<b>Net current assets used in the Rate Setting Statement</b>			
Total current assets		7,143,083	2,766,022
Less: Total current liabilities		(1,710,186)	(1,328,306)
Less: Total adjustments to net current assets		(3,273,595)	(2,835,739)
<b>Net current assets used in the Rate Setting Statement</b>		<b>2,159,302</b>	<b>227,229</b>

## 24. FINANCIAL RISK MANAGEMENT

This note explains the Shire's exposure to financial risks and how these risks could affect the Shire's future financial performance.

Risk	Exposure arising from	Measurement	Management
<b>Market risk - interest rate</b>	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
<b>Credit risk</b>	Cash and cash equivalents, trade receivables, financial assets and	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
<b>Liquidity risk</b>	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

### (a) Interest rate risk

#### Cash and cash equivalents

The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents and term deposits held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
<b>2019</b>					
Cash and cash equivalents	1.29%	2,248,295	811,338	0	1,436,957
Financial assets at amortised cost - term deposits	2.10%	3,759,390	3,759,390	0	0
<b>2018</b>					
Cash and cash equivalents	2.60%	5,245,342	3,320,459	0	1,924,883

#### Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2019	2018
	\$	\$
Impact of a 1% movement in interest rates on profit and loss and equity*	22,483	52,453

\* Holding all other variables constant

#### Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 14(b).

## 24. FINANCIAL RISK MANAGEMENT (Continued)

### (b) Credit risk

#### **Trade Receivables**

The Shire's major receivables comprise rates annual charges and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. The Shire is also able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2018 or 1 July 2019 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors. There are no material receivables that have been subject to a re-negotiation of repayment terms.

The loss allowance as at 30 June 2019 and 1 July 2018 (on adoption of AASB 9) was determined as follows for rates receivable. No expected credit loss was forecast on 1 July 2018 or 30 June 2019 for rates receivable as penalty interest applies to unpaid rates and properties associated with unpaid rates may be disposed of to recover unpaid rates.

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
<b>30 June 2019</b>					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	4,629	278,028	137,404	464,194	884,255
Loss allowance	0	0	0	0	0
<b>01 July 2018</b>					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	5,424	245,851	143,238	373,340	767,853
Loss allowance	0	0	0	0	0

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**24 FINANCIAL RISK MANAGEMENT (Continued)**

**(b) Credit risk**

The loss allowance as at 30 June 2019 and 1 July 2018 (on adoption of AASB 9) was determined as follows for sundry receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
<b>30 June 2019</b>					
Sundry Receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	318,760	14	3,490	0	322,264
Loss allowance	0	0	0	0	0
<b>01 July 2018</b>					
Sundry Receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	647,334	34	346	270	647,984
Loss allowance	0	0	0	0	0

## 24. FINANCIAL RISK MANAGEMENT (Continued)

### (c) Liquidity risk

#### Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 14(d).

The contractual undiscounted cash flows of the Shire's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
<b><u>2019</u></b>					
Payables	774,537	0	0	774,537	774,537
Borrowings	318,538	835,164	1,214,099	2,367,801	1,823,901
	1,093,075	835,164	1,214,099	3,142,338	2,598,438
<b><u>2018</u></b>					
Payables	423,369	0	0	423,369	423,369
Borrowings	339,324	1,153,702	1,531,048	3,024,074	2,059,101
	762,693	1,153,702	1,531,048	3,447,443	2,482,470

## 25. TRUST FUNDS

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

	1 July 2018	Amounts Received	Amounts Paid	Reclassified to Restricted Cash	30 June 2019
	\$	\$	\$	\$	\$
Quarry Rehabilitation Bonds	1,464,816	150,716	0	0	1,615,532
Housing Bonds	13,525	1,000	0	(14,525)	0
Kerb Bonds	8,700	500	0	0	9,200
Key Bonds	6,161	550	(50)	(6,661)	0
Venue Hire Bonds	8,900	8,500	(9,500)	(7,900)	0
Crossover Bonds	56,340	0	(2,800)	0	53,540
BCITF	3,368	10,513	(11,175)	(2,706)	0
Building Services	9,853	17,727	(16,631)	(10,949)	0
Library Bonds	175	0	0	0	175
Standpipe Bonds	17,110	2,250	(2,250)	0	17,110
Road Construction Bonds	27,998	0	0	0	27,998
Other Bonds	5,644	0	(250)	(474)	4,920
Planning Bonds	537	0	0	0	537
Swimming Pool Fund	119,007	2,397	0	0	121,404
	1,742,134	194,153	(42,656)	(43,215)	1,850,416

## 26. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS

During the current year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

Whilst many reflected consequential changes associated with the amendment of existing standards, the only new standard with material application is AASB 9 *Financial Instruments*.

### AASB 9 Financial instruments

AASB 9 *Financial Instruments* replaces AASB 139 *Financial Instruments: Recognition and Measurement* for annual reporting periods beginning on or after 1 January 2018, bringing together all three aspects of the accounting for financial instruments: classification and measurement; impairment; and hedge accounting.

The Shire applied AASB 9 prospectively, with an initial application date of 1 July 2018. The adoption of AASB 9 has resulted in changes in accounting policies and adjustments to the amounts recognised in the financial statements. In accordance with AASB 9.7.2.15, the Shire has not restated the comparative information which continues to be reported under AASB 139. Differences arising from adoption have been recognised directly in accumulated surplus/(deficit).

The effect of adopting AASB 9 as at 1 July 2018 was, as follows:

	<u>Adjustments</u>	<u>01 July 2018</u>
		\$
<b>Assets</b>		
Trade receivables	(a),(b)	<u>0</u>
<b>Total Assets</b>		0
<b>Total adjustments on Equity</b>		
Accumulated surplus/(deficit)	(a),(b)	<u>0</u>
		0

The nature of these adjustments are described below:

#### (a) Classification and measurement

Under AASB 9, financial assets are subsequently measured at amortised cost, fair value through other comprehensive income (fair value through OCI) or fair value through profit or loss (fair value through P/L). The classification is based on two criteria: the Shire's business model for managing the assets; and whether the assets' contractual cash flows represent 'solely payments of principal and interest' on the principal amount outstanding.

The assessment of the Shire's business model was made as of the date of initial application, 1 July 2018. The assessment of whether contractual cash flows on financial assets are solely comprised of principal and interest was made based on the facts and circumstances as at the initial recognition of the assets.

## 26. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS (Continued)

The classification and measurement requirements of AASB 9 did not have a significant impact on the Shire. The following are the changes in the classification of the Shire's financial assets:

- Trade receivables and Loans and advances (i.e. Other debtors) classified as Loans and receivables as at 30 June 2018 are held to collect contractual cash flows and give rise to cash flows representing solely payments of principal and interest. These are classified and measured as Financial assets at amortised cost beginning 1 July 2018.
- The Shire did not designate any financial assets as at fair value through profit and loss.

In summary, upon the adoption of AASB 9, the Shire had the following required (or elected) reclassifications as at 1 July 2018:

AASB 139 category	AASB 139 value	AASB 9 category amortised cost	Fair value through OCI	Fair value through P/L
	\$	\$	\$	\$
<b>Loans and receivables</b>				
Trade receivables*	1,310,428	1,310,428	0	0
	1,310,428	1,310,428	0	0

### (b) Impairment

The adoption of AASB 9 has fundamentally changed the Shire's accounting for impairment losses for financial assets by replacing AASB 139's incurred loss approach with a forward-looking expected credit loss (ECL) approach. AASB 9 requires the Shire to recognise an allowance for ECLs for all financial assets not held at fair value through P/L. Upon adoption of AASB9, the shire has not recognised an additional impairment on the Shire's Trade receivables.

## 27. NEW ACCOUNTING STANDARDS AND INTERPRETATIONS FOR APPLICATION IN FUTURE YEARS

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the Shire.

This note explains management's assessment of the new and amended pronouncements that are relevant to the Shire, the impact of the adoption of AASB 15 *Revenue from Contracts with Customers*, AASB 16 *Leases* and AASB 1058 *Income for Not-for-Profit Entities*. These standards are applicable to future reporting periods and have not yet been adopted.

### (a) Revenue from Contracts with Customers

The Shire will adopt AASB 15 Revenue from Contracts with Customers (issued December 2014) on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the Shire will adopt the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019. In summary the following adjustments are expected to be made to the amounts recognised in the balance sheet at the date of initial application (1 July 2019):

	AASB 118 carrying amount		AASB 15 carrying amount
Note	30 June 2019	Reclassification	01 July 2019
	\$	\$	\$
<b>Contract liabilities - current</b>			
Unspent grants, contributions and reimbursements	0	517,659	517,659
Adjustment to retained surplus from adoption of AASB 15	27(d)	(517,659)	

### (b) Leases

The Shire adopted AASB 16 retrospectively from 1 July 2019 which resulted in changes in accounting policies. In accordance with the transition provisions of AASB 16, the Shire has applied this Standard to its leases retrospectively, with the cumulative effect of initially applying AASB 16 recognised on 1 July 2019. In applying the AASB 16 under the specific transition provisions chosen, the Shire will not restate comparatives for prior reporting periods.

On adoption of AASB 16, the Shire will recognise lease liabilities in relation to leases which had previously been classified as an 'operating lease' applying AASB 117. These lease liabilities will be measured at the present value of the remaining lease payments, discounted using the lessee's incremental borrowing rate on 1 July 2019. The weighted average lessee's incremental borrowing rate applied to the lease liabilities on 1 July 2019 is 4.30%.

	Note	2019
		\$
Operating lease commitments disclosed as at 30 June 2019		345,059
Discounted using the Shire's incremental borrowing rate of 4.30%	27(d)	<u>303,991</u>

On adoption of AASB 16, the Shire will recognise a right-of-use asset in relation to a lease which had previously been classified as an 'operating lease' applying AASB 117. This right-of-use asset is to be measured as if AASB 16 had been applied since its commencement date by the carrying amount but discounted using the lessee's incremental borrowing rate as on 1 July 2019. Property, plant and equipment increases by \$303,991 on 1 July 2019 and the net impact on retained earnings on 1 July 2019 will be \$nil.

On adoption of AASB 16 Leases (issued February 2016), for leases which had previously been classified as an 'operating lease' when applying AASB 117, the Shire is not required to make any adjustments on transition for leases for which the underlying asset is of low value. Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with Financial Management Regulation 17A (5).

In applying AASB 16 for the first time, the Shire will use the following practical expedient permitted by the standard.  
 - The exclusion of initial direct costs from the measurement of the right-of-use asset at the date of initial application.

## 27. NEW ACCOUNTING STANDARDS AND INTERPRETATIONS FOR APPLICATION IN FUTURE YEARS (Continued)

## (c) Income For Not-For-Profit Entities

The Shire will adopt AASB 1058 *Income for Not-for-Profit Entities* (issued December 2016) on 1 July 2019 which will result in changes in accounting policies. In accordance with the transition provisions AASB 1058, the Shire will adopt the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods shall not be restated in accordance with AASB 1058 transition requirements.

In applying AASB 1058 retrospectively with the cumulative effect of initially applying the Standard on 1 July 2019 changes will occur to the following financial statement line items by application of AASB 1058 as compared to AASB 1004 Contributions before the change:

	AASB 1004 carrying amount		AASB 1058 carrying amount
Note	30 June 2019	Reclassification	01 July 2019
	\$	\$	\$
Trade and other payables	774,537	120,082	894,619
Adjustment to retained surplus from adoption of AASB 1058	27(d)	(120,082)	

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates received in advance give rise to a financial liability that is within the scope of AASB 9. On 1 July 2019 the prepaid rates will be recognised as a financial asset and a related amount recognised as a financial liability and no income recognised by the Shire. When the taxable event occurs the financial liability will be extinguished and the Shire will recognise income for the prepaid rates that have not been refunded.

Assets that were acquired for consideration, that were significantly less than fair value principally to enable the Shire to further its objectives, may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significantly less than fair value. Such assets are not required to be remeasured at fair value.

Volunteer Services in relation to Volunteer Fire Services will not be recognised in revenue and expenditure as the fair value of the services can not be reliably estimated.

## (d) Impact of changes to Retained Surplus

The impact on the Shire of the changes as at 1 July 2019 is as follows:

	Note	Adjustments	2019
			\$
Retained surplus - 30 June 2019			61,205,316
Adjustment to retained surplus from adoption of AASB 15	27(a)	(517,659)	
Adjustment to retained surplus from adoption of AASB 16	27(b)	0	
Adjustment to retained surplus from adoption of AASB 1058	27(c)	(120,082)	(637,741)
Retained surplus - 01 July 2019			60,567,575

**SHIRE OF TOODYAY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR YEAR ENDED 30TH JUNE 2019**

**28 OTHER SIGNIFICANT ACCOUNTING POLICIES**

**a) Goods and services tax (GST)**

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

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

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

**b) Current and non-current classification**

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

**c) Rounding off figures**

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

**d) Comparative figures**

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

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

**e) Budget comparative figures**

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

**f) Superannuation**

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

**g) Fair value of assets and liabilities**

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

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

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

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

**h) Fair value hierarchy**

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

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

**Valuation techniques**

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

**Market approach**

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

**Income approach**

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

**Cost approach**

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

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

**i) Impairment of assets**

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

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

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

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regularity to ensure the carrying value does not differ materially from that which would be determined using fair value at the end of the reporting period.

**29. ACTIVITIES/PROGRAMS**

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

<b>PROGRAM NAME AND OBJECTIVES</b>	<b>ACTIVITIES</b>
<p><b>GOVERNANCE</b></p> <p>To provide a decision making process for the efficient allocation of scarce resources.</p>	<p>Includes the activities of members of Council and the administrative support available to the Council for the provisions of governance in the district.</p> <p>Other costs relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.</p>
<p><b>GENERAL PURPOSE FUNDING</b></p> <p>To collect revenue to allow for the provisions of services</p>	<p>Rates, general purpose Government grants and interest revenue.</p>
<p><b>LAW, ORDER, PUBLIC SAFETY</b></p> <p>To provide services to help ensure a safer and environmentally conscious community</p>	<p>Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.</p>
<p><b>HEALTH</b></p> <p>To provide an operational framework for enviromental and community health.</p>	<p>Inspection of food outlets and their control, provisions of meat inspection services, noise control and waste disposal compliance.</p>
<p><b>EDUCATION AND WELFARE</b></p> <p>To provide services to disadvantaged persons, the elderly, children and youth</p>	<p>Maintenance of child minding centre, playgroup centre, senior citizen and aged care centre. Provisions and maintenance of home and community care programs and youth services.</p>
<p><b>HOUSING</b></p> <p>To provide and maintain elderly residents housing.</p>	<p>Provisions and maintenance of elderly residents housing.</p>
<p><b>COMMUNITY AMENITIES</b></p> <p>To provide services to the community.</p>	<p>Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.</p>
<p><b>RECREATION AND CULTURE</b></p> <p>To establish and effectively manage infrastructure and resources which will help the social being.</p>	<p>Maintenance of public halls, civic centres, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.</p>
<p><b>TRANSPORT</b></p> <p>To provide safe, effective and efficient transport services to the community</p>	<p>Constrution and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees and street lighting etc.</p>
<p><b>ECONOMIC SERVICES</b></p> <p>To help promote the Shire and its economic wellbeing.</p>	<p>Tourism and area promotion including the maintenance of a caravan park. Provisions of rural services including weed control, vermin control and standpipes. Building control.</p>
<p><b>OTHER PROPERTY AND SERVICES</b></p> <p>To monitor and control Shire overheads operating account.</p>	<p>Private works operations, plant repair and operation costs and engineering operation costs.</p>

### 30. FINANCIAL RATIOS

	2019 Actual	2018 Actual	2017 Actual
Current ratio	1.99	2.96	2.37
Asset consumption ratio	0.63	0.64	0.76
Asset renewal funding ratio	1.06	0.91	0.53
Asset sustainability ratio	0.52	0.58	0.74
Debt service cover ratio	9.84	5.27	8.52
Operating surplus ratio	(0.12)	(0.21)	(0.24)
Own source revenue coverage ratio	0.65	0.72	0.62

The above ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset consumption ratio	$\frac{\text{depreciated replacement costs of depreciable assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$
Asset sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation}}$
Debt service cover ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating surplus ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own source revenue coverage ratio	$\frac{\text{own source operating revenue}}{\text{operating expense}}$

17 December 2019

# MOORE STEPHENS

Cr B Manning  
The Shire President  
Shire of Toodyay  
PO Box 96  
TOODYAY WA 6566

SHIRE OF TOODYAY
Record Number: IFM64619
19 DEC 2019
Officer / Dept: EXECSEC
File Number: FIN7

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Dear Cr Manning

## MANAGEMENT REPORT FOR THE YEAR ENDED 30 JUNE 2019

We advise that we have completed our audit procedures for the year ended 30 June 2019.

We are required under the Local Government Audit Regulations to report certain compliance matters in our audit report. Other matters which arise during the course of our audit that we wish to bring to Council's attention are raised in this management report.

It should be appreciated that our audit procedures are designed primarily to enable us to form an opinion on the financial statements and therefore may not bring to light all weaknesses in systems and procedures which may exist. However, we aim to use our knowledge of the Shire's organisation gained during our work to make comments and suggestions which, we hope, will be useful to you.

We noted no matters we wish to draw to your attention.

We take this opportunity to thank the Shire for their assistance provided during the audit.

Should you wish to discuss any matter relating to the audit or any other matter, please do not hesitate to contact us.

Yours faithfully

Wen Shien Chai  
Partner  
Moore Stephens

Encl.

## INDEPENDENT AUDITOR'S REPORT TO THE COUNCILLORS OF THE SHIRE OF TOODYAY

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## REPORT ON THE AUDIT OF THE FINANCIAL REPORT

### Opinion

We have audited the accompanying financial report of the Shire of Toodyay (the Shire), which comprises the Statement of Financial Position as at 30 June 2019, Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and the Rate Setting Statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the Statement by Chief Executive Officer.

In our opinion, the financial report of the Shire of Toodyay:

- a) is based on proper accounts and reports; and
- b) fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2019 and its financial position at the end of that period in accordance with the Local Government Act 1995 (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

### Basis for Opinion

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

### Emphasis of Matter – Basis of Preparation

We draw attention to Note 1 to the financial report, which describes the basis of preparation. The financial report has been prepared for the purpose of fulfilling the Shire's financial reporting responsibilities under the Act. Regulation 16 of the Local Government (Financial Management) Regulations 1996 (Regulations), does not allow a local government to recognise some categories of land, including land under roads, as assets in the annual financial report. Our opinion is not modified in respect of this matter.

### Responsibilities of the Chief Executive Officer and Council for the Financial Report

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the annual financial report in accordance with the requirements of the Act, the Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards. The CEO is also responsible for such internal control as the CEO determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for assessing the Shire's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State government has made decisions affecting the continued existence of the Shire.

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

## INDEPENDENT AUDITOR'S REPORT TO THE COUNCILLORS OF THE SHIRE OF TOODYAY (CONTINUED)

### REPORT ON THE AUDIT OF THE FINANCIAL REPORT (CONTINUED)

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

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

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

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

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

**INDEPENDENT AUDITOR'S REPORT  
TO THE COUNCILLORS OF  
THE SHIRE OF TOODYAY (CONTINUED)**

**REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

In accordance with the Local Government (Audit) Regulations 1996, we also report that:

- a) In our opinion, there is a significant adverse trend in the financial position of the Shire as the Operating Surplus Ratio and Asset Sustainability Ratio has been below the DLGSCI standard for the past 3 years.
- b) All required information and explanations were obtained by us.
- c) All audit procedures were satisfactorily completed in conducting our audit.
- d) In our opinion, the asset consumption ratio and the asset renewal ratio included in the annual financial report were supported by verifiable information and reasonable assumptions.

**MATTERS RELATING TO THE ELECTRONIC PUBLICATION OF THE AUDITED FINANCIAL REPORT**

This auditor's report relates to the annual financial report of the Shire of Toodyay for the year ended 30 June 2019 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.

MOORE STEPHENS  
CHARTERED ACCOUNTANTS



WEN-SHIEN CHAI  
PARTNER

Date: 17 December 2019  
Perth, WA