

Related Party Disclosures

Introduction

This policy has been developed to provide guidance in complying with s.62 of the *Financial Management Act 2006*, which requires *local government authorities* prepare financial statements referred to in section 61(1)(a) in accordance with the accounting standards and other requirements issued by the Australian Accounting Standards Board (AASB).

s.6.4 of the *Local Government Act 1995* and r.5A of the *Local Government (Financial Management) Regulations 1996*, requires that all local governments in Western Australia must produce annual financial statements that comply with Australian Accounting Standards.

Objective

The objective of the policy is to ensure that the existence of certain related party relationships, related party transactions and information about the transactions, necessary for users to understand the potential effects on the financial statements are properly identified, recorded in the Shire of Toodyay systems, and disclosed to achieve compliance with the Australian Accounting Standard AASB 124 – Related Party Disclosures.

Scope

This policy applies to all key management personnel of the Shire of Toodyay including the CEO, Elected Members, Senior Executive Managers, and other Shire Officers who have delegated authority, if any.

Definitions

The definitions in terms of this policy, some of which are directly out of the AASB 124 Related Party Disclosures Standard dated December 2009 obtainable at this link: https://www.aasb.gov.au/admin/file/content105/c9/AASB124_12-09.pdf are below:

Term	Definition
Act	<i>Local Government Act 1995.</i>
AASB	<i>Australian Accounting Standards Board</i>
Arm's Length	<p><i>Terms between parties that are reasonable in the circumstances of the transaction that would result from:</i></p> <p><i>(a) Neither party bearing the other any special duty or obligation; and</i></p> <p><i>(b) The parties being unrelated and uninfluenced by the other; and</i></p> <p><i>Each party having acted in its own interests.</i></p>

Term	Definition												
Associate	<p><i>In relation to an entity (the first entity), an entity over which the first entity has significant influence. It includes subsidiaries of the associate.</i></p> <p><i>For example, an associate's subsidiary and the investor that has significant influence over the associate are related to each other.</i></p>												
Close members of the family of a person	<p><i>Close members of the family of a person are those family members who may be expected to influence, or be influenced by, that person in their dealings with the entity and include:</i></p> <p style="padding-left: 40px;"><i>(a) That person's children and spouse or domestic partner;</i> <i>(b) Children of that person's spouse or domestic partner; and</i> <i>(c) Dependants of that person or that person's spouse or domestic partner.</i></p> <p><i>The following table may assist you in identifying your close family members:</i></p> <table border="1" data-bbox="539 943 1457 1872"> <thead> <tr> <th data-bbox="539 943 855 1048"><i>Definitely a close family member</i></th> <th data-bbox="855 943 1457 1048"><i>May be a close family member</i></th> </tr> </thead> <tbody> <tr> <td data-bbox="539 1048 855 1189"><i>Your spouse/domestic partner</i></td> <td data-bbox="855 1048 1457 1189"><i>Your brothers and sisters, if they could be expected to influence or be influenced you in their dealings with council</i></td> </tr> <tr> <td data-bbox="539 1189 855 1368"><i>Your children</i></td> <td data-bbox="855 1189 1457 1368"><i>Your aunts, uncles and cousins, if they could be expected to influence or be influenced by you in their dealings with council</i></td> </tr> <tr> <td data-bbox="539 1368 855 1547"><i>Your dependants</i></td> <td data-bbox="855 1368 1457 1547"><i>Your parents and grandparents, if they could be expected to influence or be influenced by you in their dealings with council</i></td> </tr> <tr> <td data-bbox="539 1547 855 1688"><i>Children of your spouse/domestic partner</i></td> <td data-bbox="855 1547 1457 1688"><i>Your nieces and nephews, if they could be expected to influence or be influenced you in their dealings with council</i></td> </tr> <tr> <td data-bbox="539 1688 855 1872"><i>Dependants of your spouse/domestic partner</i></td> <td data-bbox="855 1688 1457 1872"><i>Any other member of your family if they could be expected to influence or be influenced by you in their dealings with council</i></td> </tr> </tbody> </table>	<i>Definitely a close family member</i>	<i>May be a close family member</i>	<i>Your spouse/domestic partner</i>	<i>Your brothers and sisters, if they could be expected to influence or be influenced you in their dealings with council</i>	<i>Your children</i>	<i>Your aunts, uncles and cousins, if they could be expected to influence or be influenced by you in their dealings with council</i>	<i>Your dependants</i>	<i>Your parents and grandparents, if they could be expected to influence or be influenced by you in their dealings with council</i>	<i>Children of your spouse/domestic partner</i>	<i>Your nieces and nephews, if they could be expected to influence or be influenced you in their dealings with council</i>	<i>Dependants of your spouse/domestic partner</i>	<i>Any other member of your family if they could be expected to influence or be influenced by you in their dealings with council</i>
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Compensation	<p><i>Compensation includes all employee benefits (as defined in AASB 119 Employee Benefits) including employee benefits to which AASB 2 Share-based Payment applies. Employee</i></p>												

Term	Definition
	<p><i>benefits are all forms of consideration paid, payable or provided by the entity, or on behalf of the entity, in exchange for services rendered to the entity. It also includes such consideration paid on behalf of a parent of the entity in respect of the entity.</i></p> <p><u><i>Compensation includes:</i></u></p> <p>(a) <i>short-term employee benefits, such as wages, salaries and social security contributions, paid annual leave and paid sick leave, profit-sharing and bonuses (if payable within twelve months of the end of the period) and non-monetary benefits (such as medical care, housing, cars and free or subsidised goods or services) for current employees;</i></p> <p>(b) <i>post-employment benefits such as pensions, other retirement benefits, post-employment life insurance and post-employment medical care;</i></p> <p>(c) <i>other long-term employee benefits, including long-service leave or sabbatical leave, jubilee or other long-service benefits, long-term disability benefits and, if they are not payable wholly within twelve months after the end of the period, profit-sharing, bonuses and deferred compensation;</i></p> <p>(d) <i>termination benefits; and</i></p> <p>(e) <i>share-based payment.</i></p>
<i>Control</i>	<i>Control is the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.</i>
<i>Director</i>	<p><i>Director means:</i></p> <p>(a) <i>a person who is a director under the Corporations Act; and</i></p> <p><i>in the case of entities governed by bodies that are not named a board of directors, a person who, regardless of the name that is given to the position, is appointed to the position of member of the governing body, council, commission or authority.</i></p>
<i>Entity</i>	<p><i>Entities include companies, trusts, incorporated and unincorporated associations such as clubs and charities, joint ventures and partnerships.</i></p> <p><u><i>You control an entity if you have:</i></u></p> <p>(a) <i>power over the entity;</i></p> <p>(b) <i>exposure, or rights, to variable returns from involvement with the entity; and</i></p>

Term	Definition
	<i>the ability to use your power over the entity to affect the amount of your returns.</i>
<i>Financial benefit</i>	<p><i>A financial benefit includes giving a financial benefit indirectly through an interposed entity, making an informal, oral or non-binding agreement to give the benefit, and giving a benefit that does not involve paying money.</i></p> <p><i>Examples of “giving a financial benefit” to a related party may include but is not limited to:</i></p> <ul style="list-style-type: none"> <i>(a) Giving or providing the Related Party finance or property.</i> <i>(b) Buying an asset from or selling an asset to the Related Party.</i> <i>(c) Supplying services to or receiving services from the Related Party.</i> <i>(d) Issuing securities or granting an option to the Related Party.</i> <p><i>Taking up or releasing an obligation of the Related Party.</i></p>
<i>Government</i>	<i>Government refers to government, government agencies and similar bodies whether local, national or international.</i>
<i>Government-related entity</i>	<i>A government-related entity is an entity that is controlled, jointly controlled or significantly influenced by a government.</i>
<i>Joint control</i>	<i>Joint control is the contractually agreed sharing of control over an economic activity/arrangement which exists only when decisions about the relevant activities require the unanimous consent of the parties sharing control.</i>
<i>Joint Venture</i>	<i>An arrangement of which 2 or more parties have joint control and have right to the net assets of the arrangement. It includes subsidiaries of the joint venture.</i>
<i>Key Management Personnel (KMP)</i>	<p><i>Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity.</i></p> <p><i>KMPs having authority and responsibility for planning, directing and controlling activities of the Shire of Toodyay either directly or indirectly are as follows:</i></p> <ul style="list-style-type: none"> <i>(a) Shire President / Deputy Shire President / Elected Members.</i> <i>(b) Chief Executive Officer/ Senior Executive Managers.</i>

Term	Definition
	<i>Other Officers with delegated authority or influence.</i>
<i>Management</i>	<i>Where “management” is mentioned in this policy it means the Chief Executive Officer and Senior Executive Officers responsible to the CEO.</i>
<i>Materiality</i>	<i>The assessment of whether the transaction, either individually or in aggregate with other transactions, could influence decisions that users make regarding financial matters of the Shire. In assessing materiality, management will consider both the size and nature of the transaction, individually and collectively.</i>
<i>Ordinary Citizen Transaction (OCT)</i>	<i>Transactions that are provided on terms and conditions no different to those applying to the general public and which have been provided in the course of delivering public service objectives, are unlikely to influence the decisions that users of the Shire of Toodyay’s financial statements make.</i>
<i>Related Party</i>	<p><i>A related party is a person or entity that is related to the entity that is preparing its financial statements (in this Standard referred to as the ‘reporting entity’).</i></p> <p><i>(a) A person or a close member of that person’s family is related to a reporting entity if that person:</i></p> <ul style="list-style-type: none"> <i>i. has control or joint control over the reporting entity;</i> <i>ii. has significant influence over the reporting entity; or</i> <i>iii. is a member of the key management personnel of the reporting entity or of a parent of the reporting entity.</i> <p><i>(b) An entity is related to a reporting entity if any of the following conditions applies:</i></p> <ul style="list-style-type: none"> <i>i. The entity and the reporting entity are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).</i> <i>ii. One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).</i> <i>iii. Both entities are joint ventures of the same third party.</i> <i>iv. One entity is a joint venture of a third entity and the other entity is an associate of the third entity.</i> <i>v. The entity is a post-employment benefit plan for the benefit of employees of either the reporting entity or</i>

Term	Definition
	<p><i>an entity related to the reporting entity. If the reporting entity is itself such a plan, the sponsoring employers are also related to the reporting entity.</i></p> <p><i>vi. The entity is controlled or jointly controlled by a person identified in (a).</i></p> <p><i>A person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).</i></p>
<i>Related Party Transactions</i>	<i>A related party transaction is a transfer of resources, services or obligations between a reporting entity and a related party, regardless of whether a price is charged.</i>
<i>Remuneration</i>	<i>Consideration or benefit received or receivable by the person but excludes any reimbursement of out of pocket</i>
<i>Significant Influence</i>	<i>Significant influence is the power to participate in the financial and operating policy decisions of an entity but is not control over those policies. Significant influence may be gained by share ownership, statute or agreement.</i>

Policy Statement

The Policy, from a legislative and strategic context, ensures that the Shire meets the requirements of the following legislative provisions:

- s.6.4 of the *Local Government Act 1995* requires local governments prepare an annual financial report for the preceding financial year and such other financial reports as are prescribed and by 30 September following each financial year or such extended time as the Minister allows, submit to its auditor the accounts of the local government, balanced up to the last day of the preceding financial year; and the annual financial report of the local government for the preceding financial year.
- r.5A of the *Local Government (Financial Management) Regulations 1996* requires that all local governments in Western Australia must produce, subject to regulation 4, the annual budget, the annual financial report and other financial reports of the local government that comply with Australian Accounting Standards.
- The Australian Accounting Standards Board determined that from 1 July 2016, AASB 124 (Related Party Disclosures) will apply to government entities, including local governments. The Shire is required to disclose Related Party Relationships and Key Management Personnel compensation in its Annual Financial Statements.

1. Disclosures

To comply with AASB124, for annual periods beginning on or after 1 July each year, the Chief Executive Officer (Director) will ensure that the following disclosures are included in the Shire of Toodyay Annual Financial Statements:

- (a) Relationships between the Shire of Toodyay and its subsidiaries, irrespective of whether there have been transactions between them.
- (b) Key Management Personnel (KMP) compensation in total and for each of the following categories:
 - i. Short-term employee benefits;
 - ii. Post-employment benefits;
 - iii. Other long-term benefits;
 - iv. Termination benefits.
- (c) Amounts incurred by the Shire of Toodyay for the provision of KMP services that are provided by a separate management entity.
- (d) Information specified at (3) for related party transactions with the following persons during the periods covered by the Financial Statement:
 - i. Council subsidiaries;
 - ii. Entities who are associates of Council or of a Council subsidiary;
 - iii. Joint ventures in which Council or a Council subsidiary enters into a joint venture;
 - iv. Key management Personnel (KMP) of the Shire;
 - v. Other related parties comprising:
 - Close members of the family of any person listed above, including that person's child, spouse or domestic partner, children of a spouse or domestic partner, dependents of that person or persons' spouse or domestic partner;
 - Entities that are controlled or jointly controlled by a KMP or their close family members.
 - Entities include companies, trusts, joint ventures, partnerships and non-profit associations such as sporting clubs).

2. Disclosed Information

For each category of related party transactions the Shire of Toodyay will disclose the following information in the Shire of Toodyay annual Financial Statements:

- (a) The nature of the related party relationship;
- (b) The amount of the transactions;
- (c) The amount of outstanding balances, including commitments, and
 - i. their terms and conditions, including whether they are secured, and the nature of the consideration to be provided in settlement; and
 - ii. details of any guarantees given or received;
- (d) Provisions for doubtful debts related to the amount of outstanding balances; and
- (e) The expense recognised during the period in respect of bad or doubtful debts due from related parties.

3. Disclosures in aggregate or separate

For each related party category, the Shire of Toodyay will disclose items of a similar nature in aggregate (one lump sum), except when a separate disclosure is necessary for an understanding of the effect of a related party transaction on the financial statements and having regard to the following criteria:

- (a) the nature of the related party relationship.
- (b) the significance of the transaction (individually or collectively in terms of size or value (including where the materiality arises due to the fact that no consideration for the transaction is given or received by the Shire of Toodyay);
- (c) whether the transaction is carried out on non-arm's length terms;
- (d) whether the nature of the transaction is outside normal day-to-day business operations.

based on the factors and thresholds under the direction of the Manager Corporate and Community Services in consultation with the Chief Executive Officer and the Shire's external Auditor.

4. Identifying Council Related Party Relationships and Transactions

5.1 Responsibility

The Manager Corporate and Community Services is responsible for:

- identifying Shire subsidiaries, associates and joint ventures (incorporated and unincorporated) from the Related Entities Register, a document which is prepared to substantiate any notes made within the financial statements related to "interests in other entities."
- Determining whether Council has control or joint control of an entity;
- Determining whether an entity is an associate of, or in a joint venture with, the Shire of Toodyay or a subsidiary of the Shire.
- Investigating through the Shire's systems whether any identified Shire subsidiaries, associates or joint ventures have an existing related party transaction with the Shire.
- Identifying and extracting information specified in (3) of this policy against each existing related party transaction in the Shire's business systems for the purpose of recording the related party transaction and associated information in a register of related party transactions.
- Manually reviewing the transactional documentation for related party transactions that are not captured by the Shire's business systems and recording the information specified in (3) for the subject transaction in the register of related party transactions.

5.2 Identification of related party transactions

For the purposes of determining whether a related party transaction has occurred, examples of transactions or provision of services have been identified as meeting the criteria as follows:

- (a) Paying of Rates;
- (b) Fines;
- (c) Use of Shire owned facilities such as halls, pavilions, other buildings, library, arks, ovals and other public open spaces (whether charged a fee or not);
- (d) Attending Council functions that are open to the public;
- (e) Employee compensation whether it is for KMP or close family members of KMP;
- (f) Application fees paid to the Shire for licences, approvals or permits;
- (g) Lease agreements for housing rental (whether for a Shire owned property or property sub-leased by the Shire through a Real Estate Agent);
- (h) Lease agreements for commercial properties;
- (i) Monetary and non-monetary transactions between the Shire and any business or associated entity owned or controlled by the related party (including family) in exchange for goods and/or services provided by/to the Shire (trading arrangement);
- (j) Sale or purchase of any property owned by the Shire to a person identified above;
- (k) Sale or purchase of any property owned by a person identified above, to the Shire;
- (l) Loan Arrangements;
- (m) Contracts and agreements for construction, consultancy or services.

Some of the transactions listed above occur on terms and conditions no different to those applying to the general public and have been provided in the course of delivering public service objectives that are unlikely to influence the decisions that users of the Council's financial statements make. These transactions are those that an ordinary citizen would undertake with the Shire of Toodyay and are referred to as an Ordinary Citizen Transactions (OCT).

Where these services were not provided at arm's length and under the same terms and conditions applying to the general public, elected Council members and KMP will be required to make a declaration in the Related Party Disclosures - Declaration form about the nature of any discount or special terms received.

5. Identifying Related Party Relationships with KMP and their close family members

6.1 Related Party Disclosure form (RPD)

The Manager Corporate and Community Services and/or Finance Coordinator is responsible for providing the KMP, at least 30 days *before the specified notification period*, with an RPD Form (Attachment A).

6.2 Frequency and specified notification period

KMP must provide a related party disclosure in the form set out in Attachment A, notifying any existing or potential related party transactions between the Shire of Toodyay and either themselves, their close family members or entities controlled or jointly controlled by them or any of their close family members, subject to exclusions mentioned below, at 6.5, to the Manager Corporate and Community Services no later than 30 days after 30 April each calendar year.

Disclosures will also be required in the following instances:

- (a) 30 days after a KMP has commenced employment;
- (b) When staff movements occur for an KMP role; and
- (c) after elections of Council in October of relevant year and or after any extraordinary election held

6.3 Other Related Party Transactions

If a KMP suspects that a transaction may constitute a related party transaction outside of the notification period, the KMP should provide a related party disclosure to the Manager Corporate and Community Services.

6.4 Other notifications

These requirements are in addition to the notifications a KMP must make to comply with their Code of Conduct and disclosure of interests in a written return in accordance with the sections 5.70, 5.71, 5.75, 5.76 (1), and 5.76(2) of the *Local Government Act 1995*.

6.5 Exclusions

The notification requirements do not apply to:

- Related party transactions that are ordinary citizen transactions not assessed as being material as determined under section 5.2 of this policy; and
- The Member sitting fees provided and reimbursable expenses incurred, during the financial year under members policy "Sitting Fees and Reimbursable expenses," the particulars of which are contained in councils annual report pursuant to r.19B of the *Local Government (Administration) Regulations 1996*.

6.6 Other Sources of information

To ensure all related party transactions are captured and recorded the responsible Manager Corporate and Community Services and/or Finance Coordinator is responsible for reviewing, if required, other sources of information held by the Shire of Toodyay including, but not limited to:

- (a) A register of interests of a KMP and of persons related to the KMP;
- (b) Minutes of Council and Committee Meetings; and
- (c) Council's Contracts Register.

6.7 Confidentiality

All information contained in a disclosure return, will be treated in confidence. Generally, related party disclosures in the annual financial reports are reported in aggregate and as such, individuals are not specifically identified.

Notwithstanding, management is required to exercise judgement in determining the level of detail to be disclosed based on the nature of a transaction or collective transactions and materiality. Individuals may be specifically identified if the disclosure requirements of AASB 124 so demands.

6.8 Materiality

Management will apply professional judgement to assess the materiality of transactions disclosed by related parties and their subsequent inclusion in the financial statements.

In assessing materiality, management will consider both the size and nature of the transaction, individually and collectively.

6.9 Assessment Process

Where the assessment of transactions made with key management personnel or entities is required, the assessment panel will comprise of the Chief Executive Officer, the Manager Corporate and Community Services and/or the Finance Coordinator.

Where there may be an impartiality issue (perceived or otherwise), either the Manager Assets and Services or the Manager Planning and Development may be selected at the discretion of the Chief Executive Officer.

Reference Information

- [*WALGA \(Moore Stephens\) Info Bulletin*](#) dated 22 June 2017.
- [*AASB 124 Related Party Disclosures*](#) Standard published by the Australian Government in December 2009 https://www.aasb.gov.au/admin/file/content105/c9/AASB124_12-09.pdf

Legislation

Associated Regulatory Framework

AASB 10 Consolidated Financial Statement

AASB 11 Joint Arrangement and

AASB 128 Investments in Associates and Joint Ventures

AASB119 Employee Benefits

AASB2 Share-based Payment (if applicable)

AASB12 Disclosure of Interest in Other Entities

Local Government Act 1995

Associated documents

Related Party Disclosures - Declaration form

Version control information

Version No.	Date Issued	Review position	Developed by	Approved by
V0	01/07/2021	Creation of Policy	Executive Services	Council
V2	25/05/2022	Reformatted	Executive Services	Council

Document control information	
Document Theme	Governance
Document Category	Governance
Document Title	Related Party Disclosures
Document ID	GOV6
Document Owner (position title)	Chief Executive Officer
Author (position title)	Executive Services Officer
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Approving authority	Council
Access restrictions	Nil
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Date of last review	27 July 2021
Date of next review	5 February 2025
Archived antecedent documents and previous versions	Related Party Disclosure Procedure and Guidance Notes (Area of Impact – Finance) 27/07/2021 Res. No. 150/07/21

Attachment A

Related Party Transactions and Disclosure by Key Management Personnel

Name of Key Management Personnel:	
Position of Key Management Personnel:	

Please read the Shire of Toodyay Related Party Disclosures Policy provided with this notification, which explains what is a related party transaction and the purposes for which the Shire of Toodyay is collecting and will use and disclose, the related party information provided by you in this notification.

Please complete the tables below for each related party transaction with the Shire of Toodyay that you, or a close member of your family, or an entity related to you or a close member of your family:

- (a) has previously entered into and which will continue in the current financial year; or
- (b) has entered into, or is reasonably likely to enter into, in the 2022/2023 financial year including and which may / may not continue into future years.

If a particular area is not applicable, **do not leave question areas blank**. Please answer 'Nil' for the purpose of removing doubt with regard to completion of the form.

Description of Related Party Transaction	Is transaction existing / potential?	Related Party's Name (Individual or entity name)	Related Party's relationship / reasons why related	Description of Transaction. Documents or changes to the related party relationship.

Please refer to the definitions contained in the Related Party Disclosures Policy.

If there has been no change since your last declaration, please complete "no change".

1. CLOSE MEMBERS OF THE FAMILY

Name of Family Member	Relationship to you

2. ENTITIES THAT I, OR CLOSE FAMILY MEMBER CONTROLS OR JOINTLY CONTROLS

Name of Entity	Name of person who has control/nature of control

3. ORDINARY CITIZEN TRANSACTIONS – NOT PROVIDED AT ARMS LENGTH.

Did you or any member of your close family use any council facilities AND you received a discount or special terms that would not otherwise be offered to any other member of the public?

Name of person using the facility	Service/facility used	Nature of transaction	Nature of discount or special conditions received.

4. LEASING AGREEMENTS – DOMESTIC RESIDENTIAL

Did you, a close family member or related entity, enter into a lease agreement with the Shire of Toodyay (either as lessee or lessor) for the provision of a domestic rental property (includes properties owned by the Shire of Toodyay and privately owned properties sub-leased through the Shire of Toodyay from a real estate agent)? Did you receive or provide a discount or special terms that would not otherwise be offered to any other member of the public?

Name of person party to the lease	Property Address	Term of Lease & Weekly rent.	Detail of any non-arms- length conditions

5. LEASING AGREEMENTS – COMMERCIAL

Did you, a close family member or related entity, enter into a commercial lease agreement with the Shire of Toodyay for the provision of a commercial property?

Did you receive a discount or special terms that would not otherwise be offered to any other member of the public?

Name of person party to the lease	Property Address	Term of Lease & Weekly rent.	Detail of any non-arms- length conditions

6. TRADING ARRANGEMENTS

Were you or a close family member (as defined above) the owner of any business (or in a position to substantially control the business) that provided goods or services to the Shire of Toodyay?

Were those goods or services provided on the same terms and conditions to those available to any other customer?

If not, please provide details of the specific terms provided to the Shire of Toodyay.

Business name	Goods or Services Provided	Approximate value for the reporting period	Terms and Conditions

7. OTHER AGREEMENTS (Construction, Consultancy, Service Contracts)

Did you, a close family member or related entity, enter into any other agreement/arrangements with the Shire of Toodyay (whether or not a price was charged)

This may include (but is not limited to): construction contracts, consultancy services, service contracts (such as cleaning, maintenance, security).

For example: A company that a close family member controls was awarded a contract with the Shire of Toodyay for building a new office or facility.

Name of person or business/company	Nature of Agreement	Value of Agreement	Terms & Conditions

8. PURCHASE OF PROPERTY

Did you, a close family member or related entity, purchase any property or other assets from the Shire of Toodyay? (This may include vehicles or other plant items, land or buildings).

Name of person or entity name	Property purchased	Value of the purchase	Terms & Conditions

9. SALE OF PROPERTY

Did you, a close family member or related entity, sell any property or other assets to the Shire of Toodyay? (This may include vehicles or other plant items, land or buildings).

Was the sale made at arms-length, and or on terms and conditions available to any other member of the public? If not, please provide details of the specific terms provided.

Name of person or entity name	Property sold	Value of the Sale	Terms & Conditions

10. FEES & CHARGES FOR APPLICATIONS

Did you, a close family member or related entity, make an application to Council for a trading, building, planning or development application, licence or approval, or any other type of permit or licence?

Name of person or entity name	Application Type	Application and/or receipt number

11. SELF SUPPORTING LOANS

Did you, a close family member or related entity, enter into a loan agreement with the Shire of Toodyay? For example: a club for which you have control (See Appendix 2 for example)

Name of person or entity name	Loan details	Value of the loan	Terms & Conditions

12. OTHER AGREEMENTS

Please list any other agreement or arrangement you believe is a related party transaction and should be declared.

Name of person or entity name	Details	Value	Other Terms

Notification

I _____, _____
(full name) (Position)

notify that, to the best of my knowledge, information and belief, as at the date of this notification, the above list includes all existing and potential related party transactions with Council involving myself, close members of my family, or entities controlled or jointly controlled by me or close members of my family relevant to the current financial year and the 2022/2023 financial year.

I make this notification after reading the Privacy Collection Notice provided by the Shire of Toodyay which details the meaning of the words:

- “related party”;
- “related party transaction”;
- “close members of the family of a person”; and
- In relation to an entity, “control” or “joint control” and the purposes for which this information will be used and disclosed.

I have made this declaration after reading the Council Policy and information supplied by the Shire to which this declaration relates.

I permit the Officers specified in the Shire’s Related Party Disclosures policy to access the register of interests of me and persons related to me and to use the information for the purposes specified in that policy.

SELECT OPTION 1: Handwritten Signature.

Signed: _____ Date: _____

Once signed please provide to the CEO.

SELECT OPTION 2: Electronic Signature.

Signed: _____ Date: _____

This form can be sent by email to the CEO provided the email is sent by the person making the disclosure from their work or persona (e.g.: Councillors) email account.