

# ANNUAL REPORT

## 2012 - 2013

Adopted by Council on 25/03/2014



### **Administration Centre**

15 Fiennes Street, TOODYAY WA 6566  
PO Box 96, TOODYAY WA 6566

### **Contact Details**

Telephone: (08) 9574 2258  
Facsimile: (08) 9574 2158  
Email: [records@toodyay.wa.gov.au](mailto:records@toodyay.wa.gov.au)  
Website: [www.toodyay.wa.gov.au](http://www.toodyay.wa.gov.au)



## Contents

### Page No.

Shire Presidents Report	1
Elected Members	3
CEO's Report	4
Executive Staff	6
Community Development	7
Be Active Recreational Services	11
Library Services	15
Museum and Heritage	23
Visitor Information Services	25
Youth	28
Development Services <i>(including Disability Services Report)</i>	33
Works and Technical Services	43
Corporate Services	47
Record Keeping	50
Freedom of Information	51
Employee Remuneration	51
National Competition Policy	52
Conduct of Officials	53
Toodyay 2023 <i>(Plan Adopted 21 May 2013)</i>	55
Annual Financial Report <i>(including the Independent Audit Report)</i>	105

# Shire President Foreword



Cr David Dow  
Shire President

I was elected president of the Shire of Toodyay on 21 October 2013. While I was on Council during the year covered by this report, I was not President. I have drawn heavily on Cr Hogg's last President's report to compile these comments.

The October 2013 Local Government Election saw the retirement from Council of Shire President Cr Kevin Hogg and Deputy Shire President Cr John Prater. This leadership team guided the Shire through a very difficult period and I thank them both on behalf of the community for their stewardship.

The elections also saw Cr Brian Rayner and Cr Therese Chitty elected to Council, and Cr Bethan Lloyd elected as Deputy Shire President. I congratulate these members and looked forward to working with them into the future.

There have been significant changes in the Shire during 2012/13. Foremost there appears to have been a significant improvement in the relationship between the community and the Shire as evidenced by reduced numbers of Letters to the Editor expressing concerns or complaints in the local newspaper.

I would like to thank the Shire CEO Mr Stan Scott and his leadership team. Only one of these Senior Managers was in place at the beginning of the financial year, and the team was assembled over the course of the year. I am confident we have the right people in place to guide the Shire into its next phase of development.

I would also like to thank Mr Graham Foster who acted as the Shire's CEO during the development of the 2012/13 budget and stayed on to see through some projects he had commenced.

The State Government introduced new planning requirements for Local Governments which were implemented in 2012/13. The Integrated Planning and Reporting process required the development by every local government of a suite of planning documents. These included:

- The Strategic Community Plan;
- Corporate Business Plan;
- Asset Management Plan;
- Long Term Financial Plan; and
- Workforce Development Plan.

This process provided a valuable opportunity to engage with the community to determine needs and aspirations and set priorities for the next decade.

# Shire President Foreword

The bulk of the work on the new Shire Depot was completed in this financial year, and this shire facility should meet the Shire's needs for the next 20 years. The Shire continues to make a substantial investment in its roads with over \$2.5 million in expenditure. The Shire has also committed to a substantial investment in the development of fire access and egress tracks to make rural residential subdivisions safer.

During the course of this year it became clear that the Toodyay Showgrounds could no longer host the full range of sporting activities that will be required in the future. In particular the encroachment by the hockey field on to an aboriginal burial ground was not an acceptable long-term solution.

I would like to congratulate Council, the community and the Ballardong elders for the mature way this issue was addressed. The Shire and the elders have established a sound basis for future cooperation, and the Shire has acquired a large parcel of land adjacent to the Toodyay District High School for future sport and recreation facilities.

Despite Mr Panizza retiring from Council in October 2009 he continued his involvement with the Audit Committee as a community representative and has held the position of Chairperson since. Mr Panizza's eye for detail, his experience in the accounting profession and his understanding of Council processes has proved invaluable in this role. His involvement has also provided continuity in the Audit Committee during a time of change.

On the subject of Committees thanks go to all community members involved on the

- Audit Committee;
- Bush Fire Advisory Committee;
- Local Emergency Management Committee;
- Local Recovery Committee;
- Museum Advisory Committee; and
- Community Depot Management Advisory Committees

I thank all Councillors for the workload undertaken. The commitment of time by Elected Members is substantial. This includes time involved in reading and researching the substantial volume of material they are required to consider and the commitment to engaging with the community.

I extend the Council's and the Community's thanks to the very many volunteers who work in the district delivering better services and facilities for us all to enjoy. Well done! You make Toodyay a more attractive place to visit and a better place to live.

In closing, all Councillors join me in extending thanks to the Shire's dedicated workforce delivering the much needed services in and for our district.

# Council

## ELECTED MEMBERS

---



Cr David Dow  
**Shire President**

Central Ward  
PO Box 63  
TOODYAY WA 6566

T: (08) 9574 2342E:  
[cr.dow@toodyay.wa.gov.au](mailto:cr.dow@toodyay.wa.gov.au)



Cr Bethan Lloyd  
**Deputy Shire President**

East Ward  
PO Box 853  
TOODYAY WA 6566

T: (08) 9574 5882  
E: [cr.lloyd@toodyay.wa.gov.au](mailto:cr.lloyd@toodyay.wa.gov.au)



Cr Brian Rayner  
North Ward

PO Box 1073  
TOODYAY WA 6566

T: (08) 9574 5087  
E: [cr.rayner@toodyay.wa.gov.au](mailto:cr.rayner@toodyay.wa.gov.au)



Cr Therese Chitty  
East Ward

PO Box 343  
TOODYAY WA 6566

T: (08) 9574 4274  
E: [cr.chitty@toodyay.wa.gov.au](mailto:cr.chitty@toodyay.wa.gov.au)



Cr Paula Greenway  
West Ward

PO Box 496  
TOODYAY WA 6566

T: 0408 139 752  
E: [cr.greenway@toodyay.wa.gov.au](mailto:cr.greenway@toodyay.wa.gov.au)



Cr Sally Craddock  
West Ward

PO Box 715  
TOODYAY WA 6566

T: (08) 9574 4184  
E:  
[cr.craddock@toodyay.wa.gov.au](mailto:cr.craddock@toodyay.wa.gov.au)



Cr Andrew McCann  
Central Ward

16 Westview Place  
TOODYAY WA 6566

T: 0488 477 216  
E: [cr.mccann@toodyay.wa.gov.au](mailto:cr.mccann@toodyay.wa.gov.au)



Cr Rosemary Madacsi  
North Ward

c/- Shire of Toodyay  
PO Box 96, TOODYAY 6566

T: 0448 473 328  
E:  
[cr.madacsi@toodyay.wa.gov.au](mailto:cr.madacsi@toodyay.wa.gov.au)



Cr Chris Firms  
West Ward

PO Box 694  
TOODYAY WA 6566

T: 0416 803 232  
E: [cr.firms@toodyay.wa.gov.au](mailto:cr.firms@toodyay.wa.gov.au)



# Chief Executive Officer's Report



*Mr Stan Scott*

I have now been in Toodyay for over a year. My first year in Toodyay coincides almost entirely with the period of the Annual Report.

During this year the Shire has had some significant challenges and achievements. I will not attempt to list everything that the Shire has done, but will concentrate on some of the highlights.

Firstly on a personal note I would like to thank the staff and Council for the welcome and the support I have received since taking on the position of CEO. Due to circumstances largely beyond the control of Council there had been a series of short-term CEO's in Toodyay. As a result the Shire and the community were very keen for stable leadership.

I would also like to thank the community for so quickly accepting my wife and I into the community, and for the positive feedback I have received.

During the year the Shire of Toodyay completed many of the requirements of the Integrated Planning and Reporting system mandated by the State Government. This included the development of a Community Strategic Plan, Corporate Business Plan, Asset Management Plan and Long Term Financial Plan. For me this was good timing as it provided an excellent opportunity to engage with the community to better understand its needs, priorities and aspirations. The resulting plans will help guide the Shire's actions and investments over the next 5 to 10 years.

We also commenced the process of developing a new Master Plan for the Toodyay Showgrounds and very quickly discovered that our goal of aligning the facilities on the site to remove the encroachment of the hockey field on the Aboriginal burial site was not achievable. This resulted in the Shire seeking and finding a new site for future recreation facilities. The decision to acquire a significant Sport and Recreation Precinct adjacent to the high school will be proved in my view to be both historic and visionary. The process of establishing best practice contemporary sporting facilities for Toodyay can now begin.

Another feature of Toodyay with which I became very quickly familiar is the legacy of the 2009 Toodyay Fires and the central role that Volunteer Bush Fire Brigades and their volunteers play in community life. Toodyay boasts 370 volunteers across 5 brigades and a Fire and Rescue Brigade. The dedication and the passion of these volunteers delivers a wonderful service to the community, but can also lead to the odd disagreement. As a newcomer navigating this terrain can be challenging, but also rewarding.

During 2012/13 Council continued the task it has set for itself in developing emergency access and egress tracks for subdivisions and reviewing strategic fire

# Chief Executive Officer's Report

breaks. This is an ambitious undertaking to retrofit appropriate fire safety infrastructure bringing established developments up to new standards.

The Shire also delivered a substantial roads program involving over \$1.7 million of construction and \$1 million of maintenance. There was also substantial new work at Duidgee Park including a new reticulation system.

The Shire of Toodyay maintains a significant inventory of heritage buildings including the public buildings such as the Administration Centre (old Courthouse Building), Memorial Hall, Library, Connors Mill and the Newcastle Gaol Museum. The Shire also owns a number of other heritage buildings that are used for other purposes such as the old Grandstand, Donegan's Cottage, Parker's Cottage, Connor's Cottage and O'Reilly's Cottage. The Shire was recognised in the 2013 State Heritage Awards with wins in two categories: Local Government and Interpretation.

Toodyay is famous for its events and Stirling Terrace makes a wonderful venue for events and celebrations. The Shire is responsible for the International Food Festival (in association with the Avon Decent) and Australia Day Celebrations. It also provides varying levels of support to Toodyay's other signature events including: the Avon Descent, Moondyne Festival; Quit Targa West Rally; Toodyay Agricultural Show, Toodyay Picnic Races and the Christmas Street Party. I continue to be impressed with the work and commitment of volunteers in bringing these events to fruition, including many extra unpaid hours by Shire staff. I had the honour of playing a costumed part in the 2013 Moondyne Festival.

Finally I would like to recognise the efforts of my staff. Earlier in the year my predecessor as CEO Mr Graham Foster stayed on to complete some projects and then moved on to the role of CEO of the City of Albany. We also said farewell to Sam Mastrolembo (Deputy CEO) and Kirsten Wood (Manager Planning and Development) who both moved to Broome. I wish them well in their new roles. During the year we welcomed three new members to the management team: Les Vidovich as Manager Works and Services started the same day as I did, Audrey Bell was recruited to the new position of Manager Community Development and Graeme Bissett was promoted to Manager Planning and Development. Together with Cherie Delmage who continues in the role of Manager Corporate Services I am confident I have an excellent team to guide the future of the Shire.

During the year we also welcomed Michelle McPhee, Gabbie Weaver, Paul Mildwaters, and Margie Eberle. I provide my thanks and best wishes to Katie Myburgh, Tony Allan, Moss Wilson, Karl Jokich and Anja Kristof who moved on to greener pastures. Moss in particular has left a significant legacy and some big shoes to fill, but I am more than confident in what Margie brings to that role. I also take this opportunity to wish Meg Mills and Joan Forsyth well in their well-earned retirements. We have also had excellent service from casual employees who have filled gaps and from contractors in environmental health and planning.

# Executive Staff

**Chief Executive Officer**  
**Mr Stan Scott**



- Members
- Governance
- Local Laws
- Contracts & Tenders
- Strategic Planning
- Major Projects
- Freedom of Information
- Executive Services

**Manager**  
**Community Development**  
**Ms Audrey Bell**



- Marketing / Events
- Library Services
- Recreation
- Museum
- Grants
- Visitor Centre
- Community Services
- Ranger Services

**Manager**  
**Planning and Development**  
**Mr Graeme Bissett**



- Planning and Development
- Building
- Environmental Health
- Heritage

**Manager**  
**Corporate Services**  
**Ms Cherie Delmage**



- Licensing
- Human Resources
- Records
- Information Technology
- Finance
- Payroll / Rates

**Manager**  
**Works and Technical Services**  
**Mr Les Vidovich**



- Parks & Gardens
- Works Construction and Maintenance
- Waste Management



# Community Development

With a warm “Welcome” from Staff, Councillors and Community, I commenced duties here at the Shire of Toodyay in late November 2012.

Throughout the months the Community Development Team and myself were involved in a variety of Projects.

## December

Community Engagement was coming to an end for input into our proposed Strategic Community Plan, with the World Café taking place.

The Shire met with the Regional Librarian regarding the proposed State Library Plan and new ways of working together in partnership.



*Ms Audrey Bell  
Manager Community Development*

## January

Australia Day is celebrated with a wonderful community event at Duidgee Park each year. This year we celebrated with close to 500 people attending. The more formal activities involved the Citizenship Ceremony, as well as the Active Australia Day Awards. Other fun activities included Gum Boot throwing and Gum Leaf playing. All great fun for those that attended.

Endeavouring to always find new ways to engage with Community we subscribed to the radio spot “Around the Towns”. A new way to share with all on current news or events which are taking place in Toodyay.

## February

Discussions commenced with AROC, Verso, Butterly Cottages and Silver Chain regarding the project to develop Aged Housing Units. In line with looking at our ageing population I attended an interesting COTA (Council of the Ageing) forum. In all Local Governments – Aged Care and Housing will become more to the forefront as the Baby Boomers enter their later years.

Through our Heritage Officer, consultants were engaged to undertake the research involved for the Interpretation Plan for the Newcastle Gaol.

It was also soon after that our Heritage Officer – Moss Wilson left us to take on new work at the State Heritage Office. His work was greatly appreciated.

During the month I was invited to attend both the Pioneer Pathway Committee and Avon Tourism Committee meetings. Both wonderful committees doing their best to increase Tourism in the Avon area.

# Community Development

## March

March saw the team start preparations for the Avon Descent and International Family Fun Day. This is one of the largest events for Toodyay with close to 4,000 attending each year. Without the wonderful work of the Event Coordinator, Staff volunteering their time and community assistance this would not be possible.

Talks commenced with the local Indigenous and SWALSC regarding the site situated at the Hockey Oval, as well as the proposed river walk trail. Strong partnerships are being formed, with the sense that these projects will be completed in a harmonious way.

Our Community Depot project was commenced with conversations taking place with interested Community Groups. Meetings have continued through the year.

## April

It was wonderful to attend the launch at our Library for the “Spirit of Toodyay” book. Those that contributed were there to enjoy a celebration morning tea.

From books to the more active activities we saw our Consultant gather the sporting groups and individuals to partake in our Recreation Strategy. A great turnout with many worthwhile comments being shared and noted for inclusion into the report.

## May

Council adopted the Strategic Community Plan at its May meeting. This was the accumulation of input from the various workshops held in the Community starting in May 2012. A wonderful outcome for Toodyay and a report which will guide us for the next 10 years.

Work also commenced on the Corporate Business Plan. Both this plan and the Strategic Community Plan are required under the Western Australia Local Government Integrated Planning and Reporting Framework.

Our new website planning commenced with many months of work ahead of us.

## June

Corporate duties such as Budget preparation, Staff Reviews and various meetings were undertaken.

In closing my report for the 2012-2013 I would like to extend my Thanks and Best Wishes to all staff who are involved in and with the Community, as well to the Community Groups who give from their hearts to undertake their various passions in making Toodyay a great place to be. 2013 saw many awards being presented to Toodyay in the various sectors – Business, Heritage and Community. Further details of these are available in the Community Development/Grants Officers report. Congratulations to all involved.

# Community Development

Ms Kim Angus, Team Leader Community Development has provided a breakdown of the Community Development and Grants activities as follows:

SUCCESSFUL GRANTS		
Type	Amount	Purpose
Community Road Safety Grants Program	\$ 1,000.00	Sponsorship of Toodyay International Food Festival
COTA Seniors Week Festival Community Grants Program	\$ 925.00	Seniors Week Bus Trips in partnership with Community Bus
Thank a Volunteer Day Celebration Grants Program 2012	\$ 1,000.00	Celebration with entertainment for community volunteers
Community Crime Prevention Fund	\$ 25,000.00	Solar/LED lighting for Charcoal Lane
Trails West	\$ 57,250.00	Foreshore Walkway Planning
State NRM Program Community Grants	\$ 16,582.00	Malkup Brook revegetation in conjunction with TFor and other parties.
Conserving Cultural Heritage	\$ 26,000.00	Interpretation of Toodyay Convict Heritage
CANWA Funding for Regional Local Governments	\$8,000.00 (C.)	2 x All expenses paid Staff Training
Cat Act Implementation Grant	\$2,535.00 \$5,000.00 \$102,710.00	Cat module for Synergy Cat sterilization program Cat Management Facility
Waste Authority Community Grants Scheme	\$7,500.00	Recycling Trailer; Partnership with Bendigo and AVES as grant recipient. Returned due to advent of recycling bins.
Community Safety Fund	\$23,754.10	CCTV at school
Wheatbelt NRM Stormwater Reuse Scheme	\$10,181.00	Rainwater tank and associated infrastructure Community Depot.
RBN Local Government Grants 2013-2014	\$6,250.00 \$8,250.00 \$35,250.00	Purchase and install 26 bike racks Extend dual use paths at Duidgee Park Dual use path Drummond Street
UNSUCCESSFUL GRANTS		
Regional Development Australia Fund – Round Three	\$ 67,250.00	Community Depot
Tourism Industry Regional Development Fund Grants	\$129,500.00	Tourist Information Bay
Regional Airports Development Scheme 2013-2014	\$153,000.00	Helipad Morangup
Our Neighbourhood Community Grants	\$25,000.00	Application by Central VBFB for GPS Tablet PCs for all brigades

# Community Development

AWARDS	
2013 Heritage Awards	Winner Outstanding Heritage Practices by a Local Government Winner Outstanding Interpretation Project that Enhances a Place
2013 Tidy Towns Awards	Entered May 2013 Subsequently:- Regional - Overall Winner; Community Action & Partnerships Winner: 1 Certificate of Appreciation Natural Environment Conservation State - Community Action & Partnerships Winner:
Top Tourism Award – Towns under 5,000 pop.	Winner Heritage Category

Major Projects undertaken during the year were as follows:

**Pelham Reserve** with Stockland and Max Employment. Stockland provided signs, paint and a huge workforce over two days to bring Pelham Reserve back to its former glory. Toodyay District High School provided picnic tables that were refurbished Max Employment crews have provided ongoing work including maintenance and construction of gravel walk trails, rocking up of Pelham Street pull in bay, removal of fallen trees from paths and features and planting of Drummond Memorial Garden.



**Tidy Towns and Adopt a Spot** with Bendigo Bank and Tidy Towns. Twenty community groups have volunteered to Adopt a Spot for litter collection in return for funding from Bendigo Bank with three other groups doing so on an unfunded basis.



**Cemetery Gazebo** with CWA purchasing in Kit form, painted by Max Employment crew, slab and erection by Wooroloo Prison, pad, ramps and re-erection by Shire and subsequently seats by the Toodyay Men's Shed.





# Be Active Recreation Services

## Overview

### TOODYAY RECREATION STRATEGY 2013



The Shire of Toodyay in May 2012 recommended that an updated Recreation Strategy was required to identify the barriers and complications the sporting groups and users were having within Toodyay. This was identified through the Toodyay Show Grounds Site becoming restrictive to the users due to a lack of storage and aging facilities.

Through the process, SGL Consulting was appointed in early 2013 to complete the strategy with the following aims;

- Review the land parcels currently designated for public open space and determine their best future use and development;
- Consider the rationalisation of existing land parcels where they are not fulfilling a recreational need;
- Review the existing sporting facilities available in Toodyay, including supporting services such as change rooms, club rooms etc. and identification of any duplication of facilities. The trends away from traditional sports such as football and cricket and towards different sports (i.e. soccer) or individual activities, such as walking, will be considered;
- Review of existing sport and recreational programs and services in the Shire;
- Consider the options available for the multi-use of sport grounds and facilities. This will also include the possibility of creating a multi-function facilities that may cater for community, education, aged care and civic functions;
- Review of current and future recreational needs within Toodyay, taking into consideration National and Regional Trends and the recreational developments within the Shire;
- Identify funding opportunities and financial commitments required to fulfil identified needs. This will include timing and budgetary considerations; and
- Identify appropriate land for the future development of recreational facilities.

Throughout this process, SGL Consulting conducted community meetings, surveys and calls to the relevant sporting groups and community groups to identify the needs of the community to help prepare a plan suitable to for the Toodyay Community. SGL prepared a Gap Analysis from the information gathered which was presented to Council.

After a community meeting which saw over 30 local residents, SGL prepared the draft Recreation Strategy which was presented to Council in August. The strategy has closed for public comment and will be adopted in the 2013 – 2014 financial year.



# Be Active Recreation Services

## TOODYAY BIKE PLAN 2013

The Toodyay Town Bike Plan was completed in January 2013 by Transplan, whom which completed the plan back in 2014.

The Bike Plan has been prepared with the overall aim of making cycling (and walking) safer and more convenient within the townsite of Toodyay. It identifies hazards, barriers and obstacles to cycling, and proposes the means by which these can be eliminated. It is anticipated that, when implemented, the upgraded cycling network will result in an increase in the number of local trips by bicycle.

It is also expected that 'new' cyclists will be attracted to the use of a bicycle for short trips within Toodyay, to such places as the local shops and recreation destinations. This Bike Plan encompasses a number of ways for improving the local bicycle network to make Toodyay a safer and more convenient place to ride a bicycle. It is not a footpath plan, nor is it a trails plan. It does not set out a comprehensive footpath development program for every street in the town, as that is not the purpose of the plan. Instead, it proposes a carefully selected program of improvements that will do the most for upgrading the cycling network, and therefore the level of cycling, over a five-year schedule.



In summary, the main projects recommended in this Bike Plan are:

1. The development of several new shared paths throughout Toodyay, including the replacement of the old bitumen path along Hamersley St with a new path.
2. The detailed design and construction of the proposed foreshore path, between Newcastle Bridge and Newcastle Park.
3. Improvements to the existing path network, primarily through the installation of kerb ramps, by the installation of numerous short pieces of paths ("missing links"), and by some general maintenance issues.
4. Provision of bike parking rails at numerous destinations within the town encouraging more people to use a bicycle for local trips (instead of a car).
5. Installation of bike lanes and/or edge lines on the major roads through Toodyay.
6. Encouragement, education and enforcement strategies – to complement the ever-increasing cycling network.

# Be Active Recreation Services

## KIDSPORT

KidSport enables Western Australian children to participate in community sport and recreation, no matter their financial circumstances. Eligible youth aged 5–18 years can apply for financial assistance to contribute towards club fees. The fees will go directly to the registered KidSport clubs through their participating local government. While the primary objective of KidSport is to ensure all Western Australian children can participate in sport and recreation clubs, its secondary objective is to engage these children and their families in the community.

The Shire of Toodyay has been involved in KidSport for two (2) year with great results. The KidSport snapshot for the past two years in as below;

**63 vouchers**  
**53 unique kids**  
**\$7,066.95 funded over 2 years**

Total per year (% compared to previous year)	
19 in 2012	
44 in 2013	231.6%

Gender		
2012	3 girls	15.8%
	16 boys	84.2%
2013	7 girls	15.9%
	37 boys	84.1%

Diversity		
Aboriginal	18	28.6%
CaLD	1	1.6%
Disability	8	12.7%

Top 10 Clubs		
Toodyay Junior Football Club	26	41.3%
Toodyay Hockey Club	8	12.7%
Toodyay Soccer Club	7	11.1%
Morangup Basketball Club	4	6.3%
Clackline Toodyay Karate Club	3	4.8%
Toodyay Clackline Karate Club	2	3.2%
Toodyay Junior Hockey Club	2	3.2%
Avon Tee-Ball Association	2	3.2%
Gidgegannup Netball Club	2	3.2%
Gidgegannup Basketball Club	2	3.2%

Top 10 Local Governments		
Toodyay	63	100%

Top 10 suburbs		
Toodyay	48	76.2%
Morangup	11	17.5%
Bejoording	4	6.3%



Top 10 sports or activities		
Football (AFL)	27	42.9%
Hockey	11	17.5%
Football (Soccer)	7	11.1%
Basketball	6	9.5%
Karate	5	7.9%
Netball	3	4.8%
Tee-Ball	2	3.2%
Riding for the Disabled	1	1.6%
Pony	1	1.6%

How they are hearing about		
Club	39	61.9%
Friend/family	18	28.6%
School	5	7.9%
Local Government	1	1.6%

Registered with a club before?		
No	30	47.6%
Yes	33	52.4%



# Be Active Recreation Services

## COMMUNITY DEVELOPMENT

During the 2012 / 2013 school terms Toodyay District High School had a visit from Squash WA. Together, with their inflatable squash courts, introduce the sport to the students at the school. Not many of the students had had the opportunity to play squash before now and toughly enjoyed their time playing the game. The aim of the clinics is to introduce the sport to the students and encourage them to join a club nearby (Northam).

Along with the school cadet camp to Lake Leschenaultia, I attended for one day to take the students for Archery lessons. During the lessons, the kids had a go at target practice and flite shooting into the air.

In June 2013 the Toodyay Football Club hosted a Strap & Wrap course funded by Be Active. This course teaches volunteers the basics in first aid and sports injury prevention and management. Participants had the opportunity to practice strapping different body parts including ankles, knees and shoulders. This course helps encourage more people to become sports trainers within the community, as well as train players and coaches on how to prevent injuries to players.



The Junior Soccer season started off with a bang on Sunday 19 May with 34 eager soon-to-be soccer stars coming down to the oval for the registration / have a go day. From 9.00am onwards, soccer coach Dan Evans from Football West took the participants for a fun training session which included basic and new skills, the rules of the games and educated the kids on the importance of team work. This clinic was funded through Be Active.

The Toodyay Cricket Club sought assistance to trying and upgrade their practive nets and replace the synthetic carpet of both pitches. With my assistance, the Club was successful in obtaining a grant through the Department of Sport and Recreation to help cover the costs. The practice pitches look fantastic now and cater for spin bowlers with the netting changes.

**BEFORE**



**AFTER**





# Toodyay Public Library Services



National  
Year of  
Reading  
2012

[www.love2read.org.au](http://www.love2read.org.au)

The Library celebrated the beginning of a New Year in July with the introduction of 2012 as being the National Year of Reading. To assist in promoting the National Year of Reading State Library provided us with no less than 200 free copies of *“3 Stories to Read, Anytime, Anywhere, Anyhow”*. As these books were gauged for the 18 – 30 age group Sally from Wendouree Tea Rooms kindly agreed for us to place them at her café for patrons to collect and read at their leisure whilst enjoying a tasty snack.

Also during July Morangup Playgroup joined the Library family and began utilising the Junior Library bookcase at Morangup Community Centre each Wednesday.



## Facebook

In August the Toodyay Library fully embraced the wonders of new technology and joined **Facebook**. Facebook revolutionised the Library providing us with a platform availing our members with up to the minute information on workshops, meetings, children's activities, latest book releases and much more as and when they transpired.



# Toodyay Public Library Services

## Avon Valley Writers Festival

On the weekend of 22<sup>nd</sup> & 23<sup>rd</sup> September the Library hosted the inaugural Avon Valley Writers Festival in conjunction with Northam Regional Library as further recognition of the National Year of Reading. Funding for this event was sourced and supplied by Writing WA. We had a plethora of authors providing workshops across a broad variety subjects including Children's Fiction, Poetry, Screenplays, Science Fiction, Fantasy, Crime, Romance, Biography and On-line Publishing.

The Honourable Mia Davies gave an opening address for the festival on Saturday morning. Ms Davies expressed the importance of Libraries and the enjoyment they had given her throughout her life especially as a child growing up in a small Wheatbelt town. Ms Davies acknowledged the Better Beginnings Program introduced by State Library of Western Australia and endorsed its support by major industries and the West Australian State Government.

Both Libraries throughout the day ran interactive workshops presented by local, national and international writers and artists. At the close of Saturday the festivities we were transported to the Riversedge Café whereupon an informal open forum took place. Our authors opened their hearts and shared personal stories of hardship, pain and the eventual pleasure of completing and publishing acclaimed literary works of art.

The atmosphere in the room was inspiring and motivating. Both audience and authors came together as one. To add to the encompassing mood of the evening we were graced by the melodic talents of the awesome Toodyay Music Group. This delightful band of talented musicians personified the room with their original and interpreted renditions of favourites old and new. The piece de résistance of the evening had to be the enchanting & captivating voice of Jan Smith.

The Avon Valley Writers Festival was an enormous success with many attendees requesting for the festival to become an annual event.



# Toodyay Public Library Services

Final contributions for the **“Spirit of Toodyay”** book were received in October and we were overwhelmed with the time, effort and enthusiasm from all contributors who helped make this local Toodyay Community collaboration materialise. The number of people who had taken up the gauntlet and provided us with their stories, poetry, art and photos was absolutely phenomenal. Toodyay Library was one of only five Libraries in the state to have been successful in submitting and securing funding from Public Libraries Australia for the project.



## “Writers on the Road” / “Read Out Loud

The Library was thrilled to welcome nationally acclaimed author Julia Lawrinson on 16th November in conjunction with “Read Out Loud” day. Sponsored by Writing W.A. and as part of the “Writers on the Road” program Julia provided us with three interactive workshops. Along with members of the public in attendance the Library also welcomed approximately 90 students from the Toodyay District High School for this fantastic event. Julia enthralled everyone with her insightful enthusiasm and personal experiences. She explained how turning fact into fiction had played an important part in her life and encouraged her passion for writing. Apart from a successful career as an author writing Young Adult fiction Julia also works full time at State Parliament undertaking the renowned responsibility of “Usher for the Black Rod.”

In conjunction with this event and to celebrate national “Read Out Loud” day the Library successfully secured a grant from State Library of Western Australia to purchase two iPads plus and Apple TV device to be utilised for the Writers on the Road occasion and future Library workshops.

Throughout the spring and summer months the Library hosted a plethora of free workshops and events including Numerology, Sudoku, Backyard Food Gardening and Reflexology. We were most grateful to our local presenters who took time out of their busy schedules to provide us with these interesting and intuitive sessions.

# Toodyay Public Library Services

## Better Beginnings

On 7<sup>th</sup> November we visited Toodyay District School to present in excess of 80 early literacy packs courtesy of State Library of Western Australia. These gifts were provided to children in the Kindergarten and Pre-Primary classes. The children were truly excited and their faces lit up as Alison Jones our resident children's story time volunteer had them all singing along with some favourite nursery rhymes and songs. Each child received a reading book plus games and information to assist parents acknowledge, share and encourage reading as a fun family activity for all to enjoy.



## Creative Writing Group

The Creative Writing Group returned to the Library in February with a variety of accomplished authors scheduled to host informal and fun filled exercises and workshops throughout the following months.



# Toodyay Public Library Services

## Ebooks

In December the Library invited anyone who owned an eReader or expected to buy or receive one of these amazing devices for Christmas to take advantage of the fantastic new Library prospect of downloading eBooks. This facility would be available for members to utilise their Toodyay Library membership and download Library material wherever they may be in the world absolutely **free**.



To assist members in registering for this wonderful facility we held an “Introduction to eBooks” workshop inviting members to bring along their own device or use one of the Library’s Kobo Readers on the day.

The workshop was a huge success with those attending learning how to use their Tablet, Laptop, iPad or Smartphone as a device for reading and listening to books.

Due to popular demand a second eReader workshop was held mid-February assisting members in accessing the West Australian Public Libraries Digital Media Collection of electronic books.

# Toodyay Public Library Services

## Many Minds Discussion Group

Formerly known as “Better than a Book Club” the “Many Minds Discussion Group” returned to the Library Reading Room in February after the Christmas holidays. This ever popular growing group of eagerly alert minds commenced their twice monthly meetings with a variety of interesting and discursive topics scheduled for the year ahead. With open arms the group invited new members to join them in sharing hot coffee, tasty nibbles and an abundance of stimulating conversations.



## Morangup Library Afternoon Tea

In May we sadly farewelled two of Morangup Library stalwart volunteers. Julienne and Lawrence Bettridge had provided Morangup Library and the community with several years of voluntary assistance. This popular pair was presented with gifts and cards during a surprise afternoon tea at the Morangup Community Centre following the Morangup Library session. All in attendance joined together in wishing them “bon voyage” and good luck in their new home at Dora Creek N.S.W.



# Toodyay Public Library Services

## “Spirit of Toodyay”- Book Launch

Congratulations! We sent out to everyone who contributed to the local book “Spirit of Toodyay”. In celebration of the publication reaching fruition the Library cordially invited everyone who participated, family and friends to attend the book launch and morning tea on 23<sup>rd</sup> April 2013.

The Spirit of Toodyay is a mixture of stories, pictures, poetry and prose. The contents are as varied and diverse as the people who have written them. Wrapped within the pages lies a chocolate box assortment of humour, joy, sadness, drama and imagery.



We were thrilled with the support, involvement and encouragement from the community throughout the book project and delighted to share and celebrate its completion and publication.



# Toodyay Public Library Services

## Workplace Learning Program

As the year progressed the library engaged in the Workplace Learning Program by hosting and providing workplace experience to local pupils within the Toodyay and Northam catchment area. Workplace Learning essentially enables students to gain first hand working experience in a variety of fields. The program is primarily designed to assist young adults recognise and obtain the necessary requirement skills to meet the needs of various industries.

## Toodyay Teen Techs

The year finished with a flurry of activities including the introduction of Toodyay Teen Techs. Word was sent out via Facebook, Library News and posters throughout the Library inviting anyone who would like help in explaining and operating electronic devices. The response was fantastic the reading room became a hustle and bustle of information technology. Local senior school students shed beams of light solving the mysteries of such devices as Smartphones, Laptops, iPads etcetera to those of us who still believed a mobile phone was just for making telephone calls. Email accounts were opened, Laptops were linked to Wi-Fi and iPads synchronised to computers. All in all Teen Techs was a hit with many more sessions proposed for the future.





# Museum and Heritage

## Overview

In 2013 the Shire of Toodyay received recognition by the Heritage Council of WA for outstanding heritage practices by a local government. This reflects the very important work in this area that has continued throughout the past year.

The Heritage List Review has been completed. This list notes 146 places of significance to the Shire's heritage identity and has been upgraded from a 1998 assessment. These places are protected through the Shire's planning processes.

A Heritage Master Plan has been proposed to guide how the Shire should manage its heritage places and develop tourism over the next few years. This plan is currently being reviewed through an extensive public and professional consultation process.

Structural assessments of the Newcastle Gaol, Police Stables, 1907 lock-up, Connor's Mill and Syred's Cottage have been completed by award winning heritage architect Ian Maitland. They will guide future structural repairs and the implementation of a maintenance schedule which will ensure these buildings are preserved well into the future.

A Tourism Economic report has been completed looking at how much money tourists are spending in Toodyay and how they are spending it. This has been undertaken with the view of building our heritage tourism economy.

A Convict Depot interpretation plan has been compiled by Hocking Heritage Studio offering interpretive options for the recently documented archaeological ruins in the vicinity of the Shire Offices. In the future these ruins may be considered for inclusion on the State Register of Heritage Places by the State Heritage Office.

The Newcastle Gaol Museum has also been recognised for its evocative audio/visual interpretation of an nineteenth century Aboriginal prisoner's experience of incarceration there. Ballardong input was vital to the integrity of the project. The Heritage Council awarded the Shire the 2013 winner of its *Outstanding Interpretation Project Which Enhances a Place* category.

Conservation of the museum's collection of textiles has been ongoing and more items have been added to the collection, mainly historic photographs and documents. New fixtures, hooks and minor repairs have been undertaken to displays.



# Museum and Heritage

The development of public programs at the Gaol has enabled the Shire to be represented at a national history teacher's conference on how the archaeology program can be used to teach valuable curriculum skills. A paper for inclusion on possible national publication on the subject of Archaeology and Education has been drafted.



A new cabinet has been located in Connor's Mill displaying agricultural equipment in a creative way and QR codes have been posted throughout the Gaol. QR codes are read by apps downloaded on mobile phones and tablets and enable the visitor to learn more about some of the objects on display through text and short videos. Security cameras have been installed in the Gaol enabling this iconic historic landmark to be open for visitor access every day.

# Visitor Information Services



## Overview

The Toodyay Visitor Centre continues to provide quality service to international, interstate and intrastate tourists with information on attractions, accommodation; dining and travel options. While browsing the centre, visitors can view our calendar of upcoming community events as well as purchase a souvenir, gift or some local produce. The TV screen displaying images from all our local tourism operators is up and running and is a huge success.

An additional TV screen displaying a slide show of upcoming events in Toodyay is also up and running. Visitors are making full use of our sitting area whilst browsing through the information materials provided.

The Centre is open 7 days a week and is manned by 4 permanent and 1 casual staff member. Staff continue with their Familiarisation Tours which are being well received by our operators.

The Centre provides on-line information and booking facilities via its [toodyay.com](http://toodyay.com) website and also responds to an increasing number of telephone, in-person and email enquiries.

In 2012-2013 the Centre saw over 40,000 visitors with the peak of season being in August to October largely due to the Avon Descent and the subsequent spectacular display of wildflowers in our region.

# Visitor Information Services

## Event Highlights

### August 2012 – Avon Descent / International Food Festival

Once again a Visitor Information tent along with an assortment of lollies from Ye Olde Lolly Shoppe and souvenir items was included in the Festival.



### August 2012 – TARGA West Tarmac Rally

The Targa West Rally is a 4 day tarmac rally with up to 100 classic and modern cars competing in over 30 stages and attracting thousands of spectators .The rally starts in Forrest Place and winds its way through the city into Bullsbrook and then by the third day roars into Toodyay. The rally provides 'something of interest' for everyone and the Toodyay stage attracts approximately 1000 extra visitors to town benefiting both the business and tourist community.



# Visitor Information Services

## October 2012 – Toodyay Agricultural Show

The show displayed unique exhibits by local artists and crafters and had an extensive entertainment programme which included a special fireworks display to end a great day out for the whole family.

## December 2012 – Christmas Street Party

Toodyay showed itself again with a spectacular display of Christmas decorations and lighting throughout the main street. Numerous stalls as well as free family entertainment contributed to the success of this event.

## May 2013 - Moondyne Festival

The popular annual event attracted almost 1000 visitors into the Centre on the day. Overall a huge success.



## **Retail**

Many new souvenir items have been introduced to the Visitor Centre with a wider range of local produce on offer as well as a continued display in the well-established souvenir items such as embroidered towels and tea towels, stubby holders, key rings, magnets, crystal paperweights, books, etc.

Additional re-arrangement of our shelving and brochure racking have allowed for more information material of Toodyay and the surrounding region to be displayed.

# Youth

## Overview

### **“Am I a Cyber Bully?” Competition**

In October 2012, the Toodyay Police Station, Toodyay Youth Advisory Council (YAC) and Toodyay District High School announced a five week anti-cyber bullying competition for students in Years 5 to 10, to be run over the course of Term Four.

The competition, “Am I a Cyber Bully?” was developed by the Toodyay Police, Toodyay YAC and Toodyay DHS when the Toodyay Police Station received a donation of an Xbox 360 Bundle from the Festival of Plenty committee. The committee hoped that the Xbox could be used in a program for the youth of Toodyay to get involved in and that is where the initiative for the competition came to be.

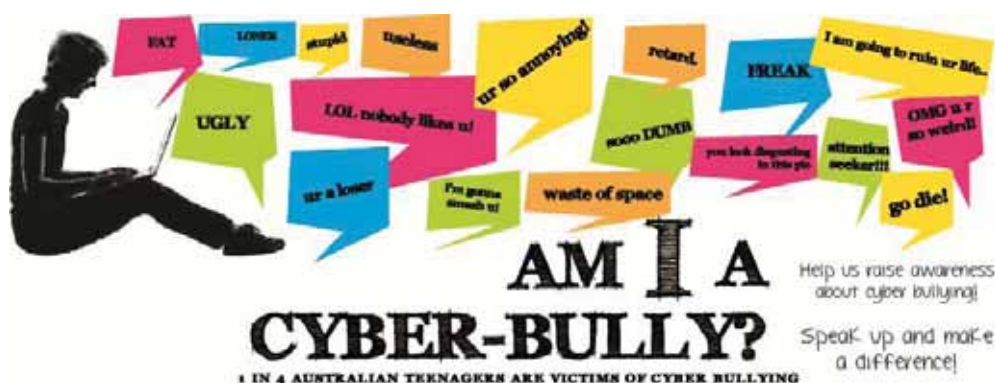
The competition invited students to explore the question **“Am I a Cyber Bully?”** by allowing entrants to adopt a yes or no view point as to why they are, or why they are not, a cyber-bully. In their response, they have to explore not only a personal perspective, but also a community perspective, and how cyber bullying affects those who are subjected to cyber bullying.

The competition had four categories for submission including;

- Print (e.g. poster or flyer)
- Photography (e.g. individual or collage)
- Video
- Written (e.g. short story or poem)

This allowed all students to not only be creative, but allowed them to identify and express in their own way what cyber bullying is to them, in which ever format they so choose. The competition was supported by principal of Toodyay DHS, Tim Martin and his staff by allocating classes in their school curriculum to educate students on cyber safety and cyber bullying.

The aim of the competition was to promote ongoing awareness of cyber bullying in our community by allowing students to come up with a final product which can be used to further promote the anti-cyber bullying message with the winning entrants. Ways of promotion may include local media, such as newspapers and radio stations, as well as online promotion via social media websites.



# Youth

At only 10 years of age, Leighton Frank was the overall winner for the competition. He spent the entire 2 months working on his video - as well as an awesome poster! The judges all agreed that the effort, creativity and uniqueness of Leighton's video proved he fully understood the consequences of cyber bullying. As a result, he has created this fun video to educate his peers with. Leighton was the lucky winner of an Xbox 360 prize pack and was also lucky enough to be interviewed by Radiowest Northam's Frenchy.



Winners Presentation: (L-R) Wendy Camenzuli (TDHS), Kristee Jolly (SoT), Leighton Frank, Sgt. Geoff Dickson (Toodyay Police), Tim Martin (TDHS).

We also had 6 category winners who also did a fantastic job. The individual winners were rewarded with a Nikon Digital Camera, kindly donated by the Toodyay & Districts Community Bendigo Bank and Toodyay District High School, and the group winners were rewarded with group movie tickets donated by Reading Cinemas and a group pass to Adventure World, kindly donated by Adventure World.



Category Winners: TDHS Students Years 5-10

# Youth

## ***Supporting Statement from Tim Martin, Principal of Toodyay District High School***

In 2012, our students, Years 5-10, participated in a very successful Cyber Bullying competition which was sponsored by Toodyay Youth Advisory Council, Toodyay Police and the Toodyay District High School. Kristee Jolly, Executive Support Officer of the Toodyay Shire, coordinated the initiative, which impacted greatly to the positive outcomes. The extensive prizes, which were sourced by Kristee, offered a great incentive for students to be involved.

The issues raised were most relevant to our school context, providing the opportunity for teachers, students and families to address current problems and together work out ways to solve the cyber safety issues of our young people. There were many successful outcomes for our school community:

- The most important outcome was the raising of awareness of the online safety issues related to cyber bullying. Role playing, written stories and posters were used to depict their beliefs and concerns.
- There was a positive increased police presence in our school community with opportunities for community relationships to be strengthened.
- Many helpful online resources were identified and made available to students and teachers.
- Opportunity was provided for intra agency collaboration through the many meetings held between the Shire, Police and the School.
- The competition was timely for this issue to be raised both within and without our school environment.

The competition definitely raised awareness of cyber safety within our school and wider community.

## ***Supporting statement from Sgt Geoff Dickson, OIC Toodyay Police Station***

The “Am I a Cyber Bully?” program has had a significant impact on the safety of children within the Toodyay Community. The program was targeted at the age groups of students in the school that the school and local police felt were most at risk of being bullied through cyber bullying. This included the next-generation of children that would have access to the internet (i.e. Facebook and other social media systems) as well as active users of social media and mobile telephones.

As Officer in Charge of Toodyay Police Station, I have been happy to participate in and support this program. It generated community conversation about the topic, particularly parents of the children engaged in the program. The entries further generated discussion, particularly the electronic media entries that were of a high standard.

This program raised the profile of cyber bullying the Toodyay community, generated discussion amongst parents and most importantly, increased the awareness of future and current generations of students who are or could be exposed to this form of bullying. Anecdotally, since the completion of the project in late 2012, Toodyay Police has observed less complaints about this issue which further concretes my belief that the program was a success in our community.

The school and Police would like to especially acknowledge the work of Kristee Jolly. She worked tirelessly to launch and advertise the competition. She communicated extremely well, developing strong working partnerships with the committee. This contributed the success of the initiative and ensured the outcomes of the competition, to raise awareness of the cyber safety of our students, was successful.



# Youth

## ***YAC Movie Night***

On Friday 5 October, the Toodyay Youth Advisory Council hosted their first event of the year – YAC Movie Night. After much discussion and planning, the YAC members arrived at the Memorial Hall at 3pm ready for the set up.

All members put in a huge effort to set up the seating, as well as stocking the Candy Bar and preparing treats for the customers. The event commenced at 4.30pm with a screening of Disney's Finding Nemo which was a hit with the younger kids and their families. Once the first movie finished, the younger ones headed off home and in came the older kids to watch the second screening of The Hunger Games.

The total head count for the event was approximately 80 people which resulted in \$350 raised for future youth events. The Toodyay YAC would like to sincerely thank the wonderful businesses and residents that donated to our event and allowed us to cover the royalty costs for displaying the movies.

Special thanks to:

- Freemasons Hotel
- Victoria Hotel
- Brewbakers
- Toodyay Hair Studio
- Toodyay Tavern
- Toodyay Video Shop
- Niomi Pratt
- Full Circle Gym & Fitness
- Wendouree Tearooms
- 2x Anonymous donors



YAC helpers preparing the lolly cups to sell at the Candy Bar

# Youth

## Youth Fusion

Youth Fusion is a monthly publication in the Toodyay Herald. Each issue includes articles relevant to youth in Toodyay and the Toodyay Youth Advisory Council welcomes any submissions from Toodyay youth for the page. This includes (but is not limited to) illustrations, stories, poems, reports, photography, articles.



# Development Services

Development Services undertakes Planning, Building and Environmental Health Services across the Shire. This section oversees strategic and statutory planning, building licences, building maintenance, event approvals, food shops, stallholders and compliance issues.

## PLANNING

The Planning section of Development Services is responsible for the following:

- Strategic planning;
- The administration of the Shire's Local Planning Scheme. The Scheme includes residential, commercial and industrial development, subdivisions and scheme amendments; and
- The development and implementation of Council policies.

During the 2012-2013 financial years 63 planning applications were processed. The total value of planning works approved was \$2,816,490 which is down from the \$5,663,641 value for the 2011 - 2012 financial year.

The Shire of Toodyay dealt with a number of subdivision referrals and clearances from the WA Planning Commission. The most significant subdivision clearance was for the Foggarthorpe subdivision, with 85 residential lots being cleared. Final approval was granted by the WA Planning Commission on 9 July 2013.

The Shire of Toodyay did not receive any Development Assessment Panel applications.

Development Services was involved in a review at the State Administrative Tribunal in relation to the refusal of a Class II landfill application. The tribunal found in favour of the applicant and the refusal of the Class II landfill application was overturned. At the time of print, the landfill application is seeking to obtain Department of Environment Regulation approvals.

In the 2012 - 2013 period, a number of Scheme Amendments initiated in the previous period were approved by the Minister for Planning. These included the rezoning of Lot 5628 Julimar Road, West Toodyay from the Rural to the Rural Living zone as well as the amending of the Local Planning Scheme to enable a future possible expansion of Toodyay Caravan Park at Lot 18 Racecourse Road, Toodyay.

Scheme Amendment No 2, which proposed the creation of 61 Rural Residential zoned lots to the east of the Rugged Hills subdivision, was also assessed and determined by Council in the 2012/2013 financial year. Council resolved to not adopt for final approval the Development Plan and Scheme Amendment for the sites covered in Scheme Amendment No 2. This decision was appealed by the applicants

# Development Services

and at the time of print the final outcome is being negotiated between the Shire, the applicants and the WA Planning Commission.

Scheme Amendments No 4 and 5, which proposed a number of changes to the local planning scheme was advertised for community consultation and determined by Council in the 2012-2013 period. The proposed changes, which had been workshopped with previous Councils in previous years, included grammatical changes, changes of definitions, changes to uses and the introduction of new definitions and uses. In response to some community submissions, a number of the original proposed changes were either removed or altered. At the time of print, Scheme Amendments No 4 and 5 are being determined by the Minister for Planning.

The WA Planning Commission completed its review of the R Codes in the 2012/2013 financial year, which came into force on 2 August 2013.

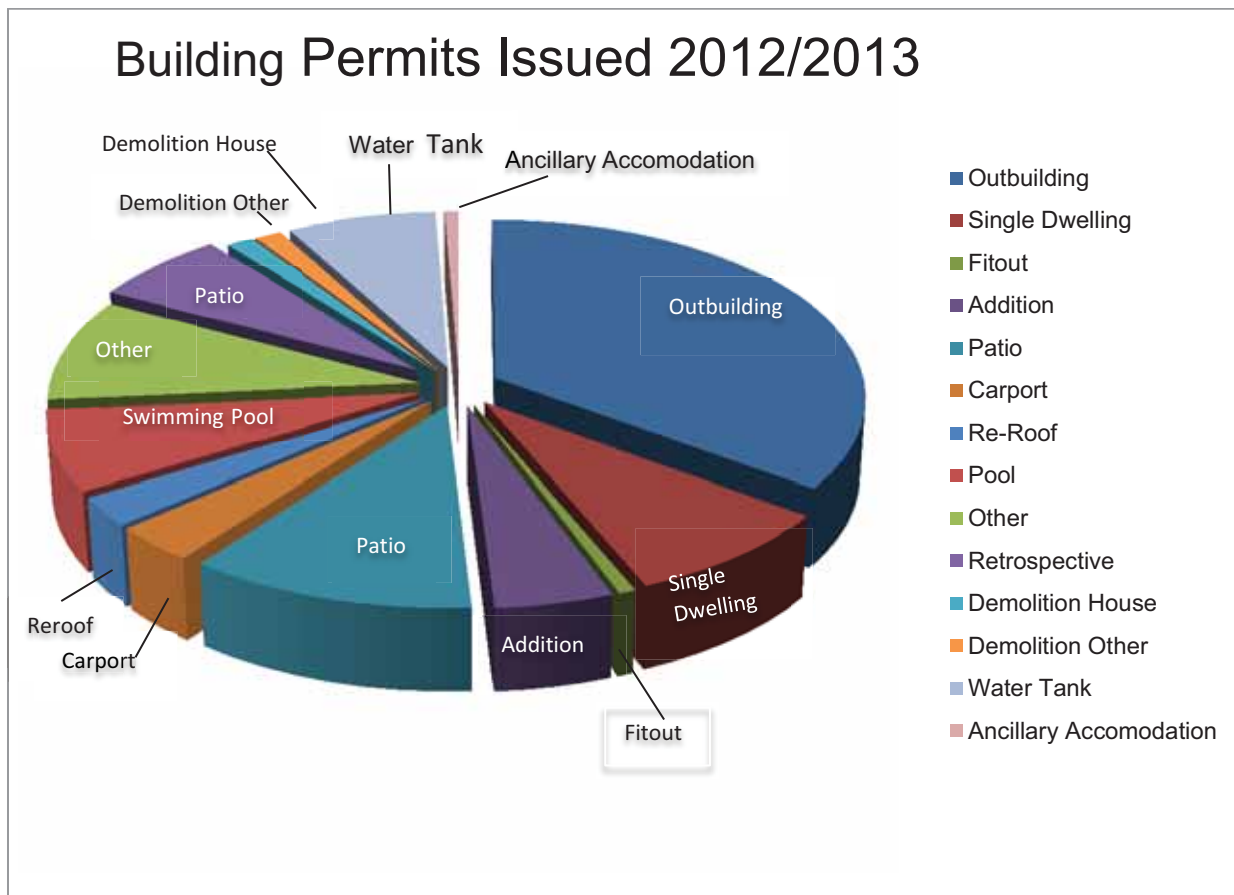
A number of policies have been reviewed, including the Foggarthorpe and Glencoe subdivision guidelines, the changes proposed in both of these are yet to be finalised. A review of Councils policy permitting the temporary habitation of sheds resulted in this policy now only permitting the temporary occupation of a caravan whilst constructing a dwelling.

## **BUILDING**

The Building section of the Development Services 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; this is achieved by ensuring all buildings are constructed in accordance with relevant statutory requirements.

During the 2012/13 financial year, 151 Building Permits were issued within the Shire, which was broken down into the following categories, 53 outbuildings, 11 swimming pools, 4 demolitions, 11 water tank and 13 single dwellings. The total value of works approved is \$8,304,068. These figures represent an increase of approximately 8% of the total number of permits issued in the 11/12 period with a 9% decrease in the value of building works.

# Development Services



## ENERGY EFFICIENT HOUSING

The concept of mandatory energy efficiency reporting for existing dwellings for sale or rental is still currently being considered by the state government through national policy.

## BUILDING LEGISLATION

The new Building Act introduced in April 2012 has been in operation for over 18 months. Its introduction has gone relatively smoothly with no major issues or community complaint. A number of minor changes have been made as a result of feedback; further changes will continue to be made as the legislation continues to provide the catalyst for these.

## DISABILITY SERVICES PLAN

The Shire of Toodyay continues to ensure that all new commercial development complies with the provisions of the Building Code of Australia in regards to Disabled Access and Facilities through the Shire approval process.

# Development Services

As previously reported Council adopted a Disability Services Plan in 2007 which complements the above in that the Shire has set targets to improve access to Shire owned facilities and services including the upgrading of parking and the installation of ramps in the Toodyay townsite. This is a mandatory requirement which aims to raise the standard of existing access for people with a disability to public facilities and services throughout the state. There is also an annual mandatory reporting process.

This plan will be reviewed and updated in 2013/2014 after consultation to ensure it is current and relevant.

## ENVIRONMENTAL HEALTH

The Environmental Health section of Development Services is responsible for assessment and approval of effluent disposal systems, approval and inspections of food business and stalls, infectious disease control, public buildings and compliance issues.

Council now uses a contract EHO, on a part time basis to manage food premises compliance, water sampling, public building assessments and some general environmental health work.

With the new Food Act in its second year of operation Council's new registration and inspection regime in relation to food premises is going well, with a high level of acceptance of the new requirements.

A number of minor food premises upgrade directions have been given but overall the standard of the premises is excellent. Cooperation from business owners to make these improvements is encouraging, with most vendors keen to demonstrate compliance with food hygiene legislation.

Compliance with Councils Health requirements for One Day Food Stalls continues to be of high quality. Inspection of the food stalls demonstrated compliance to be of a competent standard and the health and safety issues in regards to fire safety and temperature control of hazardous foods was also positive.

The Environmental Health Department has issued 14 permits to 'Install an Apparatus for Effluent Disposal' under the Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974. These approvals included a number of Western Australian Health Department approved Alternative Treatment Units (ATU's) in conjunction with various grey water reuse systems.

No significant reports in regards to infectious disease outbreaks were received during this period. A suspected outbreak of mosquito borne disease (Kunjin Virus) in a number of horses was reported by the Department of Agriculture. In co-operation

# Development Services

with the Department of Health a number of mosquito's were trapped and identified at differing sites. Mosquito numbers were found to be low and no link was established.

## EVENTS

The Shire of Toodyay promotes and encourages public events as it sees the benefit that they bring to whole community. The Shires administration staff are responsible for the issuing of Approval notices for all events to ensure that Event Organisers have addressed all issues associated with health, safety & the environment.

Road closures are sometimes required as part of an event to ensure peoples safety, such as Targa West or to create a street theatre atmosphere, such as the Moondyne festival.

Toodyay is becoming more practical and inviting to day trippers due to its proximity to the CBD. Events in Toodyay are increasing every year raising the profile of Toodyay as a tourist destination! Events bring revenue to Toodyay business's from visitors to locals attending events & festivals in the town site.



## Street Stalls

There is a significant number of Street Stall Permits issued over the year; with over half the permits issued for food stalls, many of the Stall holders issued are associated with Events. Health Officers undertook many compliance checks and work with locals and visiting stallholders on continuous improvement in the areas of safe food handling practices.

## Events approved July 2012 to June 2013

- Avon Descent Training day 15 July 2012
  - Training day for paddle & power craft.
- Avon Descent 4-5 August 2012
  - Power and Paddle craft race from Northam to Bayswater along the Avon & Swan Rivers.
- International Food Festival 4 August 2012
  - International Food festival and free family fun day.
- Be-Active Cyclo Sportif 12 August 2012
  - Team Bicycling event

# Development Services

- Quit Targa West 18 August 2012
  - Tarmac Motorsport competition at stages which include areas of Toodyay. Toodyay town site plays host to the Service Park where modern and classic cars are show cased in a “show N shine” arena
  
- Rapid Ascent - Mainpeak Multisport 9 September 2012
  - Mainpeak Multisport event comprising 6 stages of 3 disciplines of trail running, road cycling and kayaking covering a distance of almost 130 kilometres in one day. Starting in Toodyay and finishing in the Swan Valley.
  
- Toodyay Agricultural Show 13 October 2012
  - Displaying unique exhibits, local produce, promote Agriculture, craft and community activities in Toodyay.
  
- Toodyay Bush Poets & Family Concert 4 November 2012
  - Bush Poetry competitions & family concert
  
- Avon Have a Go Day 14 November 2012
  - Seniors Day Out to try out various activities
  
- Thank a volunteer day 5 December 2012
  - Garden Party morning tea to thank the many volunteers within the Shire
  
- Toodyay Christmas Street Party 7 December 2012
  - Community Christmas Street party – Stirling Terrace
  
- Christmas Carols in the Park 16 December 2012
  - Christmas carols at Duidgee Park
  
- Australia Day 26 January 2013
  - Community BBQ breakfast & award ceremony
  
- Circus Royal 12-13 February 2013
  - Family Circus with people and animals
  
- Car Boot Sale 10 March 2013
  - School P & C Fundraiser
  
- Toodyay Lions Jumbo Auction 23 March 2013
  - Community Auction of goods.



# Development Services

- Moondyne Festival 6 May 2013
  - Community celebration of the life of Infamous Moondyne Joe, Static displays, stalls & Street Pantomime
- Cat Awareness Day 25 May 2013
  - Promoting sterilization and micro chipping
- Freedom of Entry Parade June 2013
  - Street parade for emergency service members
- Earth Mother Day 2 June 2013
  - Celebration as part of reconciliation week

## ENVIRONMENT

The Shire's Environmental Officer position within the Shire commenced in October 2012. This position was initially for two days a week on part-time casual basis. It is intended to make this role permanent and increase it to 4 days in 2013-2014.

The officer appointed has been involved in the following range of activities:

- Assisting Council introduce a new kerbside recycling service;
- Managing its vegetation clearing applications and required offsets;
- Developing an Environmental Strategy;
- Investigating ways assisting Council to be more environmentally sustainable;
- The monitoring of Extractive Industry operations within the Shire;
- Community engagement with key environmental groups in the Shire;
- Waste management; and
- Provide general assistance to the Shire in relation to its environmental compliance and reporting responsibilities.

It is anticipated that the Shire's Environmental Strategy will be adopted in the coming year.

This role will in the future be very much guided and directed by the strategy when it is adopted. One of the significant outcomes the strategy will be the development of environmental policies that will implement many of the strategy's goals.

It is envisaged that the EO's role will very much build on what has already been achieved.

# Events July 2012 - June 2013



2012 Toodyay International Food Festival



2012 Act-Belong-Commit Avon Descent



2012 QUIT TARGA West Rally



2012 Mainpeak Multisport Rapid Ascent



2012 Toodyay Agricultural Show



2012 Thank A Volunteer Day



2013 Australia Day Celebrations





2013 Australia Day Celebrations



2013 Moondyne Festival



2013 Cat Chip & Snip Day



2013 Freedom of Entry Parade

2013 Earth Mother Day

# Works and Technical Services

Construction jobs performed by the Outside Crew during 2012/2013 include:

## Telegraph Road Stage 1:

Stage 1 was completed which included the installation of a new kerbing, a two meter dual use footpath, repairs and additional drainage was installed along with the asphaltting of the Toodyay West intersection.

## Clinton Street Footpath:

A new two metre wide concrete footpath was installed between Henry Street West and Fiennes Street.

## Clackline Road:

The road was widened and the shoulders sealed between SLK 6 to 10, intersections of Hoddy Well, Frank Venn and Crimes Roads were also asphalted.



## Toodyay Bindi Bindi Bridge:

An old timber Bridge on the Toodyay Bindi Bindi Road at SLK 3 was removed and replaced with culverts.



# Works and Technical Services

## Lee Road:

Lee Road was constructed and sealed to a width of 6.2 meters between Coondle West and Ferguson roads



## Folewood and River Road:

Both Folewood and River Roads were constructed and sealed to a 6.2 meter width, these upgrades now provide a bitumised link between Julimar, Sandplain and Fiennes Streets.



# Works and Technical Services

## These roads received a reseal:

Blue Gum Way, Jarrah Court, McKnoe Drive, Red Gum Circle, Somers Street, Westview Place, White Gum Road, Wilson Street.

## These roads received a gravel re-sheet.

Carrol Road, Deepdale Road, Phillips Road, Bowers Road, Black Wattle Road, Hasson Place, Pensioner Road, Salt Valley Road.

## New Depot:

Progress has been made to the site where the offices and shed are now being used. Future works include sealing of the yard, installation of reticulation and landscaping work.

## Maintenance:

Maintenance Staff were responsible for the following duties:

- Road patching;
- Verge lopping;
- Guide posts;
- Culvert cleaning;
- Road signs;
- Foot paths;
- Verge Spraying; and
- Graves.



## Parks and Gardens:

Councils three person Parks & Gardens team maintain and are responsible for the general upkeep of Parks and Gardens, street trees, verges, cemeteries, as well as streetscapes within the Shire of Toodyay.

Duties include landscaping, mowing, raking, street and footpath sweeping, weed spraying and general maintenance of lawns and gardens in the area.

# Works and Technical Services

Locations which Parks and Gardens employees maintain include:

- Toodyay showgrounds;
- Anzac Park & War Memorial;
- Duidgee Park;
- Newcastle Park;
- Youth Park;
- Old Goal & Police Stables;
- Federation Square;
- FESA;
- Railway station;
- Pelham Reserve Lookout;
- Windmill Hill Cutting
- Community Resource Centre & Medical Centre;
- Toodyay heritage sites Syred's Cottage and Drummond's Hedge;
- Visitors Centre & Connors Mill museum; and
- The Shire Office.





# Corporate Services

## Overview

The 2012/2013 financial year has been a year of consolidation with ongoing projects including the development of the new Railway Road Depot facility, Duidgee Park upgrade and the purchase of land for the proposed Multi-Purpose Recreation Precinct. It is a year that has seen stability within the finance and administration staff and a continued commitment to improvement of procedures and accountability.

## Revenue and Expenditure

Revenue for 2012/2013 is substantially in line with budget and Rate Revenue was marginally higher than the budgeted amount. Cash receipts included an advance of Financial Assistance Grants for 2013/2014 of \$735k.

Operating expenditure exceeded budget within the Transport Program but was otherwise in line with our budget.

The significant difference between the budget and actual Total Comprehensive income is the posting to Revaluation of Assets account as a result of the introduction of mandated Fair Value Accounting for Plant & Equipment of \$862,308.

## Reserve Funds (See Note 11)

Further consolidation is also reflected in the increase in Reserve Funds from \$2.6m to \$2.95m. The Reserve funds on hand at 30 June 2013 include almost \$780,000 for the new Recreation facilities and \$816,000 held as contributions to the Shire's road program.

## Loans (See Note 21)

During 2012/2013 Council extended its borrowings significantly to cater for the Depot and Recreation Centre developments. New loans were established being \$815,000 towards the new Depot and \$1m for the land purchase for the new multi-purpose Recreation Precinct in Drummond Street.

The balance of outstanding loans increased from \$1.3m in July 2012 to \$3.04m as at 30 June 2013. These borrowings are still at a manageable level for the Shire as demonstrated in the ratios analysis below.

## Ratios (See Note 18)

New ratios are presented this financial year as a result of amendments to Financial Management Regulation 50 effective from 1 July 2012.

**The Current Ratio** is designed to indicate the liquidity of the Shire and would be expected to exceed 1. The ratio in each of the last three years has surpassed this indicator.

**Asset Sustainability Ratio** is intended to measure the extent to which assets are renewed or replaced when compared to the level of consumption. A result in excess of 90% or 0.9 is an acceptable risk and a higher ratio indicates that the Shire has provided more than adequately for renewal of its assets.

# Corporate Services

## Ratios (See Note 18) Continued...

**Debt Service Coverage Ratio** is an indicator of Council’s ability to service debt (make loan repayments) from its Operational revenue. This indicator has dropped from 21.128 in 2011-12 to 7.88 in 2012-13. This is an indicator that Council’s new level of borrowing increases risk but is still within acceptable levels.

**Operating Surplus Ratio** is a measure of the scale of the operating result for the year. A small surplus is probably a desirable outcome but the ratio for 2012-13 indicates a small operating deficit but taken in conjunction with the previous year’s higher ratio this is not a cause for concern.

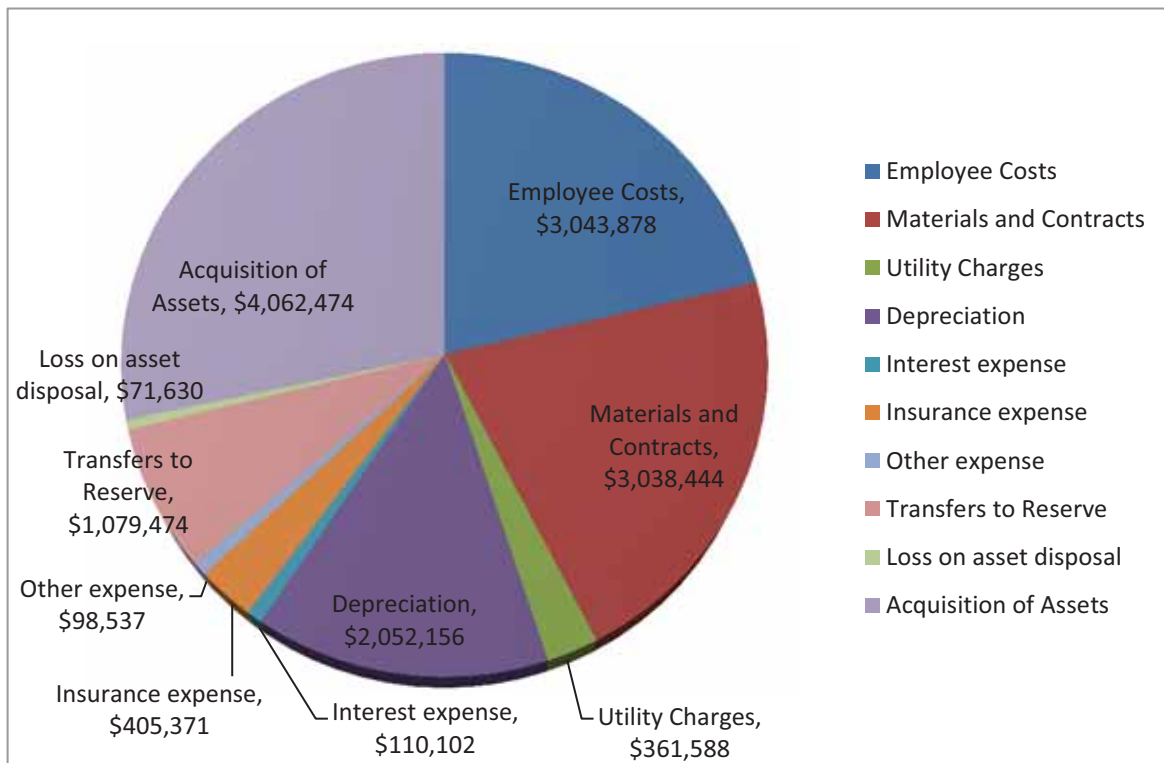
**Own Source Revenue Coverage Ratio** is an indicator of the Shire’s ability to fund its operating expenditure from its own funds. The ratio for 2012-13 of 0.77 indicates a medium level of risk – 0.6 being a high risk indicator and 0.9 and above is low risk.

## Current Ratio v Liquidity Comparison graph

The current ratio calculated in the Annual Financial Report is reduced by amounts of unspent grants and loan funds received but not spent as at 30 June 2013. Refer to Note 3 – Cash and cash equivalents.

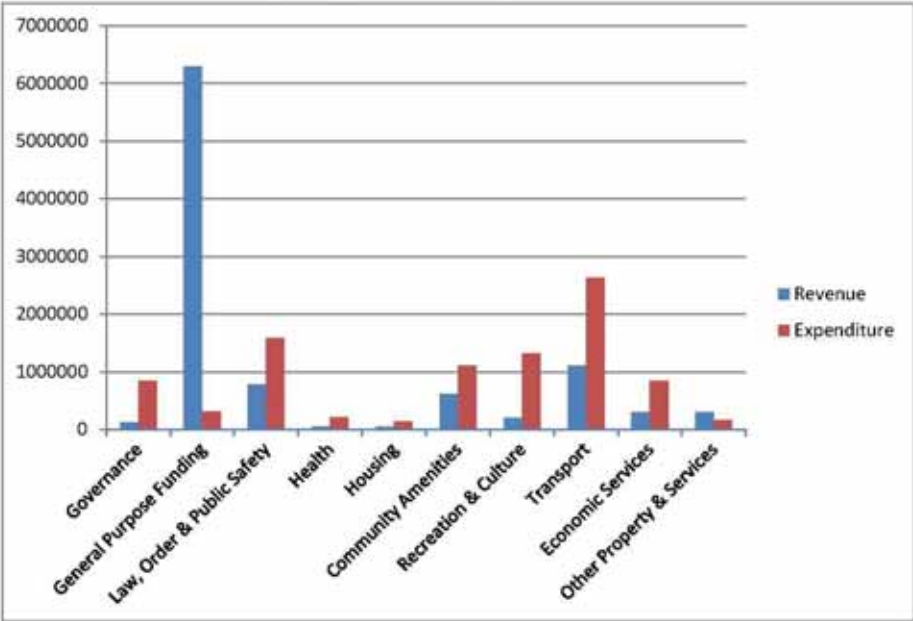
The graphical representation of liquidity is not similarly adjusted.

Operating and Capital Expenditure 2012-13

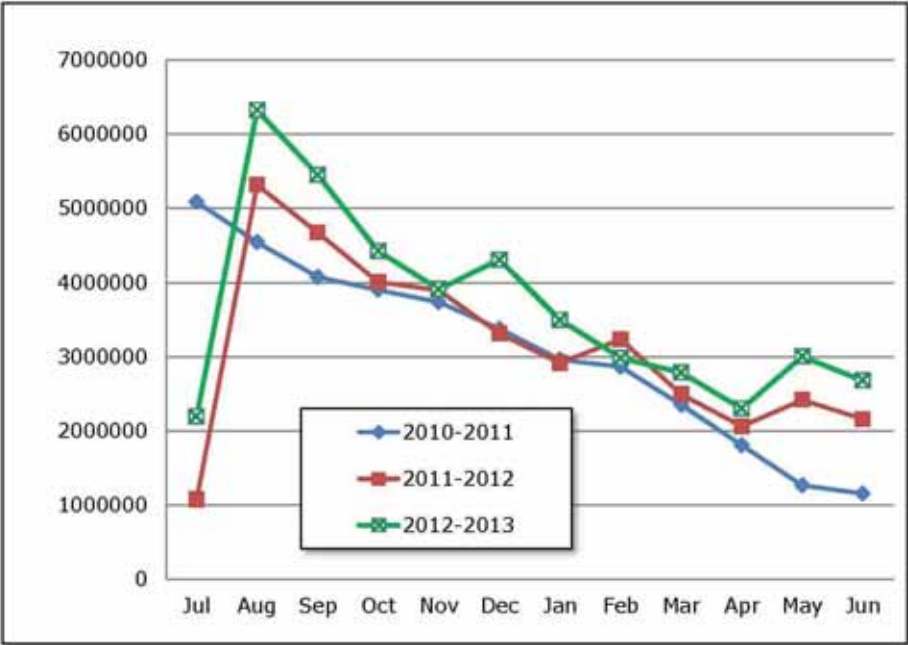


# Corporate Services

Operating Revenue and Expenditure 2012-13



Comparison of Liquidity over last three years



# Record Keeping

## Overview

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 16 (Part 3 Record Keeping Plans for Government Organisations) of the *State Records Act 2000* the Shire of Toodyay must have a record keeping plan. The Shire of Toodyay's Record Keeping Plan was approved by the State Records Commission in 2008, for a period of five years. The 2013 record keeping plan has been submitted to WA State Records for approval.

The Shire of Toodyay complies with the *State Records Principles and Standards 2002* in relation to its record management practices.

For further information please contact the Shire's Manager Corporate Services on (08) 9574 2258.

## Training

When new staff commence, they take part in the Records Induction Program. Record Keeping Officers provide ongoing training to existing staff on a regular and as needed basis.

The Record Keeping Induction Program has been designed to address employee record keeping roles and responsibilities.

## Review

A review was undertaken in accordance with the *State Records Principles and Standards 2002*. The review found no instances of non-compliance.



# Freedom of Information

## Overview

An Information Statement is published by the Shire of Toodyay in accordance with Section 94 of the Freedom of Information Act 1992.

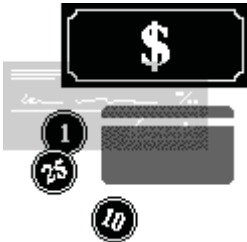
The Information Statement is reviewed annually by the Shire of Toodyay in accordance with sections 96 and 97 of the Freedom of Information Act 1992

It is available on the Shire’s website.



# Employee Remuneration

## *Annual Salaries*



The *Local Government Act 1995* requires Council to provide the number of employees who are entitled to an annual salary of \$100,000 or more and to break those employees into salary bands of \$10,000. For the period under review, the Shire of Toodyay had one employee whose salary exceeded \$100,000 as follows:

One had a salary between \$130,000 and \$140,000.

# National Competition Policy

## Overview

Local Government is required to implement the national Competition Policy to ensure that it opens up service delivery to competition and that Local Laws and Council policies do not unduly restrict competition.

The obligation arises from the Competition Principles Agreements signed by the State and Territory Governments and the Commonwealth Government. Each Local Government must report its progress in achieving NCP reforms in its Annual Report broadly under the following categories:

- Competitive Neutrality
- Legislation Review
- Structural Reform

## Competitive Neutrality

The Shire of Toodyay has not initiated any activities in the 2012/2013 financial year that have required competitive neutrality testing.

All private works are completed on a full cost recovery plus profit margin basis to ensure there is no unfair competition with private contractors.

# Conduct of Officials

## Overview

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 Register of certain complaints of minor breaches. This section is stated below:

- (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; and
  - (b) the name of the person who makes the complaint; and
  - (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).

During the 2012-2013 financial year there were no such complaints made against Council Members therefore there is nothing to report.









# TOODYAY 2023



**2013 - 2023**

## Strategic Community Plan

Adopted 21 May 2013

Prepared with the assistance of



# CONTENTS

MESSAGE FROM THE PRESIDENT .....	1
INTRODUCTION.....	2
Key points of the plan.....	2
Western Australia Local Government Integrated Planning and Reporting Framework.....	3
The Planning Cycle .....	4
STRATEGIC CONTEXT .....	5
Social and Economic Profile .....	5
Other agency strategies and plans .....	7
Strategic issues facing the community .....	9
COMMUNITY ENGAGEMENT .....	10
STRATEGIC DIRECTION .....	11
Vision .....	11
Mission .....	11
Council's Values.....	11
Community Outcomes.....	12
Shire's Roles .....	13
Council Decision-making criteria .....	14
Council's Strategic Priorities .....	14
Community Services .....	15
Investing in assets – renewing community infrastructure.....	17
FINANCIAL IMPLICATIONS.....	21
Financial Profile.....	21
Assumptions .....	22
HOW WILL WE KNOW IF THE PLAN IS SUCCEEDING? .....	23
ANNEX 1.....	27
Shire of Toodyay Strategies/Plans and Status .....	27
ANNEX 2.....	28
Shire of Toodyay: Social and Economic Profile .....	28
ANNEX 3.....	32
Wheatbelt Development Commission and Regional Development Australia Wheatbelt Strategic Framework .....	32
ANNEX 4.....	35
Avon Sub Regional Economic Strategy (2012) .....	35
ANNEX 5.....	37
Summary of results of recent key community engagements on vision and priorities .....	37
ANNEX 6.....	43
Toodyay 2023: Draft Strategic Community Plan Community Feedback: 2 – 29 April 2013 .....	43

## MESSAGE FROM THE PRESIDENT

We have listened to the community's clear messages about the future of Toodyay. This plan reflects what we have heard and shows what we think is achievable over the next ten years towards meeting those aspirations.

The Council has grappled with tough choices. The cost of delivering the facilities and services the community wants is oustripping our current rates level.

But we have heard the community loud and clear. Your feedback has given a strong message that this plan is on the right track and we should get on with it.

Thank you to all the community members who have contributed to the development of the Plan. We are looking forward to working with you in bringing it to fruition.

Cr Kevin Hogg  
President, Shire of Toodyay



# INTRODUCTION

Welcome to the Shire of Toodyay's Strategic Community Plan. This Plan is the first part of our fulfilment of the Integrated Planning and Reporting Framework, implemented by the State Government's Local Government Reform Program. All local governments in Western Australia are required to implement this framework by 1 July 2013.

This section sets out the key points of the plan, the framework and the planning cycle. This plan was adopted for consultation at a Special Meeting of Council, 26 March 2013. Once finalised, it will be reviewed by 30 June 2016 and every 2 years thereafter. The two yearly cycles will alternate between a mini review and a major review, as shown in the planning cycle diagram on page 4.

## Key points of the plan

This plan by and large sees existing services and facilities continue. It also sees a number of investments and enhancements, with a particular focus on the following:

- Building trust, partnerships and support for community action
- Preparation of four key plans:
  - economic development
  - environment
  - community engagement
  - recreation
- Delivering a recreation solution
- Aged care – regional collaboration, substantially funded by Royalties for Regions
- A more enabling regulatory system which is more consistent and user-friendly
- Toodyay pathways – investing in walkways and cycleways for access, recreation and tourism
- Recycling
- Advocacy – including health, medical, education, infrastructure, public transport and improved train services.
- A new Administration Centre towards the end of the plan

The four new plans will set clear priorities in these areas. We will engage with stakeholders in each of those areas to develop and implement the plans in partnership with the community. The plans will be prepared in time for the results to feed into the first strategic review.

Our financial modelling for the plan revealed that our current rates level is not able to sustain its delivery. We are barely treading water due to the relatively high inflation local governments face. Inflation as measured by the local government cost index rose by 4% per annum on average over the last ten years. We are assuming 3% per annum for the first five years with a likely higher increase thereafter.

Delivery of this plan requires a rates increase of at least 5% per annum on top of inflation, noting that:

- the rates profile is based on best knowledge at the time of adopting the SCP
- there needs to be some flexibility to ensure the rates are "minimum sufficient" to deliver the SCP
- the rates profile will be reviewed at each strategic review
- Council set each year's rates in the annual budget

## Western Australia Local Government Integrated Planning and Reporting Framework

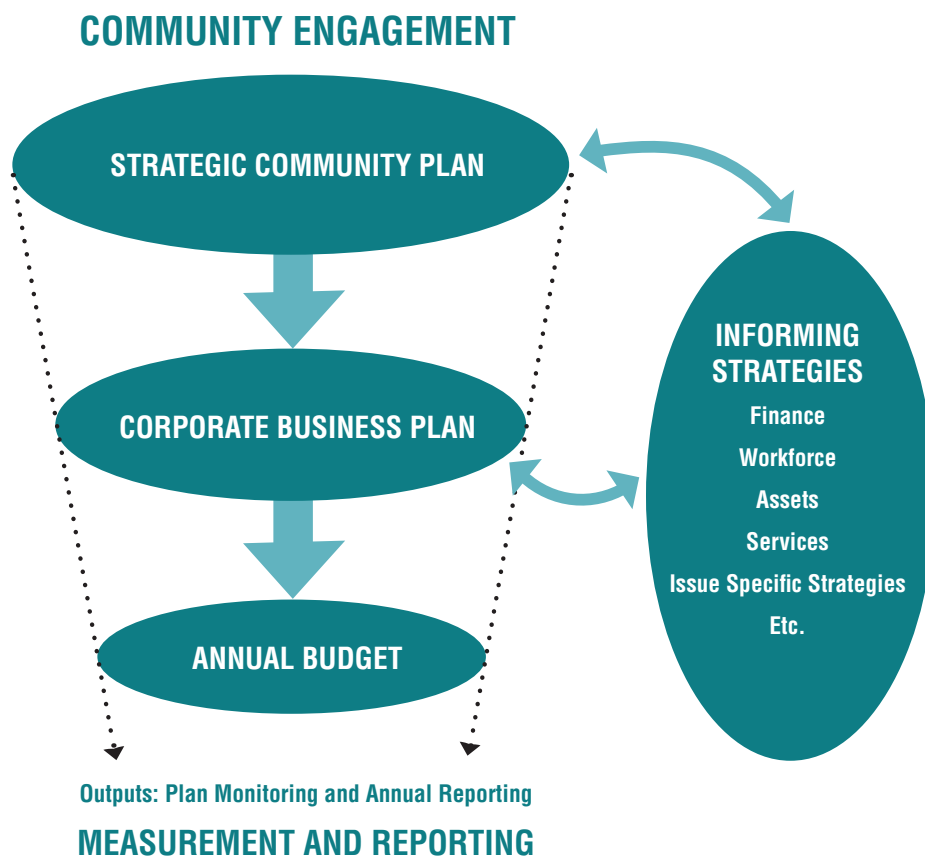
The Integrated Planning and Reporting Framework is shown in the diagram below. The idea behind the framework is to ensure that the Council’s decisions take the community’s aspirations into account and deliver the best results possible with the available resources.

The Strategic Community Plan sets the scene for the whole framework – it expresses the community’s vision and priorities for the future and shows how the Council and community intend to make progress over a ten year period.

Detailed implementation for the next four years is covered in the Corporate Business Plan. The “Informing Strategies” – particularly the Long Term Financial Plan, Asset Management Plans and Workforce Plan – show how the Plan will be managed and resourced. In addition, the Shire of Toodyay has a number of issue-specific plans and strategies (also defined as Informing Strategies in the framework), these are listed in Annex 1.

The Annual Budget relates to that year’s “slice” of the Corporate Business Plan, with any necessary adjustments made through the Annual Budget process.

### The Western Australia Integrated Planning and Reporting Framework



## The Planning Cycle

The Strategic Community Plan is a ten year plan. However, it is not fixed for ten years – it would be long out of date by then. Rather, it is a “rolling” plan which is reviewed every two years, as shown in the diagram below. The two yearly reviews alternate between a minor review (updating as needed) and a major review (going through the steps again).

The plan is continuously looking ahead, so each review keeps a ten year horizon. This is to ensure that the best decisions are made in the short to medium term.



# STRATEGIC CONTEXT

This section lays out the Shire’s social and economic profile, other agency strategies and plans that have a bearing on the future of Toodyay, and strategic issues facing the community.

## Social and Economic Profile

### Location

The Shire borders the north-eastern edge of the Perth Metropolitan Region and is very close to Perth. It covers an area of 1683 square kilometres and represents the localities of Bejoording, Bindoon Training Area, Condle, Culham, Dewars Pool, Dumbarton, Hoddy’s Well, Julimar, Moondyne, Morangup, Nunile, Toodyay, Wattening and West Toodyay.



Adapted from Wheatbelt Development Commission  
<http://wheatbelt.wa.gov.au/sites/default/files/Wheatbelt%20Region%20Map.pdf>

## History

The first families of the Avon Valley were known as the Ballardong, part of the larger Noongar cultural group which was itself part of the continental Pama-Nyungan language group. The activity areas of these Ballardong families were characterised by small, ephemeral camp sites with larger activity nodes associated with law grounds, ritual sites and stone/seasonal food sources (Heritage Master Plan).

Change occurred in 1829 with the arrival of the British and establishment of the Swan River Colony by Captain James Stirling. The soldier Ensign Robert Dale led a group that sought out areas for further settlement in the Avon Valley in 1830, with the Toodyay Valley considered for future settlement in 1831. By 1836 the town site of Toodyay (West Toodyay) was gazetted. In 1838 Captain Whitfield was appointed the area's first Resident Magistrate and presided over the establishment of early farms, land clearing as well as the surveying of roads and property boundaries. Relations with the local Ballardong families were largely peaceful and the Indigenous people were used as a source of cheap labour. Early infrastructure in Toodyay (West Toodyay) included Police Barracks (and lock-up) and Stables. Physical development at this time was characterised by small, disparate groups of farmhouses constructed of wattle and daub, replaced later with local Toodyay stone and hand-made brick (Heritage Master Plan).

## Population

The usually resident population of Toodyay was 4,387 people in 2011. This is a population growth of 6.7% since 2006 or an average per annum growth of 1.3% (Census 2011).

Toodyay has an aging population. Over the last 10 years there has been a relative increase in the percentage of people aged 55 to 74 years and a decline in the percentage of young people under 15 years and (ABS Census). The median age has also increased from 39 years to 47 years (ABS Census). This trend, of an aging population will continue, according to the Western Australian Planning Commission's forecasts for population growth to 2026.

## Economy

The Shire of Toodyay is located within the Avon sub region of the Wheatbelt. This region is built on a solid agricultural foundation and has a key role as a transport and logistic hub. Broadacre agriculture has, however, become relatively less significant for the overall economic profile of the Shire of Toodyay. The economy is now largely based on tourism, retail and lifestyle sectors (Avon Sub-regional Economic Strategy, 2012).

The relationship between the key local industries and employment is clear. The key industries employing people in the Shire of Toodyay in 2011, in order of significance, were sheep, beef cattle and grain farming, school education, metal ore mining, road freight transport, and restaurants and food services (Census, 2011). The significant proportion of the employed population listed as working in the metal ore mining industry, would seem to suggest that the Shire of Toodyay may be home to a number of Fly in Fly out (FIFO) workers.

In 2011, 5.6% of the population in the labour force reported being unemployed (Census 2011). The median weekly household income was reported as \$1,012 in 2011, which was significantly lower than the Western Australian median weekly household income of \$1,415 (Census 2011).

A more detailed social and economic profile is attached in Annex 2.

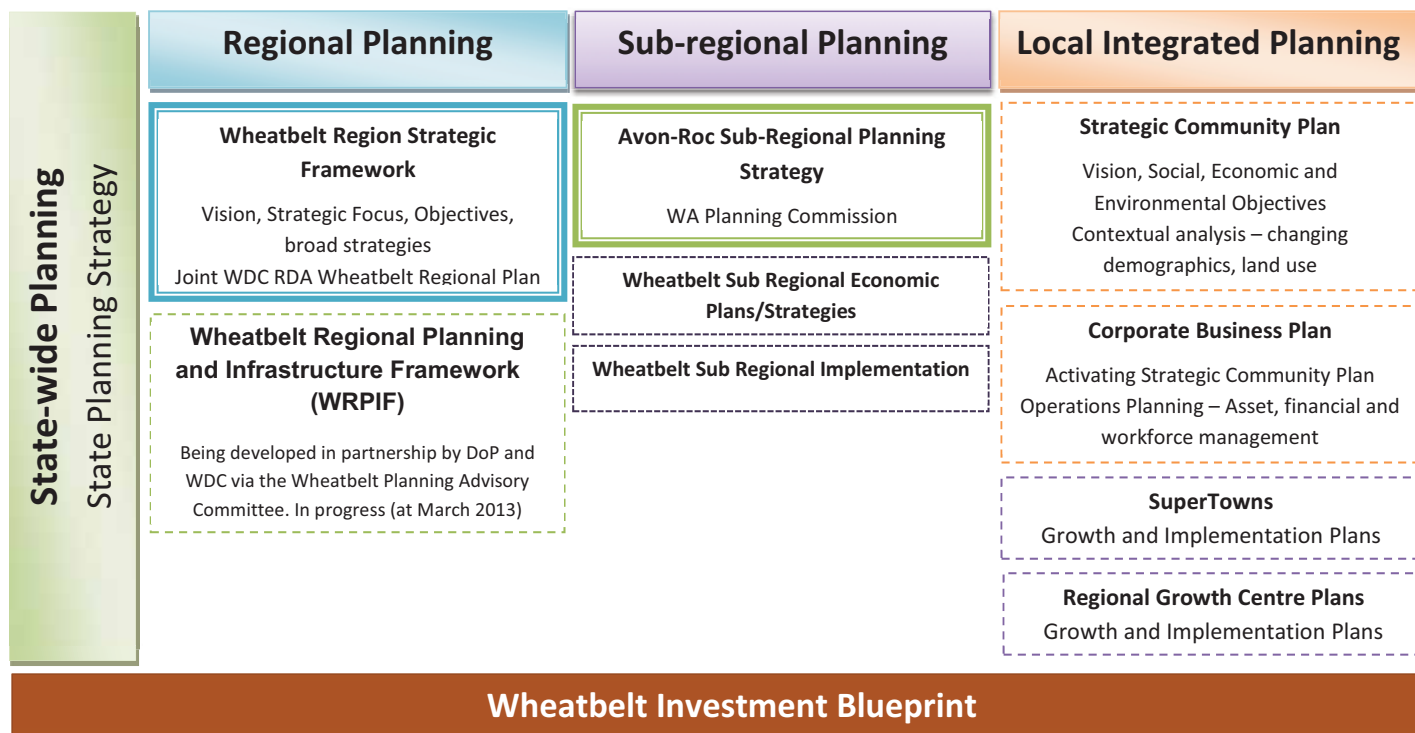


## Other agency strategies and plans

Toodyay doesn't exist in isolation from the rest of the Wheatbelt or the wider State (and beyond). This section provides an overview of some of the key strategies and plans that influence the Shire's operating environment (see diagram overleaf for an overview of some of the key context-setting plans and strategies).

The Council has been involved in the development of some of these strategies, for example, it has participated in the development of the Wheatbelt Region's strategic framework and sees this as providing important context and guidance for its own planning. This is outlined in Annex 3.

## Wheatbelt Planning Context 2013



*Adapted from Wheatbelt Development Commission presentation to Wheatbelt Infrastructure Forum Series, 2012*

### **Avon Sub-Regional Economic Strategy**

The Avon Sub Regional Economic Strategy (2012) was commissioned by the Wheatbelt Development Commission and establishes a framework for the promotion and facilitation of economic and population growth across all towns in the sub-region.

The Strategy identifies economic opportunities for the Shire of Toodyay in the areas of:

- retail and lifestyle
- tourism
- health and aged care

It also identifies a number of actions that the Shire of Toodyay should undertake to effectively leverage these economic opportunities. An extract from the Avon Sub Regional Economic Strategy (2012) providing more detail on the economic opportunities and proposed actions is provided in Annex 4.

### **Avon Regional Organisation of Councils (AROC)**

The members of AROC are the Shires of Toodyay, Goomalling, Dowerin, Chittering, Northam and Victoria Plains. The purpose of the Avon Regional Organisation of Councils (AROC) is to work co-operatively for the benefit of the region and well-being of the communities.

AROC have been working together in a number of areas, including, land use planning, tourism management, promotion of the regional area, socio-economic, environmental and natural resource planning, waste management, senior accommodation solutions and centralised information technology and rating systems.

### **Wheatbelt Natural Resource Management**

The Avon Natural Resource Management Strategy (2005) was prepared by the Avon Catchment Council together with a range of stakeholders, including the local governments in the sub-region. The Strategy provides an integrated planning framework for the management of natural resources within the Avon River Basin. The Strategy outlines a 'preferred future' and focuses on the land resources, water resource biodiversity conservation and infrastructure and includes consideration of cultural and heritage values. The Strategy details aspirational goals within a 50 year time-frame, 20 year targets and Management Action Targets for a 3-5 year time-frame.

### **Wheatbelt Youth Strategy 2012 -2017**

The Wheatbelt Youth Strategy 2012 -2017 was developed by Regional Development Australia, Wheatbelt. The framework aims to ensure that key youth stakeholders in the region have a common focus for implementing initiatives that will contribute to improving opportunities and the wellbeing of youth.

The vision guiding the framework is:

"All Wheatbelt young people matter – to themselves, to the community – now and into future".

The framework is structured around four priority areas with objectives, strategies, actions and stakeholders being detailed for each of these areas:

- responsible behaviour
- education, training and employment
- community, parenting and families
- health and wellbeing

### **Avon Arc Sub-Regional Strategy**

The Avon Arc Sub-Regional Strategy (2001), prepared by the Western Australian Planning Commission, provides a regional framework for long term development and land use within the western portion of the Wheatbelt Region. It provides a framework to accommodate future growth pressures, particularly those emanating from the Perth Metropolitan Region. The Avon Arc Strategy identifies Toodyay as a District Service Centre, along with the Chittering and York. Northam is the nominated Regional Service Centre, catering for the Avon Arc sub-region.

Some of the key recommendations of the Avon Arc Sub-Regional Strategy which have informed the Shire's Local Planning Strategy include:

- population growth to be directed towards existing urban settlements, including Toodyay
- rural residential and rural smallholding developments to be accommodated in areas that do not compromise the expansion of existing urban settlements, however close enough to benefit from the accessibility of services, facilities and infrastructure
- a ring road to be developed that connects a range of expanded rural towns, including Toodyay, by an improved transport network with commuter links to Perth
- provision of a range of housing and innovation in settlement design which complement the landscape and environment and accommodate different lifestyle choices
- recognition that agriculture and agricultural related activities are the predominant use throughout the Avon Arc and ensure that incompatible uses do not place unnecessary restrictions on these economic activities
- ensure that the ecological integrity, biodiversity and productivity of the environment are maintained or enhanced for the benefit of present and future populations
- ensure subdivision and development has regard to the Landscape Priority Areas identified by the Sub-Regional Strategy with the view to minimising visual impacts on high quality landscape areas

### **Strategic issues facing the community**

The following issues have been identified as particularly significant challenges for the community over the coming years. The participants in the World Café assisted in distilling these issues from the preceding work. They have been taken into account in preparing this Plan:

- preservation of our rural industry and rural amenity
- economic and population growth
- "ageing in place"
- providing for our children and young people
- creating, maintaining and renewing our community assets within our resources
- community relationships
- balanced development: nurturing the distinctive heritage and identity of Toodyay while enabling appropriate development to occur without undue cost, delay or uncertainty

## COMMUNITY ENGAGEMENT

Community engagement is central to the development of the Strategic Community Plan. The Toodyay community has been engaged about their vision and priorities for the future in a number of ways in recent times. Some of these community engagements are detailed in the table below, and the outcomes of a number of these are described in Annex 5.

Community Engagement	Method	Period/Date	Participants
Toodyay Vision 2020 (Living Communities)	Workshop	May 2012	Numbers not available
Toodyay Visioning 2012 - Think 2050	Visioning forums	June 2012 -	Approx. 70 over 3 workshops
Community Survey	On-line survey	June 2012	150
Bendigo Bank Community Forum (Bendigo Bank)	Community Forum	May 2012	Approx. 80
World Cafe	Workshop	Dec 2012	5
Community Consultation on proposed Planning Scheme amendments	Public meetings and written Submissions	Sept 2012 Oct 2012 Nov 2012	27 written submissions
Bike Plan (Jan 2013)	Community Forum	Aug 2012	15
Recreation Gap Analysis (March 2013)	In-person and telephone interviews		16 active recreation and sporting groups reps
Heritage Master Plan (May 2012)	Open for public comment Consultation as part of the development HMP	Feb 2013 2012	2 written submissions Stakeholder consultation: Toodyay Historical Society representative of Ballardong Noongar Toodyay Tourist Community Inc. Industry representatives

### Engagement and Consultation on the Draft Strategic Community Plan

The Shire of Toodyay adopted the draft Toodyay Strategic Community Plan for consultation at its meeting on 26 March 2013. The draft Plan was advertised as open for public comment from 2 – 29 April 2013. Two community drop in events were held over this period. More than 37 community members attended these events. Seven written submissions were received from community members. All of this feedback was considered by Council and the Strategic Community Plan was amended accordingly. A brief report summarising the feedback received and Council's response is attached as Annex 6.

The opportunities to become involved were widely promoted. In total, over 410 participants (representing over 9% of the population) contributed to the development of the Strategic Community Plan. In some cases, the participants were groups rather than individuals so although these counted as one they represented many others.

The Shire aims to build on this participation and improve its community engagement as it implements the Plan.

# STRATEGIC DIRECTION

## Vision

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

## Mission

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

## Council's Values

<b>Integrity</b>	We behave honestly to the highest ethical standard
<b>Accountability</b>	We are transparent in our actions and accountable to the community
<b>Inclusiveness</b>	We are responsive to the community and we encourage involvement by all people
<b>Commitment</b>	We translate our plans into actions and demonstrate the persistence that will produce results

## Community Outcomes

These are the outcomes that the Council has identified to meet the aspirations for Toodyay as a liveable and thriving Shire.

Healthy, safe and cohesive community	Prosperous and diverse local economy	Balanced development	Healthy natural and rural environment
Responsible and responsive civic leadership			

The Council activities that contribute to these outcomes are outlined below. Note that many services contribute to more than one outcome. Indeed the outcomes themselves are inter-related. Roads, for example, contribute to social and economic outcomes and they should be managed with due care for the natural environment. The Council is very mindful of this and actively seeks to achieve multiple outcomes where possible.

Community services	Economic services	Planning and transport services	Environmental services	Governance services
<ul style="list-style-type: none"> <li>■ Sport and recreation facilities and programs</li> <li>■ Bushfire management</li> <li>■ Library Services</li> <li>■ Museums</li> <li>■ Community centre</li> <li>■ Youth Services</li> <li>■ Events</li> <li>■ Arts and culture</li> <li>■ Community sponsorship</li> <li>■ Facilitating services provided by others (e.g. health, medical, aged care etc.)</li> </ul>	<ul style="list-style-type: none"> <li>■ Marketing and visitor information services</li> <li>■ Identification of land for industrial and commercial development</li> <li>■ Business facilitation</li> </ul>	<ul style="list-style-type: none"> <li>■ Local Planning Strategy, Local Planning Scheme, and Policies.</li> <li>■ Heritage and Special Design Control Precincts</li> <li>■ Roads, footpaths and cycleways</li> </ul>	<ul style="list-style-type: none"> <li>■ Preservation of road-side vegetation</li> <li>■ Waste management</li> <li>■ Sustainable operating practices</li> </ul>	<ul style="list-style-type: none"> <li>■ Sound governance, community leadership and engagement, and advocacy</li> <li>■ Local Laws and Policies</li> </ul>

## Shire's Roles

Local governments operate under Statute but also with some discretion. The four primary roles the Council has are:

### Delivery of facilities and services

This includes services like parks and gardens, roads, footpaths, drainage, recreation and cultural facilities, events, and business services. Some of those services are based on infrastructure like parks and playgrounds, roads and buildings. So maintenance and renewal of those infrastructure assets is a vital part of Council's service delivery role. Some services are non-asset based, such as events and business services. In some cases, local government steps in to provide vital community services where there is a shortfall or absence in the market or in State or Commonwealth government provision. A common example of this in the Wheatbelt is subsidising medical services in one form or another.

### Regulation

Local governments have specific regulatory responsibilities that are vital for community wellbeing. For example, they have a regulatory and enforcement role in public health (eg licensing and monitoring food premises), the appropriateness and safety of new buildings, and the use of land. These areas are subject to regulation because they have the potential to impose costs or adverse effects on others (eg food poisoning, injuries or hazardous activities too close to population). In many cases the rights of those wishing to operate and the rights of those who may be affected or consider themselves to be affected is a delicate balancing act. That is why local democracy is involved in deciding such matters.

### Influences

Influencing the decisions of others who do or can contribute to positive community outcomes in Toodyay is an important role. Advocacy to State government for recognition, funding, favorable policies or other forms of support is a good example of this role.

### Civic Leadership

Council has a role as civic leader in the community. With strong leadership and community support, the Council can achieve much more than just through its own direct service delivery. For example, forming an economic development strategy with business leaders and other stakeholders is an act of civic leadership, facilitating better outcomes through "joined up" strategy and action.



## Council Decision-making criteria

These criteria show what Council takes into account when considering significant issues. They reflect the decision-making approach applied to developing this plan and will continue to be applied as it is implemented.

**Is it consistent with our values?**

How well does the option fit with our values?

**How well does it fit our strategic direction?**

Does the option help to achieve our vision and strategic priorities?

**Who benefits?**

How are the benefits distributed across the community?

**Can we afford it?**

How well does the option fit within our long term financial plan?

**What do we need to do to manage the costs over the lifecycle of the asset / project / service?**

Does it involve a tolerable risk?

What level of risk is associated with the option? How can it be managed? Does the residual risk fit within our risk tolerance level?

## Council’s Strategic Priorities

The Council is proposing that current services will continue to be delivered but there will be a particular focus on the following strategic priorities over the coming years.

Community Services		Economic Services	Planning and Transport Services	Environmental Services	
<ul style="list-style-type: none"> <li>Building trust, partnerships and support for community action</li> <li>Preparation of a community engagement plan</li> <li>Review the Disability, Access and Inclusion Plan</li> <li>Preparation of a recreation plan</li> <li>Investing in a recreation solution</li> <li>Asset rationalisation and consolidation</li> <li>Aged care</li> <li>Youth</li> <li>Respect for the culture of the Ballardong Noongar people</li> </ul>		<ul style="list-style-type: none"> <li>Preparation of an economic development plan in time for the first strategic review (to cover aspects such as our place in the regional economy, home based business, mixed use tourism/ events, FIFO families, aged care industry, digital economy opportunities, agricultural innovation, marketing etc.)</li> </ul>	<ul style="list-style-type: none"> <li>A more enabling regulatory system that is more consistent and user-friendly</li> <li>Toodyay pathways</li> </ul>	<ul style="list-style-type: none"> <li>Waste minimisation, including recycling</li> <li>Environmental Plan                             <ul style="list-style-type: none"> <li>- natural environment</li> <li>- resource efficiency and innovation</li> </ul> </li> </ul>	
Governance Services					
<ul style="list-style-type: none"> <li>Clear strategy and prioritisation</li> </ul>	<ul style="list-style-type: none"> <li>Excellence in governance</li> </ul>	<ul style="list-style-type: none"> <li>Advocacy – including health, medical, education, infrastructure, and public transport, including train services</li> </ul>	<ul style="list-style-type: none"> <li>Communication and engagement</li> </ul>	<ul style="list-style-type: none"> <li>New Administration Centre</li> </ul>	



The key actions that will contribute to these strategic priorities over the period of the plan are outlined below.

## Community Services

### **BUILDING TRUST, PARTNERSHIPS AND SUPPORT FOR COMMUNITY ACTION**

- Develop a Community Engagement Plan
- Undertake a Customer Service Survey
- Environmental partnerships
- Volunteer Recruitment and Support

### **RECREATION PLAN**

- Development of a recreation plan

### **INVESTING IN RECREATION SOLUTION**

- Establish a new recreation precinct to accommodate long term needs of the community
- Provision of a multi-purpose recreation facility (including aquatic) – ten million over ten years (partially grant and loan funded) to meet identified needs

### **ASSET RATIONALISATION AND CONSOLIDATION**

- Continued maintenance and renewal of asset base
- Review of land and property holdings (some potential for rationalisation)
- Review levels of service of Shire assets, including roads

### **AGED CARE**

- Facilitation and contribution towards the development of retirement/aged care units - one million (mainly grant funded)

### **YOUTH PROGRAMME**

- Work with youth organisations and programmes to support youth related initiatives

### **DISABILITY, ACCESS AND INCLUSION**

- Review the Disability Access and Inclusion Plan
- Upgrades and construct new pathways to meet mobility impairment requirements
- Audit public buildings and implement a programme to meet DAIP requirements

### **RESPECT FOR THE CULTURE OF THE BALLARDONG NOONGAR PEOPLE**

- Work with Indigenous representative and relevant parties to find a solution for the long term protection of the burial grounds at the Show Grounds
- Incorporate indigenous knowledge and stories into the interpretation of the walk trail along the Avon River in the Town Centre Area
- Work together with local Elders to facilitate a Reconciliation Week event as part of Council's annual calander of events

## Economic Services

### **ECONOMIC DEVELOPMENT**

- Prepare an Economic Development Plan that prioritises actions for implementation with relevant stakeholders

## Planning and Transport Services

### **A MORE ENABLING REGULATORY SYSTEM THAT IS MORE CONSISTENT AND USER-FRIENDLY**

- Review current policies and procedures
- Incorporate policies into Local Planning Scheme
- Education/information sessions with local businesses regarding heritage

### **TOODYAY PATHWAYS**

- Provision of a bicycle/walkway along riverside
- Tourism walks
- Close key gaps in the paths in town to facilitate access to facilities

## Environmental Services

### **WASTE MINIMISATION, INCLUDING RECYCLING**

- Introduction of kerb side recycling
- Review of Strategic Waste Management Plan (2008 – 2013)

### **ENVIRONMENTAL PLAN**

- Development of an environment plan covering the natural environment and resource efficiency and innovation

## Governance Services

### **CLEAR STRATEGY AND PRIORITISATION**

- Integrated Planning and Reporting
- Develop two key plans as above (Economic Development and Environment)
- Review progress and re-set priorities for strategy development at each two yearly review

### **EXCELLENCE IN GOVERNANCE**

- Institute Business Excellence framework
- Elected member training

### **ADVOCACY**

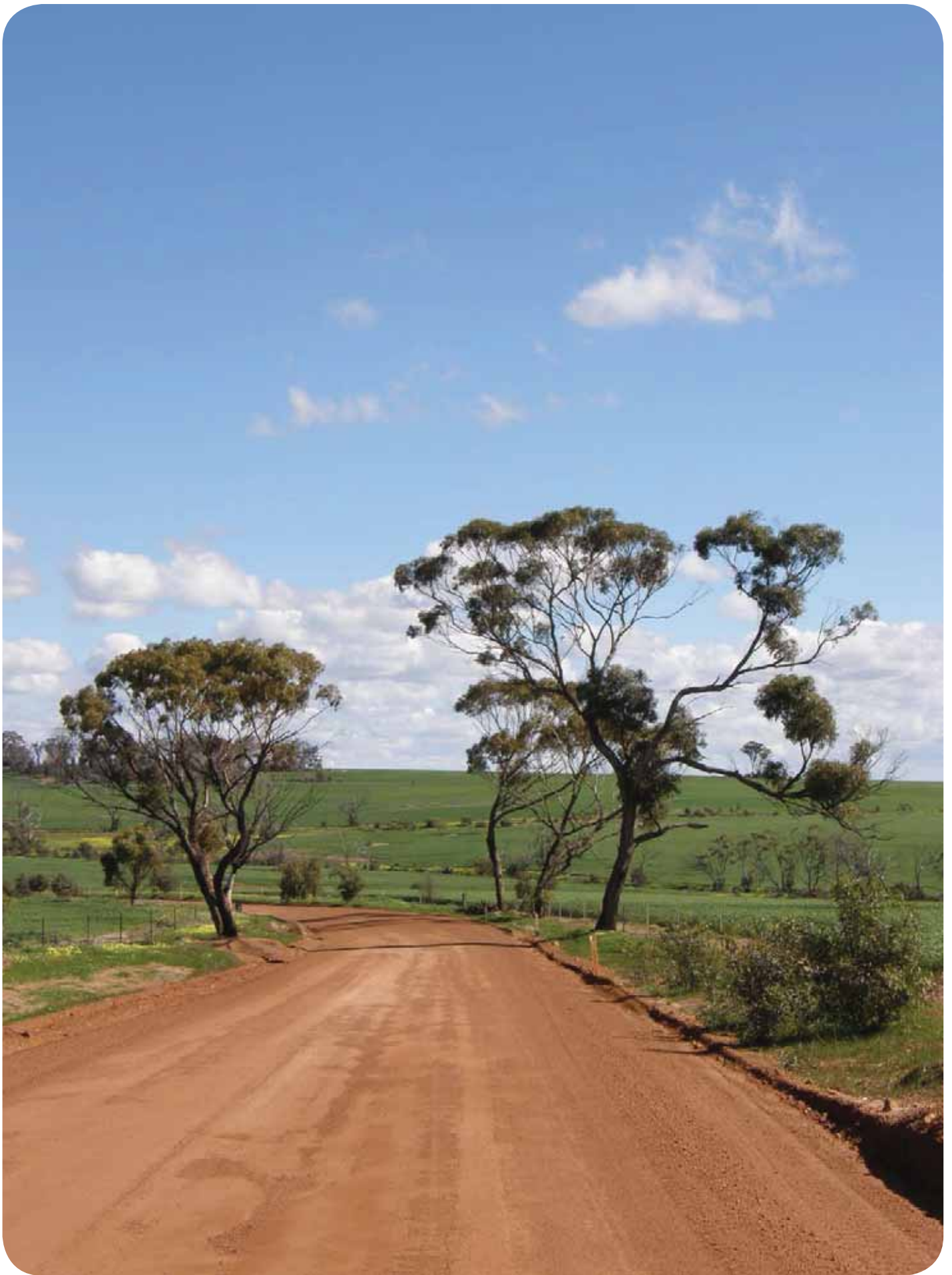
- Lobby key Federal and State Government Members, Agencies and Departments on key issues of community interest, including issues of health, medical, education, infrastructure, and public transport including train services
- Develop Policy and Procedures which support organisational advocacy for staff and elected members

<sup>1</sup> This will include relevant work already completed or in progress such as the Avon Sub-Regional Economic Strategy and the Heritage Tourism Strategy

## Investing in assets – renewing community infrastructure

The following gives an outline of the current state of our assets and what they will be like at the end of 10 years.

Asset	Current state	Future state (10 years)
Community and sporting facilities	<ul style="list-style-type: none"> <li>■ Sporting facilities need to be relocated and consolidated to a central location due to serious tenure and site constraints.</li> </ul>	<ul style="list-style-type: none"> <li>■ Building of new facilities in central location.</li> <li>■ Establish new recreation precinct to meet long term needs of community.</li> <li>■ Invest in aquatic and multi purpose centre.</li> </ul>
Roads	<ul style="list-style-type: none"> <li>■ Above average with substantial upgrades over the past 10 years.</li> <li>■ Shortfall with regard to the projected demands of restricted access vehicles. (RAV), which are very large and/or very heavy vehicles.</li> </ul>	<ul style="list-style-type: none"> <li>■ Overall road network in a satisfactory condition with timely remedial work to prevent slipping into a poor condition and associated cost escalation.</li> <li>■ Need to assess RAV requirements.</li> </ul>
Drainage	<ul style="list-style-type: none"> <li>■ Incomplete and inadequate drainage network, being placed under stress due to climate change.</li> <li>■ Increasingly unable to cope with changing weather resulting in higher incidence of local flooding.</li> </ul>	<ul style="list-style-type: none"> <li>■ Improved engineering solutions -Increase drainage capacity as roads renewed and as localised drainage failures resolved.</li> </ul>
Footpaths and Dual-Use Paths	<ul style="list-style-type: none"> <li>■ Footpaths are generally in a poor condition.</li> <li>■ Dual use paths are generally in a reasonable condition, but there are some gaps.</li> </ul>	<ul style="list-style-type: none"> <li>■ Progressive upgrade or replacement with dual use pathways.</li> <li>■ Overall network in a satisfactory condition with timely remedial work to prevent slipping into a poor condition and associated cost escalation.</li> </ul>
Parks and equipment	<ul style="list-style-type: none"> <li>■ Ranging from poor to good.</li> </ul>	<ul style="list-style-type: none"> <li>■ Parks and associated equipment in a safe and functional condition.</li> </ul>



The following table outlines the major projects will be implemented over the life of the plan and shows the indicative schedule for planning and construction.

### Major Capital Projects

Location	Yr 1	Yr 2	Yr 3	Yr 4	Yr 5	Yr 6	Yr 7	Yr 8	Yr 9	Yr 10
<b>Recreation Precinct</b>										
Sports fields	Dark Blue	Red	Red	Red	Red	Red	Red	Red	Light Blue	Light Blue
Acquire land	Red	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue
Change Rooms	Dark Blue	Red	Red	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue
Swimming Pool	Light Blue	Light Blue	Dark Blue	Red	Red	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue
Multi purpose Recreation Facility	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Dark Blue	Red	Red	Light Blue	Light Blue
<b>Toodyay Pathways</b>										
Town paths	Light Blue	Red	Red	Red	Red	Red	Light Blue	Light Blue	Light Blue	Light Blue
River Foreshore Pathway	Light Blue	Dark Blue	Red	Red	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue
<b>Depots</b>										
Community Depot	Dark Blue	Red	Red	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue
Harper Road Depot	Dark Blue	Red	Red	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue
Parks and Gardens Depot	Dark Blue	Red	Red	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue
Aged Care Units	Dark Blue	Red	Red	Light Blue	Light Blue	Light Blue	Dark Blue	Red	Light Blue	Light Blue

Location	Yr 1	Yr 2	Yr 3	Yr 4	Yr 5	Yr 6	Yr 7	Yr 8	Yr 9	Yr 10
Cat Pound	Plan	Build								
Strategic Fire Infrastructure Stages 3-5	Build	Build								
Morganup Helipad	Plan	Build								
Skate Park Stage 2				Plan	Build					
Road Infrastructure (1m per year)	Build	Build	Build	Build	Build	Build	Build	Build	Build	Build
Refurbishment Disabled Access Toilet		Plan	Build							
Entry Statement	Plan	Build								
Information Bay	Plan	Build								
New Administration Centre								Plan	Build	Build

Key: ■ Plan ■ Build



# FINANCIAL IMPLICATIONS

## Financial Profile

In order to achieve the above whilst maintaining current levels of service across all areas, significant annual rate increases are necessary.

Approximately 4% per annum rates increases are necessary just to keep pace with the price increases faced by local government. This is measured by the Local Government Cost Index (LGCI). Over the past ten years, the LGCI has increased an average 4% per annum. (This figure would have been considerably higher if it weren't for the global financial crisis suppressing construction costs for several years.)

With a relatively small rate base to meet the projected costs of asset operations, maintenance and renewals and taking into consideration the current backlog and the communities expressed aspirations, the Shire will barely be treading water with 4% per annum rates increases. Therefore increases beyond the LGCI need to be contemplated.

Even so, a number of strategic priorities will need to be subject to grant funding being obtained or other measures freeing up resources.

Other measures currently being considered are:

- Reviewing and refining our rating methodology including consideration of differential rating, review the rate income from UV and GRV properties and ensure its rating effort is regionally comparable
- All assets will be reviewed to ensure usage is maximised and relevant. Under-utilised assets will be considered for sale if a market exists or decommissioned should they not be a saleable commodity
- Council will review all fees and charges
- All services and facilities will be reviewed to ensure efficiency and effectiveness
- Delivery of the plan requires a rates increase of at least 5% per annum in order to keep pace with annual price increases, meet operational, maintenance and renewal costs and address the backlogs and community aspirations set out in this Plan
- The implementation of this strategy means that the Shire will have balanced budgets, will still hold sufficient reserves at the end of the ten year period and the community will see existing assets maintained and renewed at a level that enables service levels to be largely continued at the current level

## Assumptions

- 5% rate increase per annum above inflation over ten years made up of (indicatively):
  - 1% – asset maintenance/renewal gap identified in Asset Management Report
  - 2% – cover cost of loan payments taken to build new infrastructure
  - 2% – cover cost of operations/maintenance and renewal of new infrastructure
- Capital infrastructure loans taken as follows:
  - 2013/2014 – \$1,000,000 – purchase land for multi-purpose recreation facility
  - 2014/2015 – \$2,000,000 – stage one of the multi-purpose recreation facility
  - 2015/2016 – \$2,000,000 – stage two of the multi-purpose recreation facility
  - 2017/2018 – \$2,000,000 – stage three of the multi-purpose recreation facility
  - 2021/2022 and 2022/2023 – \$5,000,000 – construction of a new Administration Centre.
- Inclusions (Per Annum Average)
  - Road Construction and Maintenance – \$1,500,000pa
  - Parks and Drainage – \$200,000pa
  - New Footpaths – \$50,000pa
  - Building Renewal – \$250,000pa





## HOW WILL WE KNOW IF THE PLAN IS SUCCEEDING?

The indicators below will help Council and the community monitor progress towards achieving Toodyay's community vision and strategic goals. Some of them are in the direct control of the Shire while many are less so. These are colour coded for ease of reference. The Strategic Community Plan is more focused on Community Wellbeing Indicators, whilst the Corporate Business Plan will focus on Council Performance Indicators.

Key: Local Government level of control/ influence:

<b>High</b>	Policy areas that are in direct control of local government.
<b>Medium</b>	Issues that local government does not control but can influence.
<b>Low</b>	Areas that local government neither controls nor is likely to influence, but are of concern to the community and impact on community well-being.

### Healthy, Safe and Cohesive Community

	Indicator	Desired Trend/ Target
L	<b>Family growth</b>	Increasing
M	<b>Volunteering</b> The proportion of residents who volunteer to help in the community	Increasing
M	<b>Recreation</b> No. of people involved in sporting activities	Increasing
L	<b>Crime</b>	Reducing
M	<b>Bushfires</b> No. of registered volunteers for Bushfire Brigades	Increasing
L	<b>Graffiti</b>	Reducing

## Prosperous and Diverse Local Economy

	Indicator	Desired Trend/Target
H	<b>Economic Development Plan</b> Preparation of an Economic Development Plan (ongoing indicators will be developed as part of the Plan)	Completed
M	<b>Business growth</b> (TBA)	TBA

## Balanced Development

	Indicator	Desired Trend/Target
M	<b>Heritage Protection</b> No. of planning applications for improvement to listed buildings	Increasing
	Demolition Applications for listed buildings	Decreasing
	Number of and value of Planning and Building Applications	Increasing
H	<b>Roads</b> % of roads in satisfactory or better condition	Maintain
H	<b>Pathways</b> % of pathways in satisfactory or better condition	Increasing
H	<b>Cycleways</b> % of cycleways in satisfactory or better condition	Increasing
M	<b>No. of SAT Applications</b> No of reviews Decisions overturned	Decreasing

## Healthy Natural and Rural Environment

	Indicators	Desired Trend/ Target
H	<b>Environment Plan</b> Preparation of an Environment Plan (ongoing indicators will be developed as part of the Plan)	Completed
M	<b>Waste management</b> Non-recycled garbage generated by households	Decreasing

## Responsible and responsive Civic Leadership

	Indicator	Desired Trend/ Target
L	<b>Voter turnout</b> % of electors who exercise their right to vote in local government elections	Increasing
M	<b>Strategic Community Plan - Community Participation</b> No. of community members participating in the community engagement for the development and review of the Strategic Community Plan.	Increasing
H	<b>Advocacy</b> Effective advocacy on key issues of community interest. (No. of issues advocated on and evaluation of the effectiveness of advocacy on those issues.)	Increasing
M	<b>Collaboration</b> Effective collaboration with relevant regional stakeholders. (No. of partnerships entered into and evaluation of the effectiveness of those partnerships.)	Increasing
	<b>Financial Management</b>	
H	<b>Operating Surplus Ratio</b> The extent to which revenues raised cover operational expense only or are available for capital funding purposes.	10% or greater

<b>H</b>	<b>Current Ratio</b> The liquidity position of a local government that has arisen from the past years transactions.	1:1 or greater
<b>H</b>	<b>Debt Service Cover Ratio</b> The ratio of cash available for debt servicing to interest, principal and lease payments.	2 or greater
<b>H</b>	<b>Own Source Revenue Coverage Ratio</b> An indicator of a local government's ability to cover its costs through its own revenue efforts.	Between 40% and 60%
	<b>Asset Management</b>	
<b>H</b>	<b>Asset Consumption Ratio</b> The ratio highlights the aged condition of the local government's stock of physical assets.	50% or greater
<b>H</b>	<b>Asset Sustainability Ratio</b> This measures the extent to which assets managed by the local government are being replaced as they reach the end of their useful lives.	90% or greater
<b>H</b>	<b>Asset Renewal Funding Ratio</b> This indicates whether the local government has the financial capacity to fund asset renewal as required, and can continue to provide existing levels of services in future, without: <ul style="list-style-type: none"> <li>- additional operating income;</li> <li>- reductions in operating expenses; or</li> <li>- an increase in net financial liabilities above that currently projected.</li> </ul>	Between 75% - 95%.

# ANNEX 1

## Shire of Toodyay Strategies/Plans and Status

Toodyay Informing Strategies/Plans	Status
<b>Spatial/ Area/ Site Plans:</b>	
Local Planning Strategy (Adopted Nov 2007)	<ul style="list-style-type: none"> <li>To be reviewed 2013/2014</li> <li>To be included in Budget</li> </ul>
Local Planning Scheme No. 4 (Gazetted 13 Feb 2008)	<ul style="list-style-type: none"> <li>To be reviewed 2013/2014</li> <li>Funds in Reserve Account</li> </ul>
Duidgee Park Conceptual Layout Plan	<ul style="list-style-type: none"> <li>Plan and budgeting to be reviewed</li> <li>2013 remaining funds for reticulation</li> </ul>
<b>Heritage/ Conservation/ Tourism Plans:</b>	
Draft Heritage Master Plan 2013 -2017 (May 2012) (Public submissions closed 1 Mar 2013)	<ul style="list-style-type: none"> <li>Heritage Officer to review submissions and report to Council</li> <li>Funding will be required for implementation</li> </ul>
Conservation Management Plan for the archaeological remains at Newcastle Convict Depot (2011) – (Plan still being developed)	<ul style="list-style-type: none"> <li>Plan currently underway</li> <li>Funding will be required for future approved works</li> </ul>
Clinton St Culture & Heritage Precinct – Strategic Review and Action Plan (2008) – (adopted 15 May 2008)	<ul style="list-style-type: none"> <li>Plan needs to be reviewed</li> <li>Funding will be required for future works</li> </ul>
Concept Plan for the Toodyay Town Centre (2006) (Council adopted as a 'guidance document' only)	<ul style="list-style-type: none"> <li>2012/2013 budget funds for tree planting</li> </ul>
Municipal Inventory and Heritage List (Adopted 2012)	<ul style="list-style-type: none"> <li>Reference as required</li> </ul>
<b>Issue/ Cross-cutting Plans:</b>	
Disability, Access and Inclusion Plan 2007 2010 (Adopted 16 Aug 2007)	<ul style="list-style-type: none"> <li>Plan to be reformatted by Staff - 2013</li> <li>Synergies with the bike plan</li> <li>Funding will be required for future works</li> </ul>
<b>Service Plans:</b>	
Strategic Waste Minimisation Plan 2008 – 2013 (Plan developed jointly by the Shires of Toodyay and Northam, Avon Group of Councils) – (Adopted Jan 2009)	<ul style="list-style-type: none"> <li>Plan to be reviewed 2013/2014</li> <li>Kerbside recycling in 2013/14</li> <li>Funding will be required for future programs</li> </ul>
Toodyay Recreation Strategy (Jan 2008) – (Not adopted by Council – new Strategy under development)	<ul style="list-style-type: none"> <li>Background information</li> </ul>
Draft Recreation Gap Analysis (May 2013) (Recreation Strategy still being developed)	<ul style="list-style-type: none"> <li>Funds will be required in future budgets to complete any works of the plan</li> <li>Funding will be required for future works</li> </ul>
Bike Plan (2013) (Note synergies with DAIP)	<ul style="list-style-type: none"> <li>Adopted by Council April 2013</li> <li>Funding will be required for future works</li> </ul>
<b>Asset Management &amp; Capital Works Plans:</b>	
Draft Asset Management Improvement Strategy	<ul style="list-style-type: none"> <li>Current – still to be presented to Council</li> <li>Roman data currently being updated</li> <li>Funding will be required for future works</li> </ul>
Draft All Assets – Asset Management Plan	<ul style="list-style-type: none"> <li>Current – still to be presented to Council</li> <li>Roman data currently being updated</li> <li>Funding will be required for future works</li> </ul>

## ANNEX 2

### Shire of Toodyay: Social and Economic Profile

#### Location

The Shire borders the north-eastern edge of the Perth Metropolitan Region and adjoins the City of Swan and Shire of Mundaring to the south, the Shires of Northam and Goomalling to the east, the Shire of Victoria Plains to the North and the Shire of Chittering to the west. The Shire covers an area of 1683 square kilometres and is situated at the gateway of the Avon Valley. The Toodyay townsite is situated approximately 80 kilometres from the Perth CBD.

Settlement is consolidated primarily around the Toodyay townsite or accommodated within one of the special rural subdivision areas located throughout the Shire. The Shire represents the localities of Bejoording, Bindoon Training Area, Coondle, Culham, Dewar's Pool, Dumbarton, Hoddys Well, Julimar, Moondyne, Morangup, Nunile, Toodyay, Wattening and West Toodyay.

#### Population

According to Census 2011 the usually resident population of Toodyay was 4,387 people. This is a population growth of 6.7% since 2006 or an average per annum growth of 1.3%.

The table below shows the populations and growth of all the local governments in the Avon Sub Region. Toodyay is growing at slightly above the average for the sub-region.

Table: Avon Sub-Region Population 2006 and 2011 (ABS Census)

Local Government	Census 2006*	Census 2011*	Change in Numbers	% change 5 years	% change per annum
Beverley	1,562	1,567	5	0.32%	0.10%
Cunderdin	1,250	1,310	60	4.80%	1%
Dowerin	702	678	-24	-3.42%	-0.70%
Goomalling	935	985	50	5.35%	1.10%
Koorda	430	437	7	1.63%	0.30%
Northam	9803	10,557	754	7.69%	1.50%
Quairading	1,022	1,043	21	2.05%	0.40%
Tammin	391	404	13	3.32%	0.70%
<b>Toodyay</b>	<b>4,112</b>	<b>4,387</b>	<b>275</b>	<b>6.69%</b>	<b>1.30%</b>
Wyalkatchem	564	523	-41	-7.27%	1.50%
York	3,116	3,396	280	8.99%	1.80%
TOTAL	23,887	25,287	14,00	5.86%	1.2%

\* Note, these Census figures are based on 'place of usual residence'.

The table below shows a breakdown of the Toodyay population according to age and the changes over the last 10 years. It reflects the reality of an ageing population, with a decline in the percentage of young people under 15 years and an increase in the percentage of people aged 55 to 74 years. The median age has also increased from 39 years to 47 years over this ten year period.

Table: Age Profile 2001 – 2011

Age group	2001* Census		2006* Census			2011* Census		
	Persons	%	Persons	%	Change	Persons	%	Change
0-4 years	225	6.0%	224	5.6%	-0.4%	207	4.9%	-7.6%
5-14 years	673	17.9%	628	15.8%	-6.7%	575	13.5%	-8.4%
15-19 years	199	5.3%	220	5.5%	10.6%	252	5.9%	14.5%
20-24 years	108	2.9%	112	2.8%	3.7%	146	3.4%	30.4%
25-34 years	379	10.1%	332	8.4%	-12.4%	285	6.7%	-14.2%
35-44 years	644	17.2%	595	15.0%	-7.6%	517	12.1%	-13.1%
45-54 years	653	17.4%	658	16.6%	0.8%	773	18.2%	17.5%
55-64 years	504	13.4%	674	17.0%	33.7%	784	18.4%	16.3%
65-74 years	246	6.6%	364	9.2%	48.0%	499	11.7%	37.1%
75-84 years	94	2.5%	134	3.4%	42.6%	181	4.3%	35.1%
85+ years	25	0.7%	31	0.8%	24.0%	36	0.8%	16.1%
<b>Total persons</b>	3,750		3,971		5.9%	4,256		7.2%
<b>Median age</b>	39		43			47		

\* Note these Census figures are based on 'place of enumeration', slightly lower than 'place of usual residence'.  
(Table with ABS Census data from Shire of Toodyay Recreation, Gap Analysis Report)

This ageing of the population is projected to continue. The Western Australian Planning Commission is forecasting an increase in 45 -74 year olds by 31% in a low growth scenario and by 51% in a high growth scenario.

No growth is estimated for young people between 5-24 years in a low growth scenario and a 30% increase is estimated in a high growth scenario (Western Australia Tomorrow, 2012, quoted in Shire of Toodyay Recreation, Gap Analysis Report, 2013).

The table below details the projected high and low growth scenarios for Toodyay.

**Table: Projected Age Profile 2026**

Age group	Low	%	Change from 2011	High	%	Change From 2011
0-4 years	230	4.0%	11.1%	300	4.4%	44.9%
5-14 years	600	10.5%	4.3%	750	10.9%	30.4%
15-19 years	270	4.7%	7.1%	330	4.8%	31.0%
20-24 years	120	2.1%	-17.8%	180	2.6%	23.3%
25-34 years	380	6.7%	33.3%	540	7.9%	89.5%
35-44 years	780	13.7%	50.9%	1010	14.7%	95.4%
45-54 years	880	15.5%	13.8%	1080	15.7%	39.7%
55-64 years	1010	17.8%	28.8%	1130	16.5%	44.1%
65-74 years	810	14.2%	62.3%	890	13.0%	78.4%
75-84 years	480	8.4%	165.2%	510	7.4%	181.8%
85+ years	130	2.3%	261.1%	140	2.0%	288.9%
Total persons	5690		33.7%	6860		61.2%

*(Table with data from Western Australia tomorrow, Population Report No. 7, 2006 – 2026, 2012, WA Planning Commission, taken from Shire of Toodyay Recreation, Gap Analysis Report, 2013).*



## Economy

The Shire of Toodyay is located within the Avon sub region of the Wheatbelt. This region is described as a one billion dollar export-oriented economy. It is built on a solid agricultural foundation, with increasing and diversified agricultural production. The Avon sub region has a key role as a transport and logistic hub, because of its relative proximity to major mineral resource and population regions (Pilbara, Mid West, Goldfields and South West), its proximity to Perth and its access to major national and state transport infrastructure (*Avon Sub-regional Economic Strategy, 2012*).

Broadacre agriculture has, over time, become less significant for the overall economic profile of the Shire of Toodyay, relative to its significance for the rest of the Avon sub-region. The economy is now largely based on tourism, retail and lifestyle sectors (*Avon Sub-regional Economic Strategy, 2012*):

‘the appeal of Toodyay’s heritage buildings and natural amenity has resulted in large visitor numbers and ‘tree-changers’ moving to the area. Localised retail developments have ensued in response to visitation to the town and increasing population.’

*(Avon Sub-regional Economic Strategy, 2012)*

Toodyay produces approximately 21.9m in agricultural production value per annum (approximately 5% of the Avon Sub Region). Manufacturing, transport and logistics together with retail are the secondary industries, accounting for 9.5% and 2.9% of local businesses. The Council also supports locally servicing light industry, with the majority of light industry based in Goomalling (*Avon Sub-regional Economic Strategy, 2012*).

The relationship between the key local industries, highlighted above and the industries providing greatest employment is clear. The key industries employing people of the Shire of Toodyay were sheep, beef cattle and grain farming at (4.8%), school education (4.3%) road freight transport (3.1%), restaurants and food services (2.9%) and metal ore mining (4.3%) (Census, 2011). The significant proportion of the employed population listed as working in the metal ore mining industry (4.3%) would seem to suggest that the Shire of Toodyay may be home to a number of Fly in Fly out (FIFO) workers.

In 2011, in the Shire of Toodyay there were 2,013 people, aged 15 years and over, who reported being in the labour force. Of these 54.3% were employed full time, 32.9% were employed part-time and 5.6% were unemployed (Census 2011).

The median weekly household income was \$1,012 in 2011, which is greater than the median household income in 2006 of \$827. However, it is significantly lower than the Western Australian median weekly household income of \$1,415 (Census 2011).

## ANNEX 3

### Wheatbelt Development Commission and Regional Development Australia Wheatbelt Strategic Framework

#### Vision 2011-2015

"A diversified economy, with vibrant communities utilising the region's competitive advantage to accommodate a greater population in a valued environment"

The Wheatbelt: A "possibility belt" that grows as a result of vibrant and diverse people, industry and built and natural environment.

A strategic framework for the Wheatbelt region was developed collaboratively by RDA Wheatbelt and the Wheatbelt Development Commission drawing on their collective local knowledge and understanding of the region. The principle aim of this is to ensure that key stakeholders in the region have a common basis for their own planning, influencing policy direction and attracting support for initiatives that will contribute to the sustainability of the region. It is also hoped that shared understanding and a common framework will facilitate greater collaboration and cooperation amongst the region's leaders.

Behind this framework will sit a range of strategies to deliver on these strategic objectives. The nature and focus of these initiatives will vary at local, sub regional and whole of region level. RDA Wheatbelt and the Commission's primary role in many of these initiatives will be to:

- 1) Advocate these initiatives and the region to Government
- 2) Coordinate and facilitate collaboration on initiatives across the relevant stakeholders
- 3) Assist communities to shape projects that align with the priorities and objectives
- 4) Raise awareness of programs, initiatives and legislation that will impact on regional projects
- 5) Revisit the planning process

The respective organisations also recognise the importance of looking beyond these regional boundaries when looking for solutions and opportunities. As such they have undertaken to be proactive in creating opportunities to work collaboratively with adjoining regions on initiatives that address regional priorities and maximise regional outcomes.

This strategic framework takes in to consideration the importance of a holistic approach to sustainable development of the region by outlining economic, social and environmental strategies and actions. Whilst each of these components is dealt with separately it is acknowledged that they are intrinsically linked and therefore cannot be considered in isolation.

## Critical Success Factors

Key to achieving our regional objectives will be:

- Innovative and devolved decision making and resourcing
- Internal and external recognition of the region's comparative advantages
- Development that results in social, environmental and economic benefit
- Strong collaboration that adds value to the Wheatbelt's diversified development
- Targeted strategies to meet unique sub-regional context—one size does not fit all

## Key Messages

- The Wheatbelt is the State's third most populous region and experiencing growth
- The Wheatbelt is fundamentally important to the State's development
- The Wheatbelt's comparative advantages are its: proximity to the capital city, Perth; safe communities with considerable social capital; clean, open space and skies; and land availability and diversity
- Community infrastructure
- History of innovation
- National leader in export food production

The diagram below summarises the strategic focus of the framework in the three areas of vibrant economy, liveable communities and valued natural amenity. The diagram also includes the focus for governance which underpins successful implementation of the framework.

<sup>2</sup>Note that within this overall growth, some parts of the Wheatbelt are projected to grow and others to decline.

### Strategic Focus(Wheatbelt Strategic Framework)

Vibrant Economy	Liveable Communities	Valued Natural Amenity
<p>A diversified and adaptive economic base building on the regions assets and aligned with state, national and international opportunity.</p>	<p>Innovative, safe, healthy and resilient communities where services and infrastructure reflect the needs and aspirations of residents and complement unique Wheatbelt characteristics.</p>	<p>The Wheatbelt’s unique natural amenity is valued as an asset for social, cultural and economic development for current and future generations.</p>
<b>Objectives</b>		
<ol style="list-style-type: none"> <li>1 Skilled workers of all ages are attracted and retained to meet the needs of the region and the state</li> <li>2 The region has a diverse economic base that builds on its attributes</li> <li>3 Key strategic infrastructure is identified and invested in</li> <li>4 Opportunities for marginalised Wheatbelt residents result in economic independence</li> </ol>	<ol style="list-style-type: none"> <li>1 A collaborative strategy ensures health, education, aged and youth/children’s services reflect the needs of current and future residents</li> <li>2 Communities innovate, cooperate and value diversity</li> <li>3 Diverse cultural, sport and recreational activities</li> <li>4 Community amenity is well designed to enhance employment, lifestyle opportunities and community safety</li> </ol>	<ol style="list-style-type: none"> <li>1 Climate change opportunities are pursued, and risk minimised</li> <li>2 Diverse natural assets are valued and managed to protect bio-diversity with compatible land use</li> <li>3 Water management is improved with community amenity and industry development benefits</li> <li>4 Renewable natural resources are employed sustainably, profitably, and productively</li> </ol>
<b>Governance Focus</b>		
<p style="text-align: center;"><i>Planning and Partnerships</i></p> <ul style="list-style-type: none"> <li>■ Innovation and professionalism of developmental partners drives sustainable development</li> <li>■ Key partnerships based on proactive and adaptive management and commitment to agreed priorities</li> <li>■ Integrated planning results in strategic investments in strategic projects</li> <li>■ Decision makers value and use local knowledge and input, and understand and account for unique Wheatbelt characteristics.</li> </ul>	<p style="text-align: center;"><i>Marketing and Perceptions</i></p> <ul style="list-style-type: none"> <li>■ The Wheatbelt is seen internally and externally as an ideal place to live, work, invest and visit</li> <li>■ The Wheatbelt’s contribution to the Nation and the State’s wellbeing is understood</li> <li>■ Communities embrace innovation, professionalism and diversity to meet market demand</li> </ul>	

# ANNEX 4

## Avon Sub Regional Economic Strategy (2012)

### WHEATBELT DEVELOPMENT COMMISSION; SHIRE OF TOODYAY EXTRACT

#### Economic Opportunities

The following economic opportunities have been identified:

##### **Retail and Lifestyle**

The sub-regional retail network is and will continue to be centred on Northam; however the role of Toodyay is highly significant due to its large retail offering supported by a critical mass of population to both service (labour) and support (product demand) this activity. As such Toodyay has a demand generated by population and visitor growth which has allowed for a substantial level of localised retail activity. The rising demand generated by increasing population and visitor growth will provide opportunities for further expand Toodyay's retail activity. Toodyay is actively pursuing and promoting itself as a lifestyle destination and has a significant drive-in/drive-out population both working in Perth and living in Toodyay, and working in Toodyay and living in Perth. Toodyay is also the closest town in the Avon to Perth serviced by passenger rail. There is also a considerable commuter population with neighbouring Avon communities.

##### **Tourism**

These is a strong spatial relationship between retail and tourism opportunities, reflecting the role that lifestyle, amenity and proximity to Perth play in the distribution of this economic activity. Toodyay's proximity to the Perth has encouraged daytrip tourists to the shire (daytrip share of visitor numbers are 84% for 2006-2011). As such, the daytrip market is expected to continue to dominate local tourism activity in coordination with Northam, York and Beverley. Toodyay is committed to taking advantage of the natural amenity, increasing environmental awareness and heritage of the town to attract tourists to the shire.

##### **Health and Aged Care (Potential Opportunity for Advantage)**

The distribution of economic opportunities in health and aged care is primarily determined by a combination of current and short-term population ageing and the distribution of existing health facilities. Although relatively close to Northam and its facilities, there are opportunities to develop health and aged care services in Toodyay in order to provide for the aging population, and also to support retiree aged 'tree changers' moving into the shire.

## Actions

The Strategy suggests that the Shire of Toodyay undertake a series of actions (see overleaf) to effectively leverage the economic opportunities identified above.

The actions listed below are related to increasing Toodyay's attractiveness to visitors, 'tree changers' and current residents.

- Investigation of funding options for the coordinated development of recreation facilities. The development of plans for the recreation centre have been undertaken and extensively researched in terms of the demands in the shire. Investigation of office space availability and feasibility of construction is required to address strong demand for office space in Toodyay. This will need to also include opportunities for consolidation of office space currently occupied as well as refurbishment possibilities of suitable spaces currently being used.
- Development of a 'green focused' policy and planning for the town in order to facilitate the establishment of an environmentally sensitive town. This needs to include the feasibility study of Toodyay's capacity to provide regional recycling services, drainage capacity and also possibility of processing and reusing waste water.
- Investigation of feasibility of expansion of the town's sewerage scheme is required to increase the deep sewerage allocation.
- Investigation of possible routes for a bypass of the town to protect heritage and environmental value of the town.
- Strategic investment in potable water infrastructure to facilitate residential land release and to provide areas for the development of an education and recreation precinct.
- Expansion of aged care services to include modest respite care (potential joint venture with a partnering organisation) and pathways for healthy living. Appropriate sites will need to be identified for expansion of this sector taking into consideration proximity to town centre, topography, and existing local and regional wellness plans.



## Think 2050 and Community Survey

Broad Community Outcomes (Think 2050)	Priorities for the Shire (Community Survey)
People – strength of community and sense of place	
Prosper – resilient economic development and access to services	<ul style="list-style-type: none"> <li>▪ Advocating for improved train services, medical services, connection to NBN and upgrade of Main Roads' roads</li> <li>▪ Providing basic services (road maintenance, waste management etc)</li> <li>▪ Enhancing the image of Toodyay</li> </ul>
Plan – infrastructure and facilities, including transport and affordable housing	<ul style="list-style-type: none"> <li>▪ Upgrading roads</li> <li>▪ Investing in sport and recreation facilities (eg pool, hockey field lighting)</li> <li>▪ Servicing subdivisions</li> </ul>
Renewable and Green – sustainability and the importance of the natural environment	
Create and Learn – arts and culture, higher education and knowledge hub	
Decide and Work Together – governance and community leadership	



## Summary of Community Forum, hosted by Bendigo Bank, May 2012

Theme	Community Priorities
Social/ recreational	<ul style="list-style-type: none"> <li>■ Swimming pool/water park</li> <li>■ Outdoor cinema</li> <li>■ Centralised multi-purpose sports and recreational facilities</li> <li>■ Concert shell/music dome</li> <li>■ Men's Shed</li> <li>■ Video games centre/LAN games nights</li> <li>■ BMX track</li> <li>■ Playground equipment at oval</li> <li>■ River walk trail (see also General)</li> <li>■ Youth drop-in centre (mobile)</li> </ul>
Health and wellbeing	<ul style="list-style-type: none"> <li>■ Medical services – health check up services</li> <li>■ Aged care / retirement village / nursing home facilities</li> <li>■ Wellbeing Centre – offering heated pool (aqua aerobics); hydrotherapy; toddlers pool; gymnasium; creche; theatre; physiotherapy; classes – arts and crafts, dancing</li> <li>■ Transport to medical services in Perth</li> <li>■ Disability transfer service</li> </ul>
Environment	<ul style="list-style-type: none"> <li>■ Bring grey water to reticulate golf course – greening the golf course</li> <li>■ Sustainable alternatives – worm farms</li> <li>■ Waste recycling facilities/ recycling bins</li> <li>■ Community garden – community plots</li> <li>■ Preservation of natural environment</li> <li>■ Graffiti removal/prevention</li> <li>■ Anti-pollution and anti-littering campaigns</li> <li>■ Bench seats and garden in main street / pot plants in main street</li> <li>■ Support to Friends of the River for beautifying of Toodyay</li> <li>■ Toodyay Tidy Towns/ Better presentation and beautification of Toodyay</li> </ul>
Education	<ul style="list-style-type: none"> <li>■ Full schooling to year 12 (TAFE Campus and further education)</li> <li>■ TAFE annex</li> <li>■ Promote education and offer wider range of courses to increase enrolment numbers</li> <li>■ Hospitality training</li> <li>■ Sporting equipment for school</li> <li>■ Improve school/upgrades</li> <li>■ Sponsorship of education and art – creative programs</li> <li>■ Behavioural program for high school students</li> <li>■ Town/school integration</li> <li>■ Mobile library</li> <li>■ Educational bus               <ul style="list-style-type: none"> <li>– TAFE equestrian courses; agricultural courses; trades/apprenticeships</li> </ul> </li> </ul>

Theme	Community Priorities
General	<ul style="list-style-type: none"> <li>■ Footpaths</li> <li>■ Improve tourist facilities (eg info/signage; make it more attractive so greater economic benefits; wall art)</li> <li>■ Market centre/facilities</li> <li>■ Culture/exhibition centre</li> <li>■ Improve/promote business and industry – incentive for new businesses; promote job opportunities</li> <li>■ Walkway/boardwalks along river/cycle tracks along river/walking tracks – Northam to Perth</li> <li>■ Heritage track – self signed</li> <li>■ Historic site</li> <li>■ Town monument – eg. ‘Moondyne Joe’</li> <li>■ Entry statement</li> <li>■ Public seating along town streets</li> <li>■ Disabled toilets – town</li> <li>■ Equestrian: facility (dressage; tackle rooms; stables) and develop race track</li> <li>■ Transport: <ul style="list-style-type: none"> <li>– better roads: passing lane on Toodyay Road; line marking (Julimar Road; Toodyay Bindi Bindi); truck bypass</li> <li>– bus parking lane/bypass lanes</li> <li>– bus services</li> <li>– link the railway</li> </ul> </li> <li>■ Support for community groups/encourage and support volunteer groups/community group meeting rooms</li> <li>■ Hide Police Station</li> <li>■ Repair cemeteries</li> <li>■ Assist new doctors with equipment</li> <li>■ Pet shop</li> <li>■ More Chaplain hours</li> <li>■ Community respect and pride</li> </ul>

## Living Communities – a snapshot of community life in Toodyay in 2020

The annual Food Fest successfully organised since 2012 continues to grow and is a wonderful celebration of the food on offer locally.

The welcome to new residents pack which allows local businesses to introduce themselves, continues to be appreciated.

The once a week donning of period costume by shopkeepers and residents continues to attract visitors. We did not know how many potential community leaders were out there. We are amazed – all that untapped energy! Following workshops, leaders of all ages were identified and are now striving to collectively and individually create a vibrant, dynamic, progressive and a 'great place to live' Toodyay.

Community cohesiveness – Toodyay has been awarded the 'Community Cohesiveness Award' for the town that has come through fires, drought and freak storms. The Prime Minister visited Toodyay last week to unveil the artworks in Duidgee Park which acknowledge the contribution of residents and groups in Toodyay.

A place in Toodyay to 'Linga Longa' – visitors can now enjoy an all encompassing 'hands on' experience of Toodyay in one space. Be creative on an antique loom using Toodyay wool; spin with Toodyay El Paca fleece; get some tips on painting from our local artists; try your hand at pottery or just enjoy our luscious coffee and spectacular cakes, listen to 'live' music and watch others try their hand. Children welcome and crèche available.

Toodyay is renowned for its crystal like stars. How better to enjoy the night sky than at Toodyay's latest Amphitheatre. A magnificent variety of artists has been arranged for the upcoming program. Have you experienced an outdoor cinema? If you have, you will enjoy Toodyay's new cinema set in beautiful gardens on the Avon. Delicious coffee and bbq facilities available.

Toodyay is setting the pace as a self sufficient town: wind and solar farms; a water/sewerage recycling plant and refuse recycling. Information on these innovative schemes can be obtained from the Toodyay Environmental Centre.

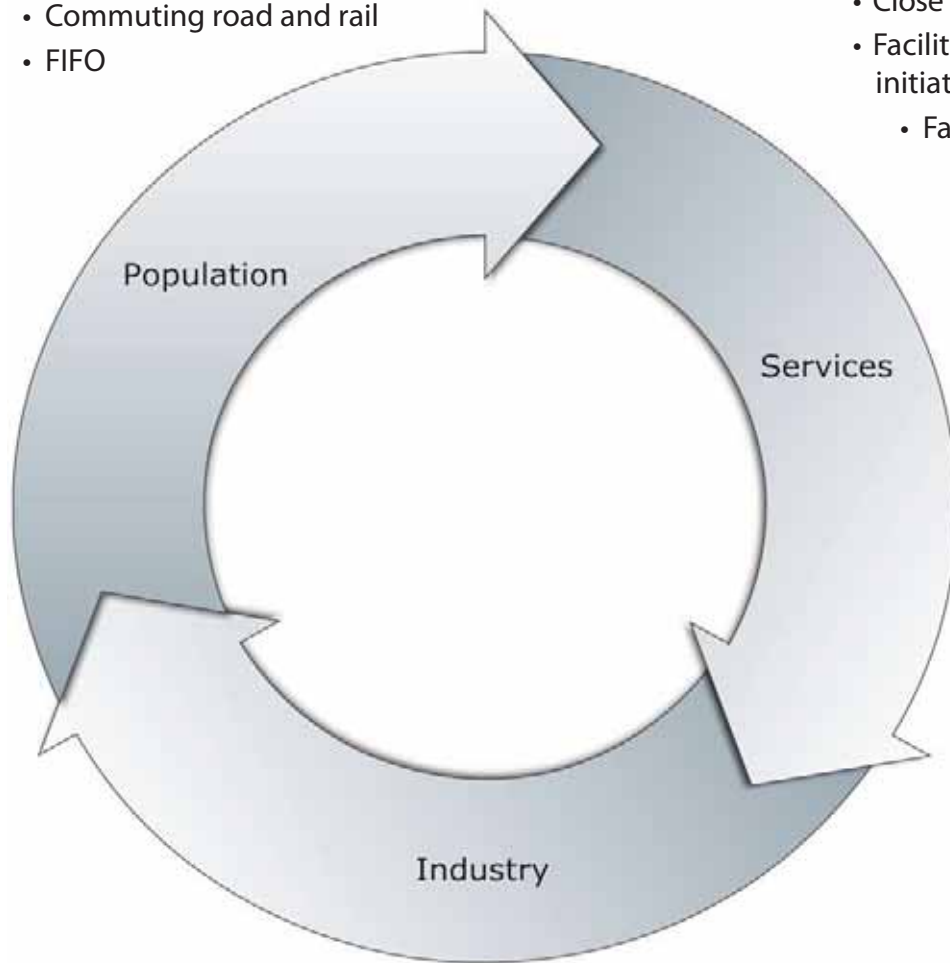
To help you see the very best of Toodyay, we have an 'all you need to know about Toodyay' brochure available from all shops.

Toodyay website with Community and Business listings up to date – whatever you need to find out, our Community and Business website can give you the answer. Easy to use, information plus and great graphics.

Community resource group for sharing information – The Toodyay Community Resource Centre is in its 20th year of operation. The TCRC has been recently acknowledged for its pivotal role in coordinating information and support to Toodyay community groups.

## World Café: Priorities for the Future

- Increase growth rate
  - families
  - retirees
- Commuting road and rail
- FIFO



- Consolidate what we've got now – adequate provision for maintenance and renewal
- Close priority gaps in footpath network
- Facilitation/support for community initiative and collaboration
  - Facilitation/support for services provided by others:
    - Medical; education; aged care
    - Recycling
    - Resolve recreation
    - Pool?

- Light industry? Mixed use subdivision? What's viable?
- Digital economy opportunities
- Catering for retirees
- Tourism – marketing history/heritage, farmstays

# ANNEX 6

## Toodyay 2023: Draft Strategic Community Plan Community Feedback: 2 – 29 April 2013

### **Introduction**

The Shire of Toodyay adopted the draft Toodyay Strategic Community Plan (the Plan) for consultation at its meeting on 26 March 2013. The draft Plan was advertised as open for public comment from 2 – 29 April 2013. Two community drop in events were held over this period and feedback gathered. Seven submissions were received.

This report provides the community feedback and agreed revisions to the draft Plan.

### **The Community ‘Drop-In’ Events**

Community drop-in events were held outside the Memorial Hall on Wednesday 10 April, 10 - 12pm and Saturday 20 April, 9 – 11 am. Copies of the Toodyay Strategic Community Plan 2023 were available and key content was summarised on easy-to-read posters. The President, several Councillors, the Chief Executive Officer and Localise were present to discuss the plan and facilitate the participants through a “walk around survey”, asking a series of questions about the draft Plan. More than 37 community members visited the two ‘drop-in’ events.

The purpose of the survey was to gather feedback from the community on the proposed vision, the key points of the plan and their willingness to pay for the plan.

### Feedback from the Community ‘Drop-In’ Events

#### (a) Toodyay 2023 – Vision

The draft Vision statement was presented and participants were asked whether they were happy with it or not. The majority of the respondents (36) indicated that they were pretty happy with the Vision. Only two indicated they were not satisfied with the Vision. The table below details the specific responses to the Vision.

The Vision seemed to resonate well for most people. Many of the comments received were about points of emphasis in implementation or where the participants felt the Shire was falling short of meeting the Vision. Only one was specifically seeking a change to the wording of the Vision (removal of the word “sustainability”).

**Table 1: Response to the Toodyay 2023 Vision: ‘Is this your vision for the future?’**

Yes, I’m pretty happy with it (36)	No, it doesn’t do it for me (2)
<p><b>Comments</b></p> <ul style="list-style-type: none"> <li>▪ It’s a bit too wide-ranging development wise over providing for subdivision? Don’t take out too much bush</li> <li>▪ Less power to the planning department</li> <li>▪ Make the heritage precinct “guidelines” guidelines!!! Again</li> <li>▪ Shire listens to and considers wants and needs of community groups (hopefully)</li> <li>▪ Unnecessary clearing of verges</li> <li>▪ More emphasis on sustainability</li> <li>▪ “sustainable” = meaningless, don’t like it</li> <li>▪ Need second train to midland in the day</li> <li>▪ Need north facing blocks on new subdivisions so you can put a passive solar house on</li> <li>▪ Ideas great – concern is the communication of ideas to the city!</li> <li>▪ Need more of a holistic view on environment matters</li> </ul>	<p><b>Comments</b></p> <ul style="list-style-type: none"> <li>▪ Shire not protecting privacy in the development they allow</li> </ul>

**(b) Key Points of the Plan and Willingness to Pay**

The second part of the survey outlined the key points of the plan and the cost of delivering the plan in terms of rates increases (5% on top of inflation) and asked the respondents about their willingness to pay for the plan. There were three options for the participants to select:

1. I would like to have what’s in the plan and would be willing to pay 5% above inflation
2. I would like to have more than what’s in the plan and would be willing to pay more than 5% above inflation (higher priorities specified)
3. I would like to pay less than 5% above inflation and would be willing to have less than what’s in the plan (lower priorities specified)

There was some confusion between the first two options, especially at the first session. The initial wording wasn’t clear enough that “have more and pay more” was on top of the 5% above inflation rates impact of the draft Plan. We believe that some responses in this category were really expressing willingness to pay more than they currently pay. While the options were more clearly worded at the second session, it also became apparent that some participants were attracted to this option because it came with the opportunity to provide feedback on what the priorities should be. Given this, we have combined the responses for options 1 and 2 as the safest way to interpret the results.

The majority of the respondents (25) indicated they would be willing to pay the 5% rates increase (above inflation) to implement the Toodyay Strategic Community Plan (as above, some of these may have been willing to pay more still). A few of the respondents (5) indicated they would like to pay less and have less than what was proposed in the plan.

The detailed comments, outlining areas for which they would be willing to pay more or areas where they would be willing to have less, are outlined in the two tables below. In Table 2, the priorities for increased attention are compared to the priority areas in the draft Plan.

**Table 2: Response to the Toodyay 2023 – Key Points and Willingness to pay 5% (above inflation)**

I would like to have what is in the plan and would be willing to pay 5% above inflation (including those willing to pay more than the 5%) (25)	Priority in the Plan?
<ul style="list-style-type: none"> <li>▪ "OK" (8)</li> <li>▪ "OK but spend it wisely" (3)</li> <li>▪ "OK but not for a \$65k ice bath for footy players (ok)</li> <li>▪ "OK but more public open space in subdivisions" (ok)</li> <li>▪ "Want more and willing to pay more" (14) (as above, this is being interpreted judiciously)</li> </ul>	
<b>Priority areas</b>	
<b>Community Services</b>	
- Sport and recreation facilities (4) [note three people said put swimming pool first]	✓
- Bushfire management (3)	
- Siren should be installed in town and fire stations (2)	
- Library Services (1)	
- Museums (1)	
- Community Centre (1)	
- Youth Services (5)	
- Events (3)	
- Arts and Culture (2)	
- Facilitating services provided by others – health, medical, aged care etc (4)	✓
- Volunteering (2)	✓
<b>Economic Services</b>	
- Marketing and Visitor information services (1)	✓
<b>Planning and Transport Services</b>	
- Roads (2)	
- Footpaths (2)	✓
- Cycleways (1)	✓
- More public open space in subdivisions (not \$ in lieu) (1)	
<b>Environmental Services</b>	
- Preservation of roadside vegetation (2)	✓
- Waste management (3)	✓
- Plant more trees, and protect existing trees (1)	✓
<b>Governance Services</b>	
- Sound governance, community leadership and engagement, and advocacy (1)	
<b>Other</b>	
- Swimming pool NOT a priority (1)	

**Table 3: Response to the Toodyay 2023 - Key Points and Wanting to pay less than 5%**

I would like to pay less than 5% above inflation and would be willing to have less than what is in the plan (5)
Community Services <ul style="list-style-type: none"> <li>- Sport and recreation facilities – No Pool (1)</li> <li>- Museums (1)</li> <li>- Youth Services (1)</li> <li>- Arts and Culture (1)</li> </ul>
Planning and Transport Services <ul style="list-style-type: none"> <li>- Cycleways (1)</li> </ul>
Environmental Services <ul style="list-style-type: none"> <li>- Waste management (1)</li> </ul>
Governance Services <ul style="list-style-type: none"> <li>- No new Admin Centre (1)</li> </ul>
Other <ul style="list-style-type: none"> <li>- Want amalgamation, but don't want to lose representation (1)</li> </ul>

**Submissions**

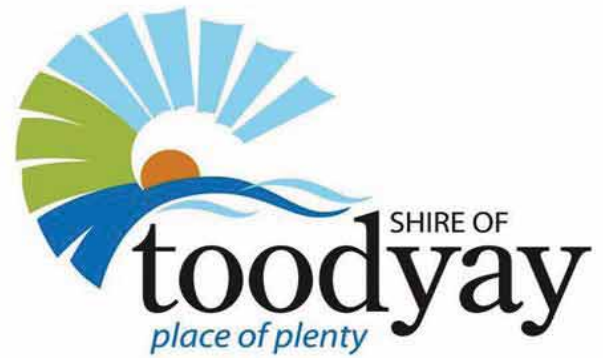
Seven submissions were received in response to the request for comment on the draft Plan. Many of the comments were for noting. There were, however, a number of comments requiring consideration and responses. These are summarised in the table below. Feedback from the Drop In Sessions has been referenced where relevant. The response by Council is detailed in the right hand column.



**Table 4: Highlighted submission points**

Comment Area	Comment	Agreed Revisions
<p><b>Vision and Strategic Direction</b></p> <p>All of the responses indicated some level of support for the vision set out in the Plan.</p> <p>Five of the submission indicated general support for the Plan. Three of the submissions, whilst recognising the role of the current plan, proposed a number of specific strategic plans to be clearly identified in the Plan and developed over the next period as follows:</p> <ul style="list-style-type: none"> <li>▪ Community engagement and participation</li> <li>▪ Safety and crime prevention</li> <li>▪ Sustainable environment</li> <li>▪ Health and welfare</li> <li>▪ Heritage and history (including museum)</li> <li>▪ Education, arts, and culture</li> <li>▪ Sports and recreation</li> </ul>	<p>In light of the strong support for the Vision from submissions and the Drop In Sessions, it appears the current form of the Vision is about right.</p> <p>Three of the strategies are already identified in the SCP for development:</p> <ul style="list-style-type: none"> <li>▪ Community Engagement Strategy (not listed in the key points of the plan)</li> <li>▪ Environmental Plan</li> <li>▪ Economic Development Plan</li> </ul> <p>Other strategies are also being developed, including:</p> <ul style="list-style-type: none"> <li>▪ Heritage Master Plan</li> <li>▪ Recreation Strategy</li> <li>▪ Bike Plan (now adopted)</li> </ul> <p>Council is mindful of the resource implications of strategy development. If a further strategy was to be added to the current list of priorities for the first two years, the Heritage Strategy (including museum) should perhaps be the next “cab off the rank”.</p>	<ul style="list-style-type: none"> <li>▪ The Strategies section of the Plan to be updated (SCP Annex 1).</li> <li>▪ Add the Community Engagement Strategy and Recreation Strategy to the priorities and the Key Points of the Plan.</li> <li>▪ Make explicit commitment to review progress and re-set priorities for strategy development at each two yearly review.</li> </ul>
<p><b>Community Consultation</b></p> <p>Five of the seven submission reflected on consultation. Most of these recognised the increased effort the Shire had taken to engage the community on Toodyay 2023. Some concerns were also raised:</p> <ul style="list-style-type: none"> <li>▪ people in full-time employment may not have been engaged by the process and hence their views not fully represented</li> <li>▪ the need and value of a Shire Community Engagement Strategy</li> <li>▪ the need to continue to engage the community and include the community in key decision through all stages of the planning process</li> </ul>	<p>Community consultation and engagement is a significant element of building trust, partnerships and support for community action, which is a key priority of the Plan.</p>	<ul style="list-style-type: none"> <li>▪ As above, raise the prominence of the Community Engagement Strategy, and take this feedback through to the process for developing that strategy.</li> </ul>

Comment Area	Comment	Agreed Revisions
<p><b>Indigenous people</b></p> <p>One of the respondent noted that:</p> <p><i>...there are no references to indigenous culture in the town and wonder if that should be incorporated into the Plan, given our growing indigenous population and also the lack of identity our indigenous peoples have in this town</i></p>	<p>This does appear to be a gap in the draft Plan.</p>	<ul style="list-style-type: none"> <li>■ Incorporate recognition of indigenous culture in the Plan.</li> </ul>
<p><b>Youth</b></p> <p>One of the respondent noted that:</p> <p><i>There is not a great deal of mention re actual strategies to support our disadvantaged youth....</i></p>	<p>This does appear to be a gap in the draft Plan. The desire for greater priority on youth services was also reflected in the Drop In Sessions' feedback.</p>	<ul style="list-style-type: none"> <li>■ Strengthen the youth focus in the Plan.</li> </ul>
<p><b>Disability Access and Inclusion</b></p> <p>One of the respondents made a number of comments about Disability Access and Inclusion highlighting some very practical issues related to works and also wanted to see the Disability, Access and Inclusion Plan outcomes reflected in the Plan.</p>	<p>Outcomes and key actions to improve disability access and inclusion do appear to be a gap in the Plan. The submitter's practical points are relevant to implementing the programmes of the Shire.</p>	<ul style="list-style-type: none"> <li>■ Include actions that contribute to disability, access and inclusion outcomes in the Plan.</li> <li>■ Include a review of the Disability, Access and Inclusion Plan in Year 1.</li> </ul>
<p><b>Recreation centre and swimming pool</b></p> <p>Two different comments were received. One of the respondents noted that <i>...the scout troupe liked most of the suggestions made especially the recreation centre and supporting youth.</i> Whilst another respondent specifically indicated that they were not in favour of the swimming pool, but gave no reason for this comment.</p>	<p>While some members of the community do not prioritise the swimming pool (and, in some cases, recreation investments more generally), it appears that there is strong overall support for this priority in the Plan and a desire to make it happen, including accepting increased rates to pay for it (on top of any grant funding). This feedback has been consistent over a number of years and was also reflected in the Drop In Sessions' feedback.</p>	<ul style="list-style-type: none"> <li>■ No change.</li> </ul>
<p><b>Public Transport Advocacy</b></p> <p>One of the Respondents highlighted the need for better public transport, including trains, especially to support the older population and in this regard highlighted the advocacy role of the Shire.</p>	<p>Public transport and improved train services are not currently noted as priority issues for advocacy in the SCP.</p>	<ul style="list-style-type: none"> <li>■ Include public transport and improved train services as one of the specific issues for advocacy in the Plan.</li> </ul>



## ANNUAL FINANCIAL REPORT



# 2012 - 2013



*Picture Taken at the Ground Breaking Ceremony,  
Sport and Recreation Precinct (14 Oct 2013)*

### **SHIRE OF TOODYAY**

15 Fiennes Street, TOODYAY WA 6566  
PO Box 96, TOODYAY WA 6566

Telephone: (08) 9574 2258

Facsimile: (08) 9574 2158

Email: [records@toodyay.wa.gov.au](mailto:records@toodyay.wa.gov.au)



**Shire of Toodyay**  
**Annual Financial Report**  
**For The Year Ended 30 June 2013**

**TABLE OF CONTENTS**

Statement by Chief Executive Officer	2
Statement of Comprehensive Income by Nature or Type	3
Statement of Comprehensive Income by Program	4
Statement of Financial Position	5
Statement of Changes in Equity	6
Statement of Cash Flows	7
Rate Setting Statement	8
Notes to and Forming Part of the Financial Report	9 to 57
Independent Audit Report	58 to 59
Supplementary Ratio Information	60

**Shire of Toodyay**

**FINANCIAL REPORT**

**For The Year Ended 30 June 2013**

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

**STATEMENT BY CHIEF EXECUTIVE OFFICER**

The attached financial report of the Shire of Toodyay being the annual financial report and other information for the financial year ended 30th June 2013 are in my opinion properly drawn up to present fairly the financial position of the Shire of Toodyay at 30th June 2013 and the results of the operations for the financial year then ended in accordance with the Australian Accounting Standards and comply with the provisions of the Local Government Act 1995 and the regulations under that Act.

Signed as authorisation of issue on the 11<sup>th</sup> day of February 2014

  
\_\_\_\_\_  
Stan Scott  
Chief Executive Officer

**Shire of Toodyay**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**For The Year Ended 30 June 2013**

	NOTE	2013 \$	2013 Budget \$	2012 \$
<b>Revenue</b>				
Rates	22	4,640,861	4,629,891	4,437,925
Operating Grants, Subsidies and Contributions	28	2,833,738	2,426,914	3,989,142
Fees and Charges	27	1,248,589	1,249,679	986,125
Interest Earnings	2(a)	175,771	206,000	200,932
Other Revenue		0	351,638	519,144
		<u>8,898,959</u>	<u>8,864,122</u>	<u>10,133,268</u>
<b>Expenses</b>				
Employee Costs		(3,043,878)	(2,967,451)	(3,084,180)
Materials and Contracts		(3,038,444)	(2,682,738)	(1,845,625)
Utility Charges		(361,588)	(354,025)	(288,681)
Depreciation on Non-Current Assets	2(a)	(2,052,156)	(1,990,111)	(1,918,517)
Interest Expenses	2(a)	(110,102)	(136,202)	(93,543)
Insurance Expenses		(405,371)	(376,377)	(273,838)
Other Expenditure		(98,537)	(119,074)	(62,367)
		<u>(9,110,076)</u>	<u>(8,625,978)</u>	<u>(7,566,751)</u>
		(211,117)	238,144	2,566,517
<b>Non-Operating Grants, Subsidies and Contributions</b>				
and Contributions	28	860,220	812,136	1,745,950
Profit on Asset Disposals	20	100,662	93,067	0
Loss on Asset Disposal	20	<u>(71,630)</u>	<u>(33,598)</u>	<u>(54,479)</u>
<b>Net Result</b>		<b>678,135</b>	<b>1,109,749</b>	<b>4,257,988</b>
<b>Other Comprehensive Income</b>				
Changes on revaluation of non-current assets	12	862,308	0	0
<b>Total Other Comprehensive Income</b>		<u><b>862,308</b></u>	<u><b>0</b></u>	<u><b>0</b></u>
<b>Total Comprehensive Income</b>		<u><u><b>1,540,443</b></u></u>	<u><u><b>1,109,749</b></u></u>	<u><u><b>4,257,988</b></u></u>

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 30 June 2013

	NOTE	2013 \$	2013 Budget \$	2012 \$
<b>Revenue</b>				
Governance		57,103	60,512	602,577
General Purpose Funding		6,290,140	5,709,737	7,674,836
Law, Order, Public Safety		469,574	705,300	289,774
Health		55,745	52,500	62,260
Housing		52,495	31,600	67,294
Community Amenities		618,905	591,310	400,106
Recreation and Culture		204,001	595,322	180,439
Transport		538,162	667,637	341,042
Economic Services		310,006	348,700	318,232
Other Property and Services		<u>302,828</u>	<u>101,504</u>	<u>196,708</u>
	2(a)	8,898,959	8,864,122	10,133,268
<b>Expenses</b>				
Governance		(842,432)	(897,806)	(805,705)
General Purpose Funding		(311,828)	(274,171)	(236,370)
Law, Order, Public Safety		(1,588,713)	(1,740,132)	(937,192)
Health		(212,966)	(237,899)	(171,563)
Housing		(142,915)	(138,353)	(129,285)
Community Amenities		(1,107,584)	(1,010,377)	(868,701)
Recreation and Culture		(1,275,147)	(1,295,129)	(1,088,175)
Transport		(2,515,988)	(1,663,464)	(2,329,891)
Economic Services		(841,876)	(986,144)	(759,333)
Other Property and Services		<u>(160,525)</u>	<u>(246,301)</u>	<u>(146,993)</u>
	2(a)	(8,999,974)	(8,489,776)	(7,473,208)
<b>Finance Costs</b>				
Recreation and Culture		(50,264)	(48,839)	(54,829)
Transport		(43,390)	(70,483)	(20,741)
Economic Services		(8,998)	(9,116)	(9,767)
Other Property and Services		<u>(7,450)</u>	<u>(7,764)</u>	<u>(8,206)</u>
	2(a)	(110,102)	(136,202)	(93,543)
<b>Non-Operating Grants, Subsidies and Contributions</b>				
General Purpose Funding		76,000	0	0
Law, Order, Public Safety		309,816	0	391,482
Transport		<u>474,404</u>	<u>812,136</u>	<u>1,354,468</u>
		860,220	812,136	1,745,950
<b>Profit/(Loss) on Disposal of Assets</b>				
Transport		<u>29,032</u>	<u>59,469</u>	<u>(54,479)</u>
		29,032	59,469	(54,479)
<b>Net Result</b>		<b>678,135</b>	<b>1,109,749</b>	<b>4,257,988</b>
<b>Other Comprehensive Income</b>				
Changes on revaluation of non-current assets	12	<u>862,308</u>	<u>0</u>	<u>0</u>
<b>Total Other Comprehensive Income</b>		<b>862,308</b>	<b>0</b>	<b>0</b>
<b>Total Comprehensive Income</b>		<b><u>1,540,443</u></b>	<b><u>1,109,749</u></b>	<b><u>4,257,988</u></b>

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

**Shire of Toodyay**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30TH JUNE 2013**

	NOTE	2013 \$	2012 \$
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	3	5,602,839	5,242,156
Trade and Other Receivables	4	512,678	360,104
Inventories	5	125,956	84,997
<b>TOTAL CURRENT ASSETS</b>		<u>6,241,473</u>	<u>5,687,257</u>
<b>NON-CURRENT ASSETS</b>			
Other Receivables	4	127,817	99,366
Property, Plant and Equipment	6	16,775,020	15,283,773
Infrastructure	7	47,987,121	46,799,572
<b>TOTAL NON-CURRENT ASSETS</b>		<u>64,889,958</u>	<u>62,182,711</u>
<b>TOTAL ASSETS</b>		<u>71,131,431</u>	<u>67,869,968</u>
<b>CURRENT LIABILITIES</b>			
Trade and Other Payables	8	543,938	534,462
Long Term Borrowings	9	195,091	128,456
Provisions	10	430,066	396,757
<b>TOTAL CURRENT LIABILITIES</b>		<u>1,169,095</u>	<u>1,059,675</u>
<b>NON-CURRENT LIABILITIES</b>			
Long Term Borrowings	9	2,846,066	1,238,905
Provisions	10	94,225	89,786
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>2,940,291</u>	<u>1,328,691</u>
<b>TOTAL LIABILITIES</b>		<u>4,109,386</u>	<u>2,388,366</u>
<b>NET ASSETS</b>		<u>67,022,045</u>	<u>65,481,602</u>
<b>EQUITY</b>			
Retained Surplus		63,205,668	62,883,232
Reserves - Cash/Investments Backed	11	2,954,069	2,598,370
Revaluation Surplus	12	862,308	0
<b>TOTAL EQUITY</b>		<u>67,022,045</u>	<u>65,481,602</u>

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



**Shire of Toodyay**  
**STATEMENT OF CHANGES IN EQUITY**  
**For The Year Ended 30 June 2013**

	NOTE	RETAINED SURPLUS \$	RESERVES CASH/ INVESTMENT BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2011		59,020,448	2,203,166	0	61,223,614
Comprehensive Income					
Net Result		4,257,988	0	0	4,257,988
Changes on Revaluation of Non-Current Assets	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Comprehensive Income		4,257,988	0	0	4,257,988
Reserve Transfers		(395,204)	395,204	0	0
<b>Balance as at 30 June 2012</b>		<b>62,883,232</b>	<b>2,598,370</b>	<b>0</b>	<b>65,481,602</b>
Comprehensive Income					
Net Result		678,135	0	0	678,135
Changes on Revaluation of Non-Current Assets	12	<u>0</u>	<u>0</u>	<u>862,308</u>	<u>862,308</u>
Total Comprehensive Income		678,135	0	862,308	1,540,443
Reserve Transfers		(355,699)	355,699	0	0
<b>Balance as at 30 June 2013</b>		<b>63,205,668</b>	<b>2,954,069</b>	<b>862,308</b>	<b>67,022,045</b>

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

**Shire of Toodyay**  
**STATEMENT OF CASH FLOWS**  
**For The Year Ended 30 June 2013**

	NOTE	2013 \$	2013 Budget \$	2012 \$
<b>Cash Flows From Operating Activities</b>				
<b>Receipts</b>				
Rates		4,584,405	4,629,892	4,352,886
Operating Grants, Subsidies and Contributions		2,833,738	3,408,114	4,036,349
Fees and Charges		1,143,901	1,249,679	1,476,124
Interest Earnings		171,955	206,000	202,891
Goods and Services Tax		692,258	0	663,489
Other Revenue		0	40,000	0
		<u>9,426,257</u>	<u>9,533,685</u>	<u>10,731,739</u>
<b>Payments</b>				
Employee Costs		(2,984,484)	(3,426,090)	(3,036,330)
Materials and Contracts		(3,096,314)	(3,266,612)	(1,860,647)
Utility Charges		(361,588)	(354,025)	(288,681)
Insurance Expenses		(400,629)	(376,377)	(273,838)
Interest expenses		(110,102)	(136,202)	(94,574)
Goods and Services Tax		(708,324)	0	(544,236)
Other Expenditure		(98,536)	(119,074)	(62,367)
		<u>(7,759,977)</u>	<u>(7,678,380)</u>	<u>(6,160,673)</u>
<b>Net Cash Provided By (Used In) Operating Activities</b>	13(b)	<u>1,666,280</u>	<u>1,855,305</u>	<u>4,571,066</u>
<b>Cash Flows from Investing Activities</b>				
Payments for Purchase of Property, Plant & Equipment		(1,687,951)	(2,826,249)	(1,418,677)
Payments for Construction of Infrastructure		(2,374,524)	(2,800,579)	(2,764,239)
Non-Operating Grants, Subsidies and Contributions		860,220	1,812,136	1,745,950
Proceeds from Sale of Plant & Equipment		222,863	311,637	103,637
<b>Net Cash Provided By (Used In) Investing Activities</b>		<u>(2,979,392)</u>	<u>(3,503,055)</u>	<u>(2,333,329)</u>
<b>Cash Flows from Financing Activities</b>				
Repayment of Debentures		(141,205)	(172,455)	(120,583)
Proceeds from New Debentures		1,815,000	815,000	0
<b>Net Cash Provided By (Used In) Financing Activities</b>		<u>1,673,795</u>	<u>642,545</u>	<u>(120,583)</u>
<b>Net Increase (Decrease) in Cash Held</b>		360,683	(1,005,205)	2,117,154
Cash at Beginning of Year		5,242,156	5,221,264	3,125,002
<b>Cash and Cash Equivalents at the End of the Year</b>	13(a)	<u>5,602,839</u>	<u>4,216,059</u>	<u>5,242,156</u>

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

**Shire of Toodyay**  
**RATE SETTING STATEMENT**  
**For The Year Ended 30 June 2013**

	NOTE	2013 Actual \$	2013 Budget \$	2012 Actual \$
<b>Revenue</b>				
Governance		57,103	61,158	602,577
General Purpose Funding		1,725,279	1,079,845	3,236,911
Law, Order, Public Safety		779,390	705,300	681,256
Health		55,745	52,500	62,260
Housing		52,495	31,600	67,294
Community Amenities		618,905	591,310	400,106
Recreation and Culture		204,001	595,322	180,439
Transport		1,113,228	1,478,136	1,695,510
Economic Services		310,006	348,700	318,232
Other Property and Services		302,828	101,504	196,708
		<u>5,218,980</u>	<u>5,045,375</u>	<u>7,441,293</u>
<b>Expenses</b>				
Governance		(842,432)	(897,806)	(805,705)
General Purpose Funding		(311,828)	(274,171)	(236,370)
Law, Order, Public Safety		(1,588,713)	(1,740,132)	(937,192)
Health		(212,966)	(237,899)	(171,563)
Housing		(142,915)	(138,353)	(129,285)
Community Amenities		(1,107,584)	(1,010,377)	(868,701)
Recreation and Culture		(1,325,411)	(1,345,364)	(1,143,005)
Transport		(2,631,008)	(1,736,464)	(2,405,111)
Economic Services		(850,874)	(995,260)	(769,100)
Other Property and Services		(167,975)	(225,065)	(155,199)
		<u>(9,181,706)</u>	<u>(8,600,891)</u>	<u>(7,621,231)</u>
<b>Net Result Excluding Rates</b>		<b>(3,962,726)</b>	<b>(3,555,516)</b>	<b>(179,938)</b>
<b>Adjustments for Cash Budget Requirements:</b>				
<b>Non-Cash Expenditure and Revenue</b>				
(Profit)/Loss on Asset Disposals	20	(29,032)	(59,469)	54,479
Non Cash Backed Employee Benefit Provision		(6,941)	0	121,076
Movement in Deferred Pensioner Rates (Non-Current)		(28,451)	0	(18,532)
Movement in Employee Benefit Provisions (Non-Current)		4,439	0	10,594
Depreciation and Amortisation on Assets	2(a)	2,052,156	1,990,111	1,918,517
<b>Capital Expenditure and Revenue</b>				
Purchase Land and Buildings		(770,539)	(1,962,249)	(428,820)
Purchase Infrastructure Assets - Roads		(2,374,524)	(2,650,579)	(2,764,239)
Purchase Infrastructure Assets - Parks		0	(150,000)	0
Purchase Plant and Equipment		(833,127)	(829,000)	(973,300)
Purchase Furniture and Equipment		(84,285)	(35,000)	(16,557)
Proceeds from Disposal of Assets	20	222,863	311,637	103,637
Repayment of Debentures	21	(141,205)	(172,455)	(120,583)
Proceeds from New Debentures	21	1,815,000	815,000	0
Transfers to Reserves (Restricted Assets)	11	(1,079,474)	(1,345,899)	(795,586)
Transfers from Reserves (Restricted Assets)	11	723,775	722,500	400,382
<b>ADD</b> Estimated Surplus/(Deficit) July 1 B/Fwd	22(b)	2,423,296	2,532,328	674,241
<b>LESS</b> Estimated Surplus/(Deficit) June 30 C/Fwd	22(b)	2,572,086	241,300	2,423,296
<b>Total Amount Raised from General Rate</b>	22(a)	<u>(4,640,861)</u>	<u>(4,629,891)</u>	<u>(4,437,925)</u>

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

**Shire of Toodyay**  
**Notes To & Forming Part Of The Annual Financial Report**  
**For The Year Ended 30 June 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES**

The significant accounting policies which have been adopted in the preparation of this financial report are presented below and have been consistently applied unless stated otherwise.

**(a) Basis of Preparation**

The financial report is a general purpose financial statement which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the local Government Act 1995 and accompanying regulations.

Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of the 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.

**(b) The Local Government Reporting Entity**

All Funds through which the Council 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, but a separate statement of those monies appears at Note 20 to these financial statements.

**(c) 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.

**Shire of Toodyay**  
**Notes To & Forming Part Of The Annual Financial Report**  
**For The Year Ended 30 June 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(d) Cash and Cash Equivalents**

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

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

**(e) 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.

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.

Collectibility of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

**(f) Inventories**

***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.

***Land Held for Resale***

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

Gains and losses are recognised in the statement of comprehensive income at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

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

**Shire of Toodyay**  
**Notes To & Forming Part Of The Annual Financial Report**  
**For The Year Ended 30 June 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(g) Fixed Assets**

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

***Mandatory Requirement to Revalue Non-Current Assets***

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at fair value became mandatory

The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:

(a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and

(b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government -

(i) that are plant and equipment; and

(ii) that are -

(I) land and buildings; or

(II) infrastructure;

and

(c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

Thereafter, in accordance with the regulations, each asset class must be revalued at least every 3 years.

Council has commenced the process of adopting Fair Value in accordance with the Regulations.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the financial report as necessary.

***Land Under Control***

In accordance with local Government (Financial Management) Regulation 16 (a), the Council is 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.

All of these assets are on freehold land belonging to the Shire of Toodyay and is accounted for in the Shire's books.

**Shire of Toodyay**  
**Notes To & Forming Part Of The Annual Financial Report**  
**For The Year Ended 30 June 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(g) Fixed Assets (Continued)**

***Initial Recognition***

All assets are initially recognised at cost. 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 Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable future economic benefits associated with the item will flow to the Council and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in the statement of comprehensive income in the period in which they are incurred.

***Revaluation***

Revalued assets are carried at their fair value being the price that would be received to sell the asset, in an orderly transaction between market participants at the measurement date.

Revalued assets are carried at their fair value being the price that would be received to sell the asset, in an orderly transaction between market participants at the measurement date.

For land and buildings, fair value will be determined based on the nature of the asset class. For land and non-specialised buildings, fair value is determined on the basis of observable open market values of similar assets, adjusted for conditions and comparability at their highest and best use (Level 2 inputs in the fair value hierarchy).

With regards to specialised buildings, fair value is determined having regard for current replacement cost and both observable and unobservable costs. These include construction costs based on recent contract prices, current condition (observable Level 2 inputs in the fair value hierarchy), residual values and remaining useful life assessments (unobservable Level 3 inputs in the fair value hierarchy).

For infrastructure and other asset classes, fair value is determined to be the current replacement cost of an asset (Level 2 inputs in the fair value hierarchy) less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset (Level 3 inputs in the fair value hierarchy).

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

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Those assets carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and accumulated impairment losses, are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

In addition, the amendments to the Financial Management Regulations mandating the use of Fair Value, imposes a further minimum of 3 years revaluation requirement. As a minimum, all assets carried at a revalued amount, will be revalued at least every 3 years.

**Shire of Toodyay**  
**Notes To & Forming Part Of The Annual Financial Report**  
**For The Year Ended 30 June 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(g) Fixed Assets (Continued)**

***Transitional Arrangement***

During the time it takes to transition the carrying value of non-current assets from the cost approach to the fair value approach, the Council may still be utilising both methods across differing asset classes.

Those assets carried at cost will be carried in accordance with the policy detailed in the ***Initial Recognition*** section as detailed above.

Those assets carried at fair value will be carried in accordance with the ***Revaluation*** methodology section as detailed above.

***Early Adoption of AASB 13 - Fair Value Measurement***

Whilst the new accounting standard in relation to fair value, *AASB 13 - Fair Value Measurement* does not become applicable until the end of the year ended 30 June 2014 (in relation to Council), given the legislative need to commence using Fair Value methodology for this reporting period, the Council chose to early adopt AASB 13 (as allowed for in the standard).

As a consequence, the principles embodied in *AASB 13 - Fair Value Measurement* have been applied to this reporting period (year ended 30 June 2013).

Due to the nature and timing of the adoption (driven by legislation), the adoption of this standard has had no effect on previous reporting periods.

***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 AASB1051 - 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 Council.



**Shire of Toodyay**  
**Notes To & Forming Part Of The Annual Financial Report**  
**For The Year Ended 30 June 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(g) Fixed Assets (Continued)**

***Depreciation of Non-Current Assets***

All non-current assets having a limited useful life (excluding freehold land) are separately and systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation periods are:

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads formation	not depreciated
pavement	50 years
Formed roads formation	not depreciated
pavement	50 years
Footpaths - slab	40 years
Sewerage piping	100 years
Water supply piping and drainage systems	75 years

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 with the carrying amount. These gains and losses are included in the statement of comprehensive income. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

***Capitalisation Threshold***

Expenditure on items of equipment under \$5,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

**(h) Easements**

The Council has determined that under AASB 138, easements are valued on an historical cost basis, because it is unlikely that an active market in easements exists to allow for fair value measurement. Due to acquisition of easements at Nil values, no easements have been included in the financial report.

**Shire of Toodyay**  
**Notes To & Forming Part Of The Annual Financial Report**  
**For The Year Ended 30 June 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(i) Financial Instruments**

***Initial Recognition and Measurement***

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

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

***Classification and Subsequent Measurement***

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method or at cost.

Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments;
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method; and
- (d) less any reduction for impairment.

The effective interest rate method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

***(i) Financial assets at fair value through profit and loss***

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. Derivatives are classified as held for trading unless they are designated as hedges. Assets in this category are classified as current. They are subsequently measured at fair value with changes to carrying amount being included in profit or loss.

**Shire of Toodyay**  
**Notes To & Forming Part Of The Annual Financial Report**  
**For The Year Ended 30 June 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(i) Financial Instruments (Continued)**

***Classification and Subsequent Measurement (Continued)***

***(ii) Loans and receivables***

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

***(iii) Held-to-maturity investments***

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments and fixed maturities that the Council's management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

***(iv) Available-for-sale financial assets***

Available-for-sale financial assets, are non-derivative financial assets that are either not suitable to be classified into 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.

They are subsequently measured at fair value with changes in such fair value (ie gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to the asset previously recognised in other comprehensive income, is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets where they are expected to be sold within 12 months after the end of the reporting period. All other available-for-sale financial assets are classified as non-current.

***(v) Financial liabilities***

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

***Impairment***

At the end of each reporting period, the Council assesses whether there is objective evidence that a financial instrument has been impaired.

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events having occurred, which will have an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial instruments, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified into profit or loss at this point.

**Shire of Toodyay**  
**Notes To & Forming Part Of The Annual Financial Report**  
**For The Year Ended 30 June 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(i) Financial Instruments (Continued)**

***Derecognition***

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the Council no longer has any significant continued involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expire. 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.

**(j) Impairment**

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

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

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

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

**(k) Trade and Other Payables**

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

**(l) Employee Benefits**

Provision is made for the Council's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to the employee wage increases and the probability the employee may not satisfy vesting requirements. Those cash flows are discounted using market yields on national government bonds with terms to maturity matching the expected timing of cash flows.

**(m) 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.

**Shire of Toodyay**  
**Notes To & Forming Part Of The Annual Financial Report**  
**For The Year Ended 30 June 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(n) Provisions**

Provisions are recognised when:

- a) the Council has a present legal or constructive obligation as a result of past events;
- b) for which it is probable that an outflow of economic benefits will result; and
- c) 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.

**(o) 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 Council, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to 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.

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 in the periods in which they are incurred.

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

**(p) Investments in Associates**

Associates are entities in which the Council has significant influence through holding, directly or indirectly, 20% or more of the voting power of the Council. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Council's share of net assets of the associate entity. In addition, Council's share of the profit or loss of the associate entity is included in the Council's profit or loss.

The carrying amount of the investment includes goodwill relating to the associate. Any discount on acquisition, whereby the Council's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

Profits and losses resulting from transactions between the Council and the associate are eliminated to the extent of the Council's interest in the associate.

**Shire of Toodyay**  
**Notes To & Forming Part Of The Annual Financial Report**  
**For The Year Ended 30 June 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(q) Joint Venture**

The Council's interest in a joint venture has been recognised in the financial statements by including its share of any assets, liabilities, revenues and expenses of the joint venture within the appropriate line items of the financial statement. Information about the joint venture is set out in Note 16.

The Council's interest in joint venture entities are recorded using the equity method of accounting (refer to Note 1(p) for details) in the financial report.

When the Council contributes assets to the joint venture or if the Council purchases assets from the joint venture, only the portion of gain or loss not attributable to the Council's share of the joint venture shall be recognised. The Council recognises the full amount of any loss when the contribution results in a reduction in the net realisable value of current assets or an impairment loss.

**(r) Rates, Grants, Donations and Other Contributions**

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

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

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 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 2(c). 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 operation for the current reporting period.

**(s) Superannuation**

The Council contributes to a number of superannuation funds on behalf of employees. All funds to which the Council contributes are defined contribution plans.

**(t) Current and Non-Current Classification**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where the Council 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 even if not expected to be realised in the next 12 months except for land held for resale where it is held as non-current based on Council's intentions to release for sale.

**(u) Rounding Off Figures**

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

**Shire of Toodyay**  
**Notes To & Forming Part Of The Annual Financial Report**  
**For The Year Ended 30 June 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(v) Comparative Figures**

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

When the Council applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statement, a statement of financial position as at the beginning of the earliest period will be disclosed.

**(w) 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.

**Shire of Toodyay**  
**Notes To & Forming Part Of The Annual Financial Report**  
**For The Year Ended 30 June 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(x) New Accounting Standards and Interpretations for Application in Future Periods**

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 Council.

Management's assessment of the new and amended pronouncement that are relevant to the Council, applicable to future reporting periods and which have not yet been adopted are set out as follows.

Title and Topic	Issued	Applicable (*)	Impact
(i) AASB 9 – Financial Instruments	December 2009	01 January 2013	Nil – The objective of this Standard is to improve and simplify the approach for classification and measurement of financial assets compared with the requirements of AASB 139. Given the nature of the financial assets of the Council, it is not anticipated the standard will have any material effect.
AASB 2012 – 6 Amendments to Australian Accounting Standards – Mandatory effective date of AASB 9 and Transition Disclosures	September 2012	Deferred AASB 9 until 1 January 2015	
(ii) AASB 2009 – 11 Amendments to Australian Accounting Standards arising from AASB 9	December 2009	01 January 2013	Nil – The revisions embodied in this standard give effect to the consequential changes arising from the issuance of AASB 9 which is not anticipated to have any material effect on the Council (refer (i) above).
[AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 121, 127, 128, 131, 132, 136, 139, 1023 & 1038 and Interpretations 10 & 12)			



**Shire of Toodyay**  
**Notes To & Forming Part Of The Annual Financial Report**  
**For The Year Ended 30 June 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(x) New Accounting Standards and Interpretations for Application in Future Periods (Continued)**

Title and Topic	Issued	Applicable (*)	Impact
(iii) AASB 2010 – 7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2010) [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Interpretations 2, 5, 10, 12, 19 & 127]	December 2010	01 January 2013	Nil – The revisions embodied in this standard give effect to the consequential changes arising from the issuance of AASB 9 which is not anticipated to have any material effect on the Council (refer (i) above).
(iv) AASB 10 - Consolidated Financial Statements, AASB 11 - Joint Arrangements, AASB 12 - Disclosure of Interests in Other Entities, AASB 127 - Separate Financial Statements, AASB 128 - Investments in Associates and Joint Ventures, AASB 2011 - 7 Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangement Standards [AASB 1, 2, 3, 5, 7, 9, 2009-11, 101, 107, 112, 118, 121, 124, 132, 133, 136, 138, 139, 1023 & 1038 and Interpretations 5, 9, 16 & 17]	August 2011	01 January 2013	Nil - None of these, except for AASB 128, are expected to have significant application to the operations of the Council. With respect to AASB 128, where the Council has an interest in a Joint Venture, the requirements of AASB 128 supercede those of the current Joint Venture Standard AASB 131. The new standard more clearly defines the accounting treatment and disclosure in relation to it. Due to the nature of the Joint Venture, it is not expected to have a significant impact on the Council.

**Shire of Toodyay**  
**Notes To & Forming Part Of The Annual Financial Report**  
**For The Year Ended 30 June 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(x) New Accounting Standards and Interpretations for Application in Future Periods (Continued)**

Title and Topic	Issued	Applicable (*)	Impact
(v) AASB 2011 - 9 Amendments to Australian Accounting Standards – Presentation of Items of Other Comprehensive Income [AASB 1, 5, 7, 101, 112, 120, 121, 132, 133, 134, 1039 & 1049]	September 2011	01 July 2013	The main change embodied in this standard is the requirement to group items presented in other comprehensive income on the basis of whether they are potentially reclassifiable to profit or loss subsequently.  It effects presentation only and is not expected to significantly impact the Council.
(vi) AASB 119 - Employee Benefits, AASB 2011 - 10 Amendments to Australian Accounting Standards arising from AASB 119 [AASB 1, 8, 101, 124, 134, 1049 & 2012-8 and Interpretation 14]	September 2011	01 January 2013	The changes in relation to defined benefit plans contained in this standard are not expected to significantly impact the Council nor are the changes to AASBs in relation to termination benefits.
(vii) AASB 2012-2 Amendments to Australian Accounting Standards – Disclosures – Offsetting Financial Assets and Financial Liabilities [AASB 7 & 32]	June 2012	01 January 2013	Principally amends AASB 7: Financial Instruments: Disclosures to require entities to include information that will enable users of their financial statements to evaluate the effect or potential effect of netting arrangements, including rights of set-off associated with the entity's recognised financial assets and recognised financial liabilities, on the entity's financial position.  This Standard is not expected to significantly impact on the Council's financial statements.


**Shire of Toodyay**  
**Notes To & Forming Part Of The Annual Financial Report**  
**For The Year Ended 30 June 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(x) New Accounting Standards and Interpretations for Application in Future Periods (Continued)**

Title and Topic	Issued	Applicable (*)	Impact
(viii) AASB 2012-3: Amendments to Australian Accounting Standards – Offsetting Financial Assets and Financial Liabilities [AASB 132]	June 2012	01 January 2014	<p>This Standard adds application guidance to AASB 132: <i>Financial Instruments: Presentation</i> to address potential inconsistencies identified in applying some of the offsetting criteria of AASB 132, including clarifying the meaning of “currently has a legally enforceable right of set-off” and that some gross settlement systems may be considered equivalent to net settlement.</p> <p>This Standard is not expected to significantly impact on the Council’s financial statements.</p>
(ix) AASB 2012-5: Amendments to Australian Accounting Standards arising from Annual Improvements 2009-2011 Cycle [AASB 1, 101, 116, 132, 134 and Interpretation 2]	June 2012	01 January 2013	<p>Outlines changes to the various standards and interpretations as listed. These topics are not currently relevant to Council, nor are they expected to be in the future. As a consequence, this Standard is not expected to significantly impact on the Council’s financial statements.</p>
(x) AASB 2012-10: Amendments to Australian Accounting Standards – Transition Guidance and Other Amendments. [AASB 1, 5, 7, 8, 10, 11, 12, 13, 101, 102, 108, 112, 118, 119, 127, 128, 132, 133, 134, 137, 1023, 1038, 1039, 1049 & 2011-7 and Interpretation 12]	December 2012	01 January 2013	<p>Mainly consequential changes relating to transition guidance. It is not expected to have a significant impact on Council.</p>

(\*) Applicable to reporting periods commencing on or after the given date.



**Shire of Toodyay**  
**Notes To & Forming Part Of The Annual Financial Report**  
**For The Year Ended 30 June 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(y) Adoption of New and Revised Accounting Standards**

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

These new and revised standards were:

AASB 2010 – 8  
AASB 2011 - 3  
AASB 2011 - 13

The standards adopted had a minimal effect on the accounting and reporting practices of the Council as they were either largely editorial in nature, were revisions to help ensure consistency with presentation, recognition and measurement criteria of IFRSs or related to topics not relevant to operations.

The Council also chose to early adopt AASB 13 – *Fair Value Measurement* as allowed for in the standard. For further details with respect to this early adoption, refer to Note 1(g).

**Shire of Toodyay**  
**Notes To & Forming Part Of The Annual Financial Report**  
**For The Year Ended 30 June 2013**

<b>2. REVENUE AND EXPENSES</b>	<b>2013</b>	<b>2012</b>	
	<b>\$</b>	<b>\$</b>	
<b>(a) Net Result</b>			
The Net Result includes:			
(i) Charging as an Expense:			
<b>Auditors Remuneration</b>			
- Audit of the financial report	32,830	30,615	
- Other Services	5,500	13,435	
	<u>38,330</u>	<u>44,050</u>	
<b>Depreciation</b>			
Buildings	225,036	215,924	
Furniture and Equipment	37,050	36,906	
Plant and Equipment	598,877	528,356	
Computers	4,218	522	
Infrastructure	1,186,975	1,136,809	
	<u>2,052,156</u>	<u>1,918,517</u>	
<b>Interest Expenses (Finance Costs)</b>			
Debentures (refer Note 21(a))	110,102	93,543	
	<u>110,102</u>	<u>93,543</u>	
(ii) Crediting as Revenue:			
	<b>2013</b>	<b>2013</b>	<b>2012</b>
	<b>\$</b>	<b>Budget</b>	<b>\$</b>
		<b>\$</b>	
<b>Interest Earnings</b>			
Investments			
- Reserve Funds	71,161	85,000	84,611
- Other Funds	68,233	95,000	72,280
Other Interest Revenue (refer note 26)	36,377	26,000	44,041
	<u>175,771</u>	<u>206,000</u>	<u>200,932</u>

**Shire of Toodyay**  
**Notes To & Forming Part Of The Annual Financial Report**  
**For The Year Ended 30 June 2013**

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

**(b) Statement of Objective**

The Shire of Toodyay is dedicated to providing high quality services to the community through the various service orientated programs which it has established.

**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 tasks of assisting elected members and ratepayers on matters which do not concern specific council services. Development of policies, strategic planning and long term financial plans.

**GENERAL PURPOSE FUNDING**

**Objectives:** To collect revenue to allow for the provision of services.

**Activities:** Rates, general purpose government grants and interest revenue.

**LAW, ORDER, PUBLIC SAFETY**

**Objectives:** To provide services to help ensure a safer community.

**Activities:** Supervision of various by-laws, fire prevention, emergency services and animal control.

**HEALTH**

**Objectives:** To provide an operational framework for good community health.

**Activities:** Food quality and pest control and operation of the medical centre.

**EDUCATION AND WELFARE**

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

**HOUSING**

**Objectives:** Ensure adequate housing.

**Activities:** Maintenance of staff housing and other rental properties.

**COMMUNITY AMENITIES**

**Objectives:** 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.

**RECREATION AND CULTURE**

**Objectives:** To establish and manage efficiently infrastructure and resources which will help the social wellbeing of the community.

**Activities:** Maintenance of halls, recreation centres and various reserves, operation of the library, heritage facilities and cultural activities.

**TRANSPORT**

**Objectives:** To provide effective and efficient transport services to the community.

**Activities:** Construction and maintenance of roads and bridges, street lighting, depot maintenance and police licencing.

**ECONOMIC SERVICES**

**Objective:** To help 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**

**Activities:** Private Works, Public Works Overheads, Plant operation costs, Ranger Services and other unclassified items.

Shire of Toodyay  
Notes To & Forming Part Of The Annual Financial Report  
For The Year Ended 30 June 2013

REVENUE AND EXPENSES (Continued)

Conditions Over Grants/Contributions

Grant/Contribution	Function/ Activity	Opening	Received (+)	Expended (#)	Closing	Received (+)	Expended (#)	Closing
		Balance (*) 1-Jul-11	2011/2012	2011/2012	Balance (*) 30-Jun-12	2012/2013	2012/2013	Balance 30-Jun-13
		\$	\$	\$	\$	\$	\$	\$
Royalties For Regions	General Purpose Funding	0	1,193,641	(635,236)	558,405	0	0	558,405
CCP - Charcoal Lane Lighting	General Purpose Funding	0	25,000	0	25,000	0	(25,000)	0
NDRP 10/11 FESA Egress Grant	Law, Order & Public Safety	0	140,000	(91,671)	48,329	140,000	(188,329)	0
J Smart - Contribution To Fire Master Plan	Law, Order & Public Safety	0	0	0	0	10,000	0	10,000
Cat Act Implementation - Cat Pound	Law, Order & Public Safety	0	0	0	0	102,710	0	102,710
Cat Act Implementation - Sterilisation	Law, Order & Public Safety	0	0	0	0	5,000	(5,000)	0
Cat Act Implementation - Software	Law, Order & Public Safety	0	0	0	0	2,535	(2,535)	0
DEC - E Waste Program	Community Amenities	0	3,985	0	3,985	7,904	(11,889)	0
Lotterywest Structural Assessment	Recreation & Culture	0	11,310	0	11,310	0	(11,310)	0
Lotterywest - Interpretation Plan	Recreation & Culture	0	0	0	0	26,000	(26,000)	0
Community Arts Network (CANWA)	Recreation & Culture	0	0	0	0	7,000	(4,000)	3,000
Seniors Week	Recreation & Culture	0	0	0	0	925	(925)	0
Thank A Volunteer Day Grant	Recreation & Culture	0	0	0	0	1,000	(1,000)	0
EMRC - Avon Descent/IF Festival	Recreation & Culture	0	37,000	0	37,000	36,000	(37,000)	36,000
Dept Transport - Bicycle Plan	Recreation & Culture	0	0	0	0	10,000	(10,000)	0
NRM - Malkup Brook Grant	Recreation & Culture	0	0	0	0	16,582	(16,582)	0
Roads To Recovery	Transport	98,403	1,068,709	(480,238)	686,874	97,355	(784,229)	0
MRWA Bridge Grant	Transport	19,328	0	0	19,328	4,111	0	23,439
Special Projects - Bridge Grant	Transport	0	0	0	0	76,000	0	76,000
Strategic Crime Prevention Unit	Transport	0	0	0	0	23,754	0	23,754
Regional Road Grant	Transport	0	285,760	(285,760)	0	377,049	(377,049)	0
Mountain Park Subdivision	Transport	146,655	0	(46,655)	100,000	0	0	100,000
<b>Total</b>		<b>264,386</b>	<b>2,765,405</b>	<b>(1,539,560)</b>	<b>1,490,231</b>	<b>943,925</b>	<b>(1,500,848)</b>	<b>933,308</b>

Notes:

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

(+) - 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.

(#) - 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.

**Shire of Toodyay**  
**Notes To & Forming Part Of The Annual Financial Report**  
**For The Year Ended 30 June 2013**

	Note	2013 \$	2012 \$
<b>3. CASH AND CASH EQUIVALENTS</b>			
Unrestricted		753,230	1,137,204
Cash On Hand		1,650	1,650
Restricted		<u>4,847,959</u>	<u>4,103,302</u>
		<u>5,602,839</u>	<u>5,242,156</u>
The following restrictions have been imposed by regulations or other externally imposed requirements:			
175th Birthday Celebration Reserve		0	114,260
ANZAC 100th Anniversary Reserve		41,421	20,563
Asset Development Reserve		273,006	265,855
Dual Use Pathways Contribution Reserve		6,552	6,381
Emergency Management Reserve		20,538	20,000
Employee Entitlement Reserve		258,686	265,628
Gravel Reserve		30,351	29,556
Local Planning Scheme No. 4 Review Reserve		15,403	15,000
MRWA Bridge Reserve		23,438	22,824
Old Depot Remediation Reserve		30,807	30,000
Plant Replacement Reserve		170,766	149,724
Rates Review Reserve		51,345	50,000
Recreation Centre Reserve		774,787	754,493
Recreation Development Reserve		247,496	241,014
Refuse Disposal Reserve		98,284	95,710
Road Contribution Reserve		816,706	425,354
Swimming Pool Reserve		94,483	92,008
Restricted Bush Fire Municipal Account		10,582	14,701
Restricted Grants	2(c)	933,308	1,490,231
Unspent Loans	21	950,000	0
		<u>4,847,959</u>	<u>4,103,302</u>



**Shire of Toodyay**  
**Notes To & Forming Part Of The Annual Financial Report**  
**For The Year Ended 30 June 2013**

	<b>2013</b>	<b>2012</b>
	<b>\$</b>	<b>\$</b>
<b>4. TRADE AND OTHER RECEIVABLES</b>		
<b>Current</b>		
Rates Outstanding	254,381	226,376
Sundry Debtors	211,493	106,805
GST Receivable	35,934	19,869
Accrued Interest Income	10,870	7,054
	<u>512,678</u>	<u>360,104</u>
<b>Non-Current</b>		
Rates Outstanding - Pensioners	127,817	99,366
	<u>127,817</u>	<u>99,366</u>
<b>5. INVENTORIES</b>		
<b>Current</b>		
Fuel & Materials	88,009	53,333
Toodyay Visitor Centre	37,947	31,664
	<u>125,956</u>	<u>84,997</u>

**Shire of Toodyay**  
**Notes To & Forming Part Of The Annual Financial Report**  
**For The Year Ended 30 June 2013**

	<b>2013</b>	<b>2012</b>
	<b>\$</b>	<b>\$</b>
<b>6. PROPERTY, PLANT AND EQUIPMENT</b>		
Land and Buildings		
Freehold Land at:		
- Cost	2,962,084	2,912,084
Total Land	<u>2,962,084</u>	<u>2,912,084</u>
Buildings at:		
- Cost	12,046,415	11,325,876
Less Accumulated Depreciation	<u>(2,816,479)</u>	<u>(2,591,443)</u>
Total Buildings	9,229,936	8,734,433
Total Land and Buildings	<u>12,192,020</u>	<u>11,646,517</u>
Furniture and Equipment - Cost	595,320	580,377
Less Accumulated Depreciation	<u>(394,120)</u>	<u>(357,070)</u>
	201,200	223,307
Plant and Equipment - Management Valuation 2013	4,299,368	0
Plant and Equipment - Cost	0	5,810,716
Less Accumulated Depreciation	<u>0</u>	<u>(2,414,076)</u>
	4,299,368	3,396,641
Computers - Cost	241,930	172,588
Less Accumulated Depreciation	<u>(159,498)</u>	<u>(155,280)</u>
	82,432	17,308
Tools - Management Valuation 2013	0	5,881
Less Accumulated Depreciation	<u>0</u>	<u>(5,881)</u>
	0	0
	<u>16,775,020</u>	<u>15,283,773</u>

**Shire of Toodyay**  
**Notes To & Forming Part Of The Annual Financial Report**  
**For The Year Ended 30 June 2013**

**6. PROPERTY, PLANT AND EQUIPMENT (CONTINUED)**

**Plant and Equipment**

The Shire's Plant and Equipment was revalued at 30 June 2013 by management valuation. This Plant and equipment consists of Heavy Plant and Light Vehicles and Fire Vehicles.

Heavy plant and light vehicle valuations were made on the basis of open market values (Level 2 inputs in the Fair Value Hierarchy)

The above revaluation resulted in an overall increase of \$94,296 in the net value of the Shire's plant and equipment. All of this increase was credited to the revaluation surplus in the Shire's equity (refer Note 12 for further details) and was recognised as changes on revaluation of non-current assets in the Statement of Comprehensive Income.

The fire vehicle valuation were made having regard for their current replacement cost, condition assessment (Level 2 inputs in fair value hierarchy), residual values and remaining estimated useful life (Level 3 inputs). Given the significance of the level 3 inputs into the overall fair value measurement, these assets are deemed to have been valued using level 3 inputs.

These level 3 inputs are based on assumptions with regard 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.

The above revaluation resulted in an overall increase of \$768,012 in the net value of the Shire's plant and equipment. All of this increase was credited to the revaluation surplus in the Shire's equity (Refer Note 12 for further details) and was recognised as changes on Revaluation of non-current assets in the Statement of Comprehensive Income.

**Shire of Toodyay**  
**Notes To & Forming Part Of The Annual Financial Report**  
**For The Year Ended 30 June 2013**

**6. PROPERTY, PLANT AND EQUIPMENT (Continued)**

**(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	Buildings	Total Land and Buildings	Furniture and Equipment	Plant and Equipment (Level 2)	Plant and Equipment (Level 3)	Computers	Total
	\$	\$	\$	\$	\$	\$	\$	\$
Balance as at the beginning of the year	2,912,084	8,734,433	11,646,517	223,307	2,557,906	838,735	17,308	15,283,773
Additions	50,000	720,539	770,539	14,943	643,556	189,571	69,342	1,687,951
Disposals - Sales	0	0	0	0	(143,192)	0	0	(143,192)
Assets written off	0	0	0	0	(50,639)	0	0	(50,639)
Revaluation - Increments	0	0	0	0	0	0	0	0
- (Decrements)	0	0	0	0	94,296	768,012	0	862,308
Depreciation (Expense)	0	(225,036)	(225,036)	(37,050)	(363,591)	(235,286)	(4,218)	(865,181)
<b>Carrying amount at the end of year</b>	<b>2,962,084</b>	<b>9,229,936</b>	<b>12,192,020</b>	<b>201,200</b>	<b>2,738,336</b>	<b>1,561,032</b>	<b>82,432</b>	<b>16,775,020</b>

**Shire of Toodyay**  
**Notes To & Forming Part Of The Annual Financial Report**  
**FOR THE YEAR ENDED 30TH JUNE 2013**

	2013 \$	2012 \$
<b>7. INFRASTRUCTURE</b>		
Infrastructure - Cost	65,735,210	63,360,687
Less Accumulated Depreciation	<u>(17,748,089)</u>	<u>(16,561,115)</u>
	<u>47,987,121</u>	<u>46,799,572</u>
	<u><u>47,987,121</u></u>	<u><u>46,799,572</u></u>

**7(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.

	Roads \$	Total \$
Balance at the beginning of the year	46,799,572	46,799,572
Additions	2,374,524	2,374,524
(Disposals)	0	0
Depreciation (Expense)	(1,186,975)	(1,186,975)
<b>Carrying amount at the end of year</b>	<u><u>47,987,121</u></u>	<u><u>47,987,121</u></u>

**Shire of Toodyay**  
**Notes To & Forming Part Of The Annual Financial Report**  
**For The Year Ended 30 June 2013**

	2013 \$	2012 \$	
<b>8. TRADE AND OTHER PAYABLES</b>			
<b>Current</b>			
Sundry Creditors	393,521	396,405	
ATO - PAYG	44,083	58,111	
Accrued Interest on Debentures	16,031	11,289	
Accrued Salaries and Wages	90,303	68,657	
	<u>543,938</u>	<u>534,462</u>	
<b>9. LONG-TERM BORROWINGS</b>			
<b>Current</b>			
Secured by Floating Charge Debentures	<u>195,091</u>	<u>128,456</u>	
	<u>195,091</u>	<u>128,456</u>	
<b>Non-Current</b>			
Secured by Floating Charge Debentures	<u>2,846,066</u>	<u>1,238,905</u>	
	<u>2,846,066</u>	<u>1,238,905</u>	
Additional detail on borrowings is provided in Note 22.			
<b>10. PROVISIONS</b>			
Analysis of Total Provisions			
<b>Current</b>			
Provision For RDOs	9,171	19,189	
Provision For Annual Leave	248,341	221,219	
Provision For Long Service Leave	172,554	156,349	
	<u>430,066</u>	<u>396,757</u>	
<b>Non-Current</b>			
Provision For Long Service Leave	<u>94,225</u>	<u>89,786</u>	
	<u>94,225</u>	<u>89,786</u>	
	<b>Provision for Annual Leave \$</b>	<b>Provision for Long Service Leave \$</b>	<b>Total \$</b>
Opening balance as at 1 July 2012	221,219	246,135	467,354
Additional provisions/Amounts used	27,122	20,644	47,766
Balance at 30 June 2013	<u>248,341</u>	<u>266,779</u>	<u>515,120</u>

**Shire of Toodyay**  
**Notes To & Forming Part Of The Annual Financial Report**  
**For The Year Ended 30 June 2013**

	2013 \$	2013 Budget \$	2012 \$
<b>11. RESERVES - CASH/INVESTMENT BACKED</b>			
<b>(a) 175th Birthday Celebration Reserve</b>			
Opening Balance	114,260	114,260	110,001
Amount Set Aside / Transfer to Reserve	1,275	0	4,259
Amount Used / Transfer from Reserve	(115,535)	(114,260)	0
	<u>0</u>	<u>0</u>	<u>114,260</u>
<b>(b) ANZAC 100th Anniversary Reserve</b>			
Opening Balance	20,563	20,563	0
Amount Set Aside / Transfer to Reserve	20,858	20,000	20,563
Amount Used / Transfer from Reserve	0	0	0
	<u>41,421</u>	<u>40,563</u>	<u>20,563</u>
<b>(c) Asset Development Reserve</b>			
Opening Balance	265,855	265,854	111,536
Amount Set Aside / Transfer to Reserve	7,151	400,000	154,319
Amount Used / Transfer from Reserve	0	0	0
	<u>273,006</u>	<u>665,854</u>	<u>265,855</u>
<b>(d) Car-Parking (Cash-In-Lieu) Reserve</b>			
Opening Balance	0	0	35,240
Amount Set Aside / Transfer to Reserve	0	0	22,897
Amount Used / Transfer from Reserve	0	0	(58,137)
	<u>0</u>	<u>0</u>	<u>0</u>
<b>(e) Depot Development Reserve</b>			
Opening Balance	0	0	15,569
Amount Set Aside / Transfer to Reserve	0	0	415
Amount Used / Transfer from Reserve	0	0	(15,984)
	<u>0</u>	<u>0</u>	<u>0</u>
<b>(f) Dual Use Pathways Contribution Reserve</b>			
Opening Balance	6,381	6,381	6,143
Amount Set Aside / Transfer to Reserve	171	0	238
Amount Used / Transfer from Reserve	0	0	0
	<u>6,552</u>	<u>6,381</u>	<u>6,381</u>
<b>(g) Emergency Management Reserve</b>			
Opening Balance	20,000	20,000	0
Amount Set Aside / Transfer to Reserve	538	0	20,000
Amount Used / Transfer from Reserve	0	0	0
	<u>20,538</u>	<u>20,000</u>	<u>20,000</u>

**Shire of Toodyay**  
**Notes To & Forming Part Of The Annual Financial Report**  
**For The Year Ended 30 June 2013**

	2013 \$	2013 Budget \$	2012 \$
<b>11. RESERVES - CASH/INVESTMENT BACKED (CONTINUED)</b>			
<b>(h) Employee Entitlement Reserve</b>			
Opening Balance	265,628	265,628	144,552
Amount Set Aside / Transfer to Reserve	68,058	200,000	121,076
Amount Used / Transfer from Reserve	(75,000)	(75,000)	0
	<u>258,686</u>	<u>390,628</u>	<u>265,628</u>
<b>(i) Footbridge Reserve</b>			
Opening Balance	0	0	27,168
Amount Set Aside / Transfer to Reserve	0	0	723
Amount Used / Transfer from Reserve	0	0	(27,891)
	<u>0</u>	<u>0</u>	<u>0</u>
<b>(j) Gravel Reserve</b>			
Opening Balance	29,556	29,556	28,454
Amount Set Aside / Transfer to Reserve	795	0	1,102
Amount Used / Transfer from Reserve	0	0	0
	<u>30,351</u>	<u>29,556</u>	<u>29,556</u>
<b>(k) Local Planning Scheme No. 4 Review Reserve</b>			
Opening Balance	15,000	15,000	0
Amount Set Aside / Transfer to Reserve	403	0	15,000
Amount Used / Transfer from Reserve	0	0	0
	<u>15,403</u>	<u>15,000</u>	<u>15,000</u>
<b>(l) MRWA Bridge Reserve</b>			
Opening Balance	22,824	22,825	21,973
Amount Set Aside / Transfer to Reserve	614	0	851
Amount Used / Transfer from Reserve	0	0	0
	<u>23,438</u>	<u>22,825</u>	<u>22,824</u>
<b>(m) Old Depot Remediation Reserve</b>			
Opening Balance	30,000	30,000	0
Amount Set Aside / Transfer to Reserve	807	0	30,000
Amount Used / Transfer from Reserve	0	0	0
	<u>30,807</u>	<u>30,000</u>	<u>30,000</u>
<b>(n) Plant Replacement Reserve</b>			
Opening Balance	149,724	149,724	404,078
Amount Set Aside / Transfer to Reserve	554,282	550,000	15,646
Amount Used / Transfer from Reserve	(533,240)	(533,240)	(270,000)
	<u>170,766</u>	<u>166,484</u>	<u>149,724</u>



**Shire of Toodyay**  
**Notes To & Forming Part Of The Annual Financial Report**  
**For The Year Ended 30 June 2013**

	2013 \$	2013 Budget \$	2012 \$
<b>11. RESERVES - CASH/INVESTMENT BACKED (CONTINUED)</b>			
<b>(o) Rates Review Reserve</b>			
Opening Balance	50,000	50,000	0
Amount Set Aside / Transfer to Reserve	1,345	0	50,000
Amount Used / Transfer from Reserve	0	0	0
	<u>51,345</u>	<u>50,000</u>	<u>50,000</u>
<b>(p) Recreation Centre Reserve</b>			
Opening Balance	754,493	754,493	726,368
Amount Set Aside / Transfer to Reserve	20,294	75,899	28,125
Amount Used / Transfer from Reserve	0	0	0
	<u>774,787</u>	<u>830,392</u>	<u>754,493</u>
<b>(q) Recreation Development Reserve</b>			
Opening Balance	241,014	241,014	55,033
Amount Set Aside / Transfer to Reserve	6,482	0	185,981
Amount Used / Transfer from Reserve	0	0	0
	<u>247,496</u>	<u>241,014</u>	<u>241,014</u>
<b>(r) Refuse Disposal Reserve</b>			
Opening Balance	95,710	95,710	92,142
Amount Set Aside / Transfer to Reserve	2,574	0	3,568
Amount Used / Transfer from Reserve	0	0	0
	<u>98,284</u>	<u>95,710</u>	<u>95,710</u>
<b>(s) Road Construction Reserve</b>			
Opening Balance	0	0	27,634
Amount Set Aside / Transfer to Reserve	0	0	736
Amount Used / Transfer from Reserve	0	0	(28,370)
	<u>0</u>	<u>0</u>	<u>0</u>
<b>(t) Road Contribution Reserve</b>			
Opening Balance	425,354	425,354	343,422
Amount Set Aside / Transfer to Reserve	391,352	100,000	81,932
Amount Used / Transfer from Reserve	0	0	0
	<u>816,706</u>	<u>525,354</u>	<u>425,354</u>
<b>(u) Swimming Pool Reserve</b>			
Opening Balance	92,008	92,008	53,853
Amount Set Aside / Transfer to Reserve	2,475	0	38,155
Amount Used / Transfer from Reserve	0	0	0
	<u>94,483</u>	<u>92,008</u>	<u>92,008</u>
<b>SUMMARY</b>			
Opening Balance	2,598,370	2,598,370	2,203,166
Amount Set Aside / Transfer to Reserve	1,079,474	1,345,899	795,586
Amount Used / Transfer from Reserve	(723,775)	(722,500)	(400,382)
<b>TOTAL CASH BACKED RESERVES</b>	<u>2,954,069</u>	<u>3,221,769</u>	<u>2,598,370</u>

**Shire of Toodyay**  
**Notes To & Forming Part Of The Annual Financial Report**  
**For The Year Ended 30 June 2013**

**11. RESERVES - CASH/INVESTMENT BACKED (CONTINUED)**

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

In accordance with council resolutions in relation to each reserve account, the purpose for which the funds are set aside are as follows:

**175th Birthday Celebration Reserve**

Funds set aside to assist with the cost of birthday celebrations for the Shire of Toodyay in 2011.

**ANZAC 100th Anniversary Reserve**

Funds set aside for the celebration and commemoration of the 100th ANZAC Anniversary.

**Asset Development Reserve**

Funds obtained from the previous sale of Council owned land and buildings set aside for the future purchase of assets.

**Car Parking (Cash In Lieu) Reserve**

Funds set aside from cash in lieu contributions towards parking bays.

**Depot Development Reserve**

Funds set aside for the relocation and development of a purpose built depot facility.

**Dual Use Pathways Contribution Reserve**

Funds set aside from contributions towards future construction of dual use pathways.

**Emergency Management Reserve**

Funds set aside to assist in emergency recovery.

**Employee Entitlement Reserve**

Funds set aside to provide payment for Employee Entitlement liabilities.

**Footbridge Reserve**

Funds set aside for the maintenance and upkeep of the footbridge between Newcastle Park and the school.

**Gravel Reserve**

Funds set aside to assist with the purchase of a Gravel Pit.

**Local Planning Scheme No. 4 Review Reserve**

Funds set aside to advertise the Local Planning Scheme No. 4 Review.

**MRWA Bridge Reserve**

Unspent funds from WALGC for bridge works on Shire owned bridges.

**Old Depot Remediation Reserve**

Funds set aside for the remediation & investigation of the old depot facilities.

**Shire of Toodyay**  
**Notes To & Forming Part Of The Annual Financial Report**  
**For The Year Ending 30 June 2013**

**11. RESERVES - CASH/INVESTMENT BACKED (CONTINUED)**

**Plant Replacement Reserve**

Funds set aside for the continual upgrade and replacement of Council's plant network.

**Rates Review Reserve**

Funds set aside to conduct a rates review & obtain current valuations when review is completed.

**Recreation Centre Reserve**

Funds set aside towards the development of a multi purpose recreation centre.

**Recreation Development Reserve**

Funds set aside for the future development of recreational facilities within existing developed areas.

**Refuse Disposal Reserve**

Funds set aside for the development of a comprehensive refuse disposal facility in addition to Council's current transfer station.

**Road Construction Reserve**

Unspent funds carried over for road works.

**Road Contribution Reserve**

Funds set aside from contributions towards continuing road works.

**Swimming Pool Reserve**

Funds collected by way of a voluntary levy in 1996-1997 for a swimming pool.

The Leave and Plant Reserves are not expected to be used within a set period as further transfers to the reserve accounts are expected as funds are utilised.

**12. RESERVES - ASSET REVALUATION**

	<b>2013</b>	<b>2012</b>
	<b>\$</b>	<b>\$</b>
Asset revaluation reserves have arisen on revaluation of the following classes of non-current assets:		
<b>Plant and Equipment</b>		
Opening balance	0	0
Revaluation Increment	862,308	0
Revaluation Decrement	0	0
	<u>862,308</u>	<u>0</u>
 TOTAL ASSET REVALUATION RESERVES	<u>862,308</u>	<u>0</u>

**Shire of Toodyay**  
**Notes To & Forming Part Of The Annual Financial Report**  
**For The Year Ending 30 June 2013**

**13. NOTES TO THE STATEMENT OF CASH FLOWS**

**(a) 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:

	2013 \$	2013 Budget \$	2012 \$
Cash and Cash Equivalents	<u>5,602,839</u>	<u>4,216,059</u>	<u>5,242,156</u>
<b>(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result</b>			
Net Result	678,135	1,109,749	4,257,988
Depreciation	2,052,156	1,990,111	1,918,517
(Profit)/Loss on Sale of Asset	(29,032)	(59,469)	54,479
Movement in Fair Value of Investments	0	0	0
(Increase)/Decrease in Receivables	(181,025)	154,419	524,212
(Increase)/Decrease in Inventories	(40,959)	(19,953)	(9,624)
Increase/(Decrease) in Payables	9,476	671,466	(505,267)
Increase/(Decrease) in Employee Provisions	37,749	(178,882)	76,711
Grants/Contributions for the Development of Assets	(860,220)	(1,812,136)	(1,745,950)
Net Cash from Operating Activities	<u>1,666,280</u>	<u>1,855,305</u>	<u>4,571,066</u>
<b>(c) 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	24,000		23,000
Credit Card Balance at Balance Date	(6,439)		(16,568)
<b>Total Amount of Credit Unused</b>	<u>417,561</u>		<u>406,432</u>
<b>Loan Facilities</b>			
Loan Facilities - Current	195,091		128,456
Loan Facilities - Non-Current	2,846,066		1,238,905
<b>Total Facilities in Use at Balance Date</b>	<u>3,041,156</u>		<u>1,367,361</u>
<b>Unused Loan Facilities at Balance Date</b>	<u>950,000</u>		<u>0</u>

**Shire of Toodyay**  
**Notes To & Forming Part Of The Annual Financial Report**  
**For The Year Ending 30 June 2013**

**14. CONTINGENT LIABILITIES**

The Shire of Toodyay has no Contingent Liabilities as at 30 June 2013.

**15. CAPITAL AND LEASING COMMITMENTS**

The Shire of Toodyay has no Finance Lease Commitments as at 30 June 2013.

**Capital Expenditure Commitments**

	<b>2013</b>	<b>2012</b>
	<b>\$</b>	<b>\$</b>
Contracted for:		
-capital expenditure projects	1,625,000	0
Payable:		
- not later than one year	1,625,000	0

The capital expenditure project outstanding at the end of the current reporting period represents Outstanding Cost on Purchase of Land - Lot 6 Goomalling/Toodyay Rd.

**16. JOINT VENTURE**

The Shire of Toodyay is not party to any Joint Ventures as at 30 June 2013.

**17. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY**

	<b>2013</b>	<b>2012</b>
	<b>\$</b>	<b>\$</b>
Governance	2,940,884	2,882,906
Law, Order, Public Safety	1,786,019	1,149,410
Health	390,857	406,944
Housing	905,318	921,894
Community Amenities	561,155	565,750
Recreation and Culture	4,212,387	4,149,318
Transport	50,280,824	46,549,132
Economic Services	791,813	8,132,878
Other Property and Services	2,167,722	2,465,201
Unallocated	7,094,452	646,535
	<u>71,131,431</u>	<u>67,869,968</u>

**Shire of Toodyay**  
**Notes To & Forming Part Of The Annual Financial Report**  
**For The Year Ending 30 June 2013**

18. FINANCIAL RATIOS	2013	2012	2011
Current Ratio	1.531	1.995	1.151
Asset Sustainability Ratio	1.925	2.109	1.655
Debt Service Cover Ratio	7.880	21.128	11.931
Operating Surplus Ratio	(0.026)	0.373	0.073
Own Source Revenue Coverage Ratio	0.770	0.884	0.879

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 Sustainability Ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation expense}}$
Debt Service Cover Ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating Surplus Ratio	$\frac{\text{operating revenue minus operating expense}}{\text{own source operating revenue}}$
Own Source Revenue Coverage Ratio	$\frac{\text{own source operating revenue}}{\text{operating expense}}$

**Notes:**

Information relating to the **Asset Consumption Ratio** and the **Asset Renewal Funding Ratio** can be found at Supplementary Ratio Information on Page 60 of this document.

**Shire of Toodyay**  
**Notes To & Forming Part Of The Annual Financial Report**  
**For The Year Ended 30 June 2013**

**19. TRUST FUNDS**

Funds held at balance date over which the Shire has no control and which are not included in the financial statements are as follows:

	Balance 1-Jul-12 \$	Amounts Received \$	Amounts Paid (\$)	Adjustment to Type	Balance 30-Jun-13 \$
Housing Bonds	0	0	(20,000)	33,450	13,450
BRB/BCITF	75,880	36,543	(20,531)	(87,807)	4,085
Other General Deposits	178,466	158,531	(212,560)	27,616	152,053
Quarry Rehabilitation Fees	1,068,511	39,218	0	167,801	1,275,530
Road Retention Bonds	0	28,153	(2,024)	3,309	29,438
Tree Planting Deposits	0	5,503	0	643	6,146
Venue Hire Bonds	1,400	16,215	(17,721)	12,427	12,321
Other Trusts	157,439	0	0	(157,439)	0
Nomination Deposits	0	480	(480)	0	0
	<u>1,481,696</u>	<u>284,643</u>	<u>(273,316)</u>	<u>0</u>	<u>1,493,023</u>

**20. DISPOSALS OF ASSETS - 2012/2013 FINANCIAL YEAF**

The following assets were disposed of during the year.

	Net Book Value		Sale Price		Profit (Loss)	
	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
<b>Transport</b>						
T0007 - Caterpillar Grader	0	0	95,000	77,273	95,000	77,273
T0003 - Toyota Hilux	30,810	30,539	25,909	22,727	(4,901)	(7,812)
T0026 - Triton Dual Cab	19,477	21,903	22,000	25,000	2,523	3,097
T0004 - Toyota Hilux	22,380	22,982	23,600	25,000	1,220	2,018
T0 - CEO	41,545	39,453	25,454	25,455	(16,091)	(13,998)
1DGW896 - Mazda	0	19,593	0	20,000	0	407
T6177 - Triton	0	18,639	0	18,182	0	(457)
T0001 - Toyota Hilux	0	39,331	0	28,000	0	(11,331)
2005 Mitsubishi Dual Cab	28,980	0	30,900	0	1,920	0
<b>Sub Total Assets sold / traded</b>	<b>143,192</b>	<b>192,440</b>	<b>222,863</b>	<b>241,637</b>	<b>79,671</b>	<b>49,197</b>
<b>Assets written off</b>						
277 - Water Tank	200	0	0	0	(200)	0
BF012	21,000	0	0	0	(21,000)	0
BF025	9,425	0	0	0	(9,425)	0
BF031	1,818	0	0	0	(1,818)	0
EQ002	1,271	0	0	0	(1,271)	0
EQ003	646	0	0	0	(646)	0
EQ004	617	0	0	0	(617)	0
PL040 - Boya Bladerunner	4,575	0	0	0	(4,575)	0
PL027 - Gen Set	2,115	0	0	0	(2,115)	0
PL026 - Cage/Canopy	1,808	0	0	0	(1,808)	0
PL025 - Digga	1,459	0	0	0	(1,459)	0
PL022 - Srapy Unit	1,475	0	0	0	(1,475)	0
MVR1 - Radios	3,024	0	0	0	(3,024)	0
687 - Gen Set	205	0	0	0	(205)	0
BF022 - Fire Fighting Drafting Trailer	1,000	0	0	0	(1,000)	0
<b>Sub Total Assets Written off</b>	<b>50,639</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(50,639)</b>	<b>0</b>
<b>Total</b>	<b>193,831</b>	<b>192,440</b>	<b>222,863</b>	<b>241,637</b>	<b>29,032</b>	<b>49,197</b>

Notes To & Forming Part Of The Annual Financial Report  
For The Year Ended 30 June 2013

21. INFORMATION ON BORROWINGS

(a) Repayments - Debentures

Particulars	Principal 1-Jul-12	New Loans	Principal Repayments		Principal 30-Jun-13		Interest Repayments	
	\$		\$	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$
<b>Recreation &amp; Culture</b>								
Loan 65 - Community Centre	90,623	0	7,554	7,553	83,069	83,070	6,140	6,143
Loan 67 - Library Upgrade	434,769	0	24,724	24,724	410,045	410,045	25,625	28,592
Loan 69 - Library Upgrade	228,434	0	22,785	22,785	205,649	205,649	13,866	14,104
Loan 72 - Recreation Precinct		1,000,000	0	0	1,000,000	0	4,633	0
<b>Transport</b>								
Loan 68 - Stirling Terrace	231,619	0	40,611	40,611	191,008	191,008	16,660	14,593
Loan 70 - Footbridge	115,419	0	10,135	10,135	105,284	105,284	6,383	6,390
Loan 71 - Depot	0	815,000	12,749	44,000	802,251	771,000	20,347	49,500
<b>Economic Services</b>								
Loan 64 - Visitor Centre	140,201	0	11,827	11,827	128,374	128,374	8,998	9,116
<b>Other Property &amp; Services</b>								
Loan 63 - Bank Building	126,296	0	10,820	10,820	115,476	115,476	7,450	7,764
	1,367,361	1,815,000	141,205	172,455	3,041,156	2,009,906	110,102	136,202

All loan repayments were financed by general purpose revenue.

(b) New Debentures - 2012/2013

Particulars/Purpose	Amount Borrowed		Institution	Loan Type	Term (Years)	Total Interest & Charges \$	Interest Rate %	Amount Used		Balance Unspent \$
	Actual \$	Budget \$						Actual \$	Budget \$	
Loan 71 - Depot	815,000	815,000	WATC	Fixed	20	575,000	4.51%	815,000	815,000	0
Loan 72 - Recreation Precinct	1,000,000	0	WATC	Fixed	20	535,000	4.45%	50,000	0	950,000



Shire of Toodyay  
Notes To & Forming Part Of The Annual Financial Report  
For The Year Ended 30 June 2013

21. INFORMATION ON BORROWINGS (CONTINUED)

(c) Unspent Debentures

Particulars	Date Borrowed	Balance 1-Jul-12 \$	Borrowed During Year \$	Expended During Year \$	Balance 30-Jun-13 \$
Recreation & Culture					
Loan 72 - Recreation Precinct	24.05.13	0	1,000,000	(50,000)	950,000
		0	1,000,000	(50,000)	950,000

(d) Overdraft

Council established an overdraft facility of \$400,000 in 2004 to assist with short term liquidity requirements. The balance of the bank overdraft at 1 July 2012 and 30 June 2013 was \$Nil.

Shire of Toodyay  
Notes To & Forming Part Of The Annual Financial Report  
For The Year Ended 30 June 2013

22. RATING INFORMATION - 2012/2013 FINANCIAL YEAR

(a) Rates

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
GRV	13.9600	325	5,135,102	597,545	(29,365)	0	568,180	716,860	0	0	716,860
GRV Rural	13.9600	1	14,300	1,996	0	0	1,996	1,997	0	0	1,997
UV General	0.6189	1,027	289,219,000	1,909,293	0	0	1,909,293	1,789,976	0	0	1,789,976
UV Morangup	0.6189	361	80,573,000	498,666	0	0	498,666	498,666	0	0	498,666
UV Rural	0.6189	221	178,316,000	1,026,387	0	0	1,026,387	1,103,598	0	0	1,103,598
<b>Sub-Totals</b>		1,935	553,257,402	4,033,887	(29,365)	0	4,004,522	4,111,097	0	0	4,111,097
<b>Minimum Rates</b>	<b>Minimum \$</b>										
GRV	995.00	201	1,028,560	162,185	0	0	162,185	199,995	0	0	199,995
GRV Rural	995.00	1	6,864	995	0	0	995	995	0	0	995
UV General	995.00	379	49,356,417	430,835	0	0	430,835	377,105	0	0	377,105
UV Morangup	995.00	2	67,200	1,990	0	0	1,990	1,990	0	0	1,990
UV Rural	995.00	16	2,108,000	0	0	0	0	15,920	0	0	15,920
<b>Sub-Totals</b>		599	52,567,041	596,005	0	0	596,005	596,005	0	0	596,005
							4,600,527				4,707,102
7% UV Rural Concession							0				(77,211)
Discounts, incentives, concessions (Note 26)							(7,922)				0
Rates In Advance - Net							47,581				0
Ex-Gratia Rates							675				0
<b>Total Amount Raised from General Rate</b>							<b>4,640,861</b>				<b>4,629,891</b>

**Shire of Toodyay**  
**Notes To & Forming Part Of The Annual Financial Report**  
**For The Year Ended 30 June 2013**

**22. RATING INFORMATION - 2012/13 FINANCIAL YEAR (Continued)**

(b) Information on Surplus/(Deficit)	2013 (30 June 2013 Carried Forward) \$	2013 (1 July 2012 Brought Forward) \$	2012 (30 June 2012 Carried Forward) \$
<b>Surplus/(Deficit) - Rate Setting Statement</b>	<u>2,572,086</u>	<u>2,423,296</u>	<u>2,423,296</u>
<b>Comprises:</b>			
Cash - Unrestricted	754,880	1,138,854	1,138,854
Cash - Restricted	4,847,959	4,103,302	4,103,302
Rates - Current	254,381	226,376	226,376
Sundry Debtors	211,493	106,805	106,805
GST Receivable	35,934	19,869	19,869
Accrued Interest	10,870	7,054	7,054
Inventories			
- Fuel & Materials	88,009	53,333	53,333
- Visitor Centre & Lolly Shop	37,947	31,664	31,664
<b>Less:</b>			
Reserves - Restricted Cash			
- 175th Birthday Celebration Reserve	0	(114,260)	(114,260)
- ANZAC 100th Anniversary Reserve	(41,421)	(20,563)	(20,563)
- Asset Development Reserve	(273,006)	(265,855)	(265,855)
- Dual Use Pathways Contribution Reserve	(6,552)	(6,381)	(6,381)
- Emergency Management Reserve	(20,538)	(20,000)	(20,000)
- Employee Entitlement Reserve	(258,686)	(265,628)	(265,628)
- Gravel Reserve	(30,351)	(29,556)	(29,556)
- Local Planning Scheme No. 4 Reserve	(15,403)	(15,000)	(15,000)
- MRWA Bridge Reserve	(23,438)	(22,824)	(22,824)
- Old Depot Remediation Reserve	(30,807)	(30,000)	(30,000)
- Plant Replacement Reserve	(170,766)	(149,724)	(149,724)
- Rates Review Reserve	(51,345)	(50,000)	(50,000)
- Recreation Centre Reserve	(774,787)	(754,493)	(754,493)
- Recreation Development Reserve	(247,496)	(241,014)	(241,014)
- Refuse Disposal Reserve	(98,284)	(95,710)	(95,710)
- Road Contribution Reserve	(816,706)	(425,354)	(425,354)
- Swimming Pool Reserve	(94,483)	(92,008)	(92,008)
Sundry Creditors	(393,521)	(396,405)	(396,405)
Tax Liability	(44,083)	(58,112)	(58,112)
Accrued Interest on Debentures	(16,031)	(11,289)	(11,289)
Accrued Salaries and Wages	(90,303)	(68,656)	(68,656)
Current Employee Benefits Provision	(430,066)	(396,757)	(396,757)
<b>Plus:</b>			
Employee Entitlements Not Required To Be Funded (Funded By Cash Backed Reserve)	258,686	265,628	265,628
<b>Surplus/(Deficit)</b>	<u>2,572,086</u>	<u>2,423,296</u>	<u>2,423,296</u>

**Difference:**

There was no difference between the Surplus/(Deficit) 1 July 2012 Brought Forward position used in the 2013 audited financial report and the Surplus/(Deficit) Carried Forward position as disclosed in the 2012 audited financial report.



**Shire of Toodyay**  
**Notes To & Forming Part Of The Annual Financial Report**  
**For The Year Ended 30 June 2013**

**23. SPECIFIED AREA RATE - 2012/2013 FINANCIAL YEAR**

The Shire of Toodyay did not impose any Specified Area Rates for the 2012/2013 Financial Year.

**24. SERVICE CHARGES - 2012/2013 FINANCIAL YEAR**

The Shire of Toodyay did not impose any Service Charges for the 2012/2013 Financial Year.

**Shire of Toodyay**  
**Notes To & Forming Part Of The Annual Financial Report**  
**For The Year Ended 30 June 2013**

**25. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS**  
**- 2012/2013 FINANCIAL YEAR**

	Type	Disc %	Total Cost/ Value \$	Budget Cost/ Value \$
<b>Rate Assessments</b>				
A3638	Exemption	0	995	0
A3020 - St John Ambulance	Concession	50%	2,577	0
A2541 - Incorrect revaluation corrected	Concession	0	4,349	0

**26. INTEREST CHARGES AND INSTALMENTS - 2012/2013 FINANCIAL YEAR**

	Interest Rate %	Admin. Charge \$	Revenue \$	Budgeted Revenue \$
Interest on Unpaid Rates	11.00%	0	20,117	26,000
Interest on Instalments Plan	5.50%	0	16,260	20,000
Charges on Instalment Plan		7.50	2,356	20,000
			38,733	66,000

Ratepayers had the option of paying rates in four equal instalments, due on 14 September 2012, 14 November 2012, 14 January 2013 and 17 March 2013. Administration charges and interest applied for the final three instalments.

<b>27. FEES &amp; CHARGES</b>	<b>2013</b> \$	<b>2012</b> \$
Governance	1,610	2,706
General Purpose Funding	40,539	40,631
Law, Order, Public Safety	30,060	22,331
Health	54,507	61,533
Housing	28,710	1,500
Community Amenities	584,264	332,955
Recreation and Culture	63,723	76,052
Transport	66,040	66,369
Economic Services	307,069	315,232
Other Property and Services	72,067	66,816
	<u>1,248,589</u>	<u>986,125</u>

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

**Shire of Toodyay**  
**Notes To & Forming Part Of The Annual Financial Report**  
**For The Year Ended 30 June 2013**

**28. GRANT REVENUE**

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

	2013	2012
	\$	\$
<b>By Nature and Type:</b>		
Operating Grants, Subsidies and Contributions	2,833,738	3,989,142
Non-Operating Grants, Subsidies and Contributions	860,220	1,745,950
	<u>3,693,958</u>	<u>5,735,092</u>
<b>By Program:</b>		
Governance	55,492	127,934
General Purpose Funding	1,508,970	2,995,349
Law, Order, Public Safety	749,329	658,925
Health	1,238	727
Housing	23,785	18,587
Community Amenities	34,641	67,152
Recreation and Culture	140,278	104,386
Transport	1,047,189	1,629,141
Economic Services	2,937	3,000
Other Property and Services	130,099	129,891
	<u>3,693,958</u>	<u>5,735,092</u>

**29. ELECTED MEMBERS REMUNERATION**

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

	2013	2013	2012
	\$	Budget	\$
		\$	
Meeting Fees	60,146	65,000	63,871
President's Allowance	9,600	9,600	9,600
Deputy President's Allowance	2,400	2,400	2,204
Travelling Expenses	2,546	9,000	7,205
Telecommunications Allowance	8,127	9,000	22,784
Other Reimbursable Expenses	0	9,000	0
	<u>82,819</u>	<u>104,000</u>	<u>105,664</u>

**30. EMPLOYEE NUMBERS**

The number of full-time equivalent employees at balance date

	2013	2012
	<u>46</u>	<u>45</u>



**Shire of Toodyay**  
**Notes To & Forming Part Of The Annual Financial Report**  
**For The Year Ended 30 June 2013**

**31. MAJOR LAND TRANSACTIONS**

The Shire of Toodyay did not participate in any major land transactions during the 2012/2013 financial year.

**32. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

The Shire of Toodyay did not participate in any trading undertakings or major trading undertakings during the 2012/2013 financial year.

**Shire of Toodyay**  
**Notes To & Forming Part Of The Annual Financial Report**  
**For The Year Ended 30 June 2013**

**33. FINANCIAL RISK MANAGEMENT**

Council's activities expose it to a variety of financial risks including price risk, credit risk, liquidity risk and interest rate risk. The Council's overall risk management focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Council.

Council 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 Council held the following financial instruments at balance date:

	Carrying Value		Fair Value	
	2013	2012	2013	2012
	\$	\$	\$	\$
<b>Financial Assets</b>				
Cash and cash equivalents	5,602,839	5,242,156	5,602,839	5,242,156
Receivables	640,495	459,470	640,495	459,470
	<u>6,243,334</u>	<u>5,701,626</u>	<u>6,243,334</u>	<u>5,701,626</u>
<b>Financial Liabilities</b>				
Payables	543,938	534,462	543,938	534,463
Borrowings	3,041,156	1,367,361	2,976,125	1,368,694
	<u>3,585,094</u>	<u>1,901,823</u>	<u>3,520,063</u>	<u>1,903,157</u>

Fair value is determined as follows:

- Cash and Cash Equivalents, Receivables, Payables – estimated to the carrying value which approximates net market value.
- Borrowings – estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles.



**Shire of Toodyay**  
**Notes To & Forming Part Of The Annual Financial Report**  
**For The Year Ended 30 June 2013**

**33. FINANCIAL RISK MANAGEMENT (Continued)**

**(a) Cash and Cash Equivalents**

Council's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital. The finance area manages the cash and investments portfolio with the assistance of independent advisers (where applicable). Council has an investment policy and the policy is subject to review by Council. An Investment Report is provided to Council on a monthly basis setting out the make-up and performance of the portfolio.

The major risk associated with investments is price risk – the risk that the capital value of investments may fluctuate due to changes in market prices, whether these changes are caused by factors specific to individual financial instruments of their issuers or factors affecting similar instruments traded in a market.

Cash and investments are also subject to interest rate risk – the risk that movements in interest rates could affect returns.

Another risk associated with cash and investments is credit risk – the risk that a contracting entity will not complete its obligations under a financial instrument resulting in a financial loss to Council.

Council manages these risks by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees. Council also seeks advice from independent advisers (where applicable) before placing any cash and investments.

	2013 \$	2012 \$
Impact of a 1% (*) movement in interest rates on cash and investments:		
- Equity	56,028	52,422
- Statement of Comprehensive Income	56,028	52,422

**Notes:**

(\*) Sensitivity percentages based on management's expectation of future possible market movements.

Recent market volatility has seen large market movements for certain types of investments.

**Shire of Toodyay**  
**Notes To & Forming Part Of The Annual Financial Report**  
**For The Year Ended 30 June 2013**

**33. FINANCIAL RISK MANAGEMENT (Continued)**

**(b) Receivables**

Council's major receivables comprise rates and annual charges and user charges and fees. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. Council 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 Council to recover these debts as a secured charge over the land – that is, the land can be sold to recover the debt. Council 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.

Council makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

There are no material receivables that have been subject to a re-negotiation of repayment terms.

The profile of the Council's credit risk at balance date was:

	<b>2013</b>	<b>2012</b>
<b>Percentage of Rates and Annual Charges</b>		
- Current	0.00%	0.00%
- Overdue	100.00%	100.00%
<b>Percentage of Other Receivables</b>		
- Current	93.92%	85.00%
- Overdue	6.08%	15.00%

**Shire of Toodyay**  
**Notes To & Forming Part Of The Annual Financial Report**  
**For The Year Ended 30 June 2013**

**33. FINANCIAL RISK MANAGEMENT (Continued)**

**(c) Payables**

**Borrowings (continued)**

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. Council 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.

The contractual undiscounted cash flows of Council's Payables and Borrowings are set out in the Liquidity Sensitivity Table below:

	Due within 1 year \$	Due between 1 & 5 years \$	Due after 5 years \$	Total contractual cash flows \$	Carrying values \$
<b><u>2013</u></b>					
Payables	543,938	0	0	543,938	543,938
Borrowings	354,583	1,363,126	2,662,893	4,380,602	3,041,156
	<u>898,521</u>	<u>1,363,126</u>	<u>2,662,893</u>	<u>4,924,540</u>	<u>3,585,094</u>
<b><u>2012</u></b>					
Payables	534,462	0	0	534,462	534,462
Borrowings	215,158	860,628	762,874	1,838,660	1,367,361
	<u>749,620</u>	<u>860,628</u>	<u>762,874</u>	<u>2,373,122</u>	<u>1,901,823</u>

**Shire of Toodyay**  
**Notes To & Forming Part Of The Annual Financial Report**  
**For The Year Ended 30 June 2013**

**33. FINANCIAL RISK MANAGEMENT (Continued)**

**(c) Payables**

**Borrowings (Continued)**

Borrowings are also subject to interest rate risk – the risk that movements in interest rates could adversely affect funding costs. Council 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 following tables set out the carrying amount, by maturity, of the financial instruments exposed to interest rate risk:

	<1 year	>1<2 years	>2<3 years	>3<4 years	>4<5 years	>5 years	Total	Weighted Average Effective Interest Rate
	\$	\$	\$	\$	\$	\$	\$	%
<b>Year Ended 30 June 2013</b>								
Borrowings								
<b>Fixed Rate</b>								
Debentures	0	0	0	191,007	0	2,850,149	3,041,156	5.01%
Weighted Average Effective Interest Rate	0.00%	0.00%	0.00%	5.08%	0.00%	4.59%		
<b>Year Ended 30 June 2012</b>								
Borrowings								
<b>Fixed Rate</b>								
Debentures	0	0	0	0	231,619	1,135,742	1,367,361	6.44%
Weighted Average Effective Interest Rate	0.00%	0.00%	0.00%	0.00%	6.48%	6.43%		

**INDEPENDENT AUDITOR'S REPORT  
TO THE ELECTORS OF THE SHIRE OF TOODYAY**

**REPORT ON THE FINANCIAL REPORT**

We have audited the accompanying financial report of the Shire of Toodyay, which comprises the statement of financial position as at 30 June 2013, 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.

**MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL REPORT**

Management is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards, the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended) and for such internal control as Management determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

**AUDITOR'S RESPONSIBILITY**

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Shire's preparation of the financial report that gives a true and fair view 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Council, as well as evaluating the overall presentation of the financial report.

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

**AUDITOR'S OPINION**

In our opinion, the financial report of the Shire of Toodyay is in accordance with the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended), including:

- a. giving a true and fair view of the Shire's financial position as at 30 June 2013 and of its performance for the year ended on that date; and
- b. complying with Australian Accounting Standards, the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended).

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

**REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

During the course of the audit we became aware of the following instance where the Council did not comply with the Local Government (Financial Management) Regulations 1996 (as amended):

**Financial Management Review**

A Financial Management Review was not performed and presented to Council within 4 years of the last Financial Management Review as required by Local Government (Financial Management) Regulation 5(2)(c).

**Submission of Financial Report**

The Annual Financial Report for the year ended 30 June 2012 was not submitted to the Department of Local Government within 30 days of the auditor's report becoming available as required by Local Government (Financial Management) Regulation 51 (2).

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

- a) There are no matters that in our opinion indicate significant adverse trends in the financial position or the financial management practices of the Shire.
- b) Except as detailed above, no other matters indicating non-compliance with Part 6 of the Local Government Act 1995 (as amended), the Local Government (Financial Management) Regulations 1996 (as amended) or applicable financial controls of any other written law were noted during the course of our audit.
- c) In relation to the Supplementary Ratio Information presented at page 60 of this report, we have reviewed the calculation for the Asset Consumption ratio as presented and nothing has come to our attention to suggest it is not:
  - i) reasonably calculated; and
  - ii) based on verifiable information.

The Asset Renewal Funding Ratio was not calculated and no review was carried out.

- d) All necessary information and explanations were obtained by us.
- e) All audit procedures were satisfactorily completed in conducting our audit.

UHY HAINES NORTON  
CHARTERED ACCOUNTANTS



DAVID TOMASI  
PARTNER

Date: 11 February 2014  
Perth, WA

**Shire of Toodyay  
SUPPLEMENTARY RATIO INFORMATION  
For The Year Ended 30 June 2013**

**RATIO INFORMATION**

The following information relates to these ratios which only require attestation they have been checked and are supported by verifiable information. It does not form part of the audited financial report.

	<b>2013</b>	<b>2012</b>	<b>2011</b>
Asset Consumption Ratio	<b>0.745</b>	<b>N/A</b>	<b>N/A</b>
Asset Renewal Funding Ratio	<b>N/A*</b>	<b>N/A</b>	<b>N/A</b>

The above ratios are calculated as follows:

Asset Consumption Ratio  $\frac{\text{depreciated replacement cost of assets}}{\text{current replacement cost of depreciable assets}}$

Asset Renewal Funding Ratio  $\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$

**N/A** -In keeping with amendments to Local Government (Financial Management) Regulation 50, comparatives for the two preceding years (being 2012 and 2011) have not been reported as financial information is not available.

**N/A\*** - The Asset Renewal Funding Ratio has not been prepared as the projected renewal expenditure data is not currently available. It is being calculated for inclusion in the LTFP.





