



ANNUAL REPORT

2021/2022

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OCM052/02/24 on 28 February 2024



Contents

6	Shire President – Overview
8	Chief Executive Officer – Overview
10	Advocacy Activities
11	Current Elected Members
12	Plan for the Future – Overview
14	Corporate and Community Services
15	Heritage / Museum
17	Economic and Community Development
20	Toodyay Visitors Centre
22	Toodyay Public Library
24	Development and Regulatory Services
24	Planning and Compliance
25	Rangers
26	Environmental Health Officer
28	Biosecurity – Mosquito Monitoring Program
30	Building and Statistical Information
31	Community Emergency Management Services
32	Bush Fire Service – Brigades
33	Mitigation
34	Fire and Emergency Water Upgrades
36	New Julimar Fire Station
37	Infrastructure and Assets
42	Infrastructure and Assets – Reserves Management
46	Disability Access and Inclusion Plan Report – A matter on which a report must be made under section 29(2) of the <i>Disability Services Act 1993</i>
49	Record-Keeping – Overview
50	Register of Complaints – Details of entries made under section 5.121 during the financial year in the register of complaints
52	Prescribed Information – For the purposes of section 5.53(2)(g) and (i)
55	Financial and Auditor's Reports



Acknowledgement of Country

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

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

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



Purpose

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



Vision

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



Community Values

We value highly:

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



Shire Values

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

Integrity - We behave honestly to the Highest ethical standard.

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

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

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

About Toodyay

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

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



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

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

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

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

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

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

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

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

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

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

From the Shire President

2021 was election year for local governments across Western Australia. On October 16, three new members were elected to serve as Councillors for the Shire of Toodyay: Cr Charmaine Duri, Cr Steven McCormick, and Cr Danielle Wrench. We also welcomed back Cr Mick McKeown, who was re-elected.

Serving on Council is a significant commitment, and I sincerely thank our new and returning members for their dedication. The initial months following election are a hectic time, with Councillors undertaking statutory training and getting up to speed with the way Council operates and the obligations and requirements of being a Councillor. I'd like to extend my appreciation to all our elected members for working together so well to ensure informed and sound decisions are made in the best interests of our community.



Cr Rosemary Madacsi
President

I also take the opportunity to thank outgoing members Cr Brian Rayner and Cr Therese Chitty, who served as Shire President and Deputy Shire President respectively during their terms, for their long-standing commitment as Shire Councillors. On behalf of the Shire, I wish them well.

As a result of the Shire of Toodyay Authorised Inquiry, Elected Members participated in a comprehensive training program in addition to the statutory training required. This included meeting procedures and debating; dealing with conflict; CEO performance appraisals; financial management; and procurement.

With the sudden resignation of Cr Benjamin Bell in February 2022, Council sought and received permission from the Electoral Commissioner to leave the vacancy unfilled until the 2023 local government elections. This was also an opportunity for Council to consider the optimum number of elected members required to effectively serve the Shire, and opt to undertake a review of representation in accordance with Schedule 2.2 of the Local Government Act 1995. Council will consider the outcomes of community consultation regarding this matter in November this year.

In June 2021, the Minister for Local Government, Hon. John Carey MLA, asked local governments to provide feedback on a range of proposed reforms to the Local Government Act. One of the proposed reforms included the reduction of the maximum number of elected members for smaller local governments to five. Working with the WA Local Government Association, Council provided feedback on the reforms. The Shire proposed seven elected members as the minimum required to ensure effective governance for local governments that can be affected by seasonal commitments such as harvest. I am pleased to advise that this has been heard by the Minister and the maximum number has increased to seven in the revised reforms. This is a decrease of two for the Shire of Toodyay, and will be in place for the 2023 elections.

While governance has continued to be a focus, Council considered a significant number of other, wide-ranging matters during the year. The Environmental Advisory Committee has set

up a verge flora identification initiative to identify and catalogue significant verge flora in the Shire. Feral pigs are increasing in number in our community, and we are working with farmers and other stakeholders to develop strategies to mitigate the effects of these and other pest species.

The Shire's capital works program has been impacted by the State's new Vegetation Clearing policy, causing delays and increased costs due to conditions such as flora and fauna surveys and clearing offsets.

While the Shire is mindful of the need to preserve our native vegetation, it must also be acknowledged that many of our rural roads were originally built for horse and cart traffic rather than the large, heavy farming machinery using those roads today.

The need to upgrade roads to ensure the safety of all road users cannot be overlooked. In February 2022, Council agreed to create a reserve at 21 Hibbertia Place, Toodyay, placing a covenant over 123 hectares of native bushland to offset vegetation clearing required for road upgrades. Officers will continue to work with the Department of Water and Environmental Regulation to achieve the desired outcomes.

As part of an ongoing review of Shire assets, properties in Duke Street and Telegraph Road were auctioned during the year, and Council resolved to gift Syred's Cottage to a Syred family descendant following an expression of interest process. This is a great outcome which will see the cottage preserved and restored. The Shire has also been working collaboratively with the RSL to resolve outstanding issues with the old parks and gardens depot in Clinton Street, to provide the RSL with the security of ongoing tenure and the ability to develop a permanent base for their activities.

We were delighted to support a number of local community organisations and events during the year, including the Toodyay Agricultural Show, Moondyne Festival, Toodyay Community Resource Centre, Australia Day celebrations and Toodyay District High School, among others.

Earlier this year, Council trialled the "Let's Talk" community sessions to give members of our community the opportunity to meet with Councillors and staff in an informal setting to raise and discuss any issues. While these sessions weren't particularly well-attended, the matters raised were of interest and the sessions also provided valuable information about planning, environmental health and Council's role to those that did attend.

Council has now agreed to engage Catalyse, an independent and respected market research company, to undertake a survey that will benchmark Shire services for future monitoring and to establish community priorities in preparation for a major review of the Shire's Strategic Community Plan (SCP). The SCP is the Shire of Toodyay's overarching plan that will guide future direction for the next decade

Finally, I want to thank the entire staff of the Shire, who have worked tirelessly through periods of great challenge – including inclement weather events, COVID-19 spreading through our community, and the ongoing transition of the organisation's enterprise software, coupled with the effects of the 'great resignation' that has been sweeping the country. The ability to attract and retain staff in the face of competition with the resource sector and the national housing crisis has meant that our staff have had to step up, above and beyond their responsibilities, to keep the Shire on an even keel. It is greatly appreciated.

From the CEO

Another challenging year, yet progress is being made and acknowledged.

As an outcome of the Shire of Toodyay Authorised Inquiry, a governance review of the Shire was conducted by Hammond Woodhouse Advisory, which resulted in a Governance Action Plan being adopted by Council and submitted to the Department of Local Government in September 2021.

One recommendation was a comprehensive review of all Shire policies, some of which have not been reviewed for many years. With over 85 current policies, this is an ongoing process that involves an initial review by officers and an online review by Councillors before workshopping, with a revised policy then presented to Council at a formal meeting for adoption—and in some cases, public advertising. This is proving to be a sound process that ensures Council policies are more intuitive and reflective of community needs.

COVID-19 continues to present challenges, with many of our staff and councillors succumbing at different times once the State border restrictions were relaxed. In addition, staff turnover continues to be high, a challenge faced by local government and other industries across Australia. As a result, all staff were invited to participate in a change management and resilience program over a three-month period, designed to revisit and embed the Shire's values of integrity, accountability, inclusiveness, and commitment. It was a great opportunity for us all to reflect on exactly why we work in local government.

While it is never easy to farewell valued workers, we have been successful in attracting professional and dedicated staff across the organisation and providing internal promotion where possible. We have also restructured in certain areas to provide more focus on governance and compliance. I am sincerely grateful for the support and dedication of our hard-working staff and thank them for their ongoing efforts.

The Shire continues to work with the community to provide facilities and services that enhance the liveability and attraction of Toodyay. This includes sponsorship of events and partnerships to deliver services. One such partnership is with Noongar Kaartdijin Aboriginal Corporation (NKAC). Since the launch of the Shire's Reconciliation Action Plan in 2021, the Shire and NKAC have continued to work together to implement the objectives of the Plan. This has included the installation of interpretive signage in our reserves and the development of the highly significant Gnulla Karnany Waangkiny (Our Truth Telling) project at the Newcastle Gaol.



Suzie Haslehurst
Chief Executive Officer

A major trial continues to be the full implementation of the Shire's new enterprise software. While creditor and payroll functions were transitioned in 2020/21, several modules including rates and revenue, animal control, health, regulation and development were staged for transition in 2021/22. The main issue has been adapting a shelf product to the complexities of local government financial reporting. A cost-benefit analysis of abandoning process was undertaken, and Officers determined to persevere with the transition. Officers continue to work closely with the software developers to resolve outstanding issues.

This challenge, and then the unavailability of Office of the Auditor-General staff due to State government audit scheduling, has contributed to a delay in finalising the Shire's 2020/21 financial year audit. A request for extension has also been submitted for the 2021/22 audit.

Officers have made good progress on recovering long-outstanding rates during the year, with reminders sent out and Council agreeing to the disposal of several properties in accordance with the provisions of the Local Government Act. Rates are the Shire's primary source of income to fund facilities, services and capital works in Toodyay.

Over \$2 million worth of capital works have been undertaken during the year including road reconstructions, upgrades and reseals, bridge, culvert and drainage works, and two Black Spot funded projects on Bindi Bindi-Toodyay Road. Over 950 metres of footpaths have been installed, along with the upgrade of six accessible bays. In addition, the Shire received over 620 customer requests during the year.

Funding was received for fire mitigation works, emergency water upgrades, and for the construction of the Julimar Fire Station. Officers continue to advocate for funding for a new station at Bejoording. In recognition of the importance of emergency management in the Shire, Council allocated extra resources to this area in the 2021/22 budget and the long-awaited review of the 2015 Fire Access and Egress Report, a draft of which was workshopped with Council in May, before being presented to the Bush Fire Advisory Committee for endorsement.

Finally, in May this year, Council adopted several advocacy priorities including transport, mining in Toodyay, water management, energy sustainability, and tourism, culture and events. These priorities will inform our advocacy efforts on behalf of the Shire of Toodyay and our community. I look forward to continuing to work collaboratively with Council and the community to achieve positive and sustainable outcomes.

Advocacy Activities

At the May 2022 Ordinary Council Meeting, the following priorities were adopted to inform the Shire's future advocacy activities.

Priority Area	Description
Transport	Options and funding for a bypass that reduces heavy vehicles impacting local road conditions, buildings and maintenance, as well as affecting the Shire's tourism and heritage brand. More effective connectivity for users of the proposed Orange Route. Proclamation of regional connectors. Increased funding for roads, bridges and road drainage construction and maintenance. Approach to clearing and clearing permits.
Mining in Toodyay	Multi-faceted research involving environmental, social and economic impact mitigation strategies and lobbying for returns to the Shire of Toodyay.
Water Management	Planning, design and construction of infrastructure to improve water sustainability including drainage, water catchment, treatment and reuse.
Energy Sustainability	Alternative energy options are explored such as fleet conversion, solar and other natural energy sources.
Tourism, Culture and Events	Building Toodyay's economy and liveability through attraction of events, opportunities for arts and cultural heritage and tourism.

Current Elected Members



Rosemary Madacsi
Shire President



Beth Ruthven
Deputy President



Philip Hart
Councillor



Michael McKeown
Councillor



Danielle Wrench
Councillor



Susan Pearce
Councillor



Charmaine Duri
Councillor



Steven McCormick
Councillor

Executive Staff



Suzie Haslehurst Chief Executive Officer

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



Tabitha Bateman Manager Corporate & Community Services

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



Jan Augustin Manager Infrastructure and Assets




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



Hugo de Vos Manager Development and Regulation

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

Plan for the future - Overview

 <p>Social: Our community wellbeing and connection</p>	 <p>Economic: Business and jobs in the community</p>	 <p>Natural environment: Protecting where we live</p>
Strategic outcomes		
<p><i>Toodyay is a safe, cohesive, and healthy community.</i></p>	<p><i>We will attract, develop, and maintain business in Toodyay.</i></p>	<p><i>Toodyay is a proud, rural lifestyle community with many natural assets including ecosystems that are maintained and protected for future generations.</i></p>
Objectives		
<p>O1: Maintain and develop services that meet the requirements of our diverse community.</p> <p>O2: Facilitate community safety and wellbeing.</p> <p>O3: Support the development of places and spaces for recreation, learning, art and culture.</p>	<p>O1: Encourage and support investment into new and existing businesses in Toodyay.</p> <p>O2: Promote Toodyay as a tourism destination.</p> <p>O3: Encourage economic diversification.</p>	<p>O1: Preserve and protect our natural assets for future generations.</p> <p>O2: Ensure sustainable operating practices.</p>
Measures to be assessed and reported to Council and the community		
<ul style="list-style-type: none"> ▶ Level of community satisfaction with services offered, through repeat surveys of established baselines. 	<ul style="list-style-type: none"> ▶ Satisfaction with business support services offered by the Shire. ▶ Growth in local employment. ▶ Growth in tourism visits. 	<ul style="list-style-type: none"> ▶ Annual reporting on the quality of Shire controlled nature reserves. ▶ Annual reporting on the implementation of the Environmental Management Strategy.

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



Built environment:
Our buildings,
roads, and
transport



Governance:
The way the
Shire leads and
operates

*Our community can live,
work, and play through
planned development and
maintenance.*

*A Council that engages
with the community
and provides good
governance on behalf of
the community.*

O1: Ensure safe & sustainable transport options.

O2: Ensure our built environment meets community needs.

O3: Improve processes to support the built environment.

O1: Provide accountable and transparent leadership for the community.

O2: Consistently improve our governance practices.

O3: Ensure rigorous organisational systems.

- ▶ Condition of Shire assets.
- ▶ Community satisfaction with public spaces.
- ▶ Condition of Shire controlled heritage assets.

- ▶ Community satisfaction with the Shire's responsiveness.
- ▶ Improving Net Promoter Scores for the Shire.
- ▶ DLGSCI financial health indicator.



CORPORATE & COMMUNITY SERVICES



From Left to Right: Cr Madacsi (Shire President); Hon Sandra Carr MLC (Labor Member for Agricultural region); and Mr Robert Miles (Chairman of the Noongar Kaartdijin Aboriginal Corporation).

Reconciliation Action Plan moving forward

The Shire has confirmed its commitment to the Reconciliation Action Plan launched a year ago, by partnering with the Noongar Kaartdijin Aboriginal Corporation to share more information about Aboriginal culture and history in our museums and our community.

On 17 Dec 2021, Sandra Carr, MLC (Member for the Agricultural Region) presented the Shire with an award regarding the Lotterywest Grant for the Truth Telling Project.

The project “Gnulla Karnany Waangkiny” (“Our Truth Telling”) has been an opportunity for the local Aboriginal community to tell their own story in their own words. Its implementation is stretching across more than one financial year.

The first group of 17 display boards was installed at the Newcastle Gaol Museum in June 2022.

Syred's Cottage

In the 1970s and 1980s, the Shire of Toodyay and the local Toodyay community took over the management and restoration of Syred's Cottage, which became a permanent entry on the State Heritage List in 2004.

In 2014, ownership of the property was transferred to the Shire.



MUSEUMS & HERITAGE

The ongoing challenge of meeting the Shire's obligations to care for this heritage listed property was magnified by the Shire also being responsible for six other State Listed buildings.

In 2021, a decision was made to transfer ownership to a direct descendant of William Edward and Frances Syred, the original owners of the property from 1859. In early 2022, advertising for expressions of interest was undertaken, followed by a closed tender process to determine who this would be. Advice was sought from an independent heritage architect on the development of criteria used to make this judgement, and on the evaluation of the responses received. A final decision to transfer ownership from the Shire was made at the June 2022 Council meeting.

Museum Promotion

Updates on museum activities are regularly posted on our social media accounts. During May 2022, the Getaway film crew visited Toodyay and the Newcastle Gaol while filming a segment for their television program.

School holiday activities at our Museums

We continue to offer free activities for our younger visitors during the school holidays.

In September 2021 we created a new treasure hunt around the entire Newcastle Gaol Museum precinct, and in April 2022 we promoted the "Fun Facts For You to Find" activity at Connor's Mill. We are supported by our volunteers who engage with our visitors and often provide additional prizes such "grass-tree heads".



Museum

Community partnerships

In February 2022, Toodyay RSL unveiled a monument dedicated to the life of Alma Beard. The museum was able to provide a metal interpretive sign as a template for the information panel used on the memorial.



MUSEUMS & HERITAGE



Volunteers

Our volunteers are a vital part of our museum operation and undertake many activities in front of and behind the scenes. As well as welcoming our visitors at the gaol seven days a week, they help with displays and work behind the scenes on vital projects such as transcribing ledgers, documentation and fundraising for museum and community projects. We very much appreciate the new bench seats paid for from volunteer funds which were installed behind the old gaol, beside the machinery shed and next to Pelham Brook.

Collections

High-resolution photography of objects, historic maps, plans and artworks continues. This enables our collection to be shared more easily in its digital form and for its condition to be monitored more efficiently. Most of this work has been undertaken voluntarily by members of the community.

The museum online

Another long-term project the Shire has committed to is sharing photographs and information about our museum collection and our history to the online platform Collections WA. Around 1,500 more individual records were publicly available during 2021/22. We are continuing to upload to this platform.

The Newcastle Gaol is also included as a destination on a new cultural tourism website called WAndersonland. This website promotes all of our State's collections from such diverse places as cultural centres, gardens and historic houses and encourages tourists to tour the regions by tracking down unique and special objects. Some of our artefacts that are permanently on display are featured.

ECONOMIC & COMMUNITY DEVELOPMENT

Events

Run by the Shire of Toodyay

Toodyay International Food Festival 2021

We had our most successful International Food Festival and Family Fun Day ever in August 2021, with an attendance of 6,050.

One section of the festival featured 18 food stalls, a large dining area, and onstage entertainment. Another section had six food stalls and a range of family activities on offer, including a bouncing castle, face painting, animal farm and more. Activities at the event were designed to enhance the Avon Descent spectator experience, and encourage event attendees to spend more time in Toodyay.



**FOOD
FESTIVAL**

Australia Day January 2022

Our Australia Day breakfast was held on a beautiful day at the Toodyay Recreation Centre. Locals enjoyed live music and a plentiful breakfast cooked by Shire Councillors and staff, followed by a pool party at the aquatic centre.



(From left to right) Australia Day Ambassador (from Auspire, the Australia Day Council of Western Australia) Ms Steph Jackson, with Alyssa Farrall (Nominee) and Hannah Morrison (Winner) of the “Youth Community Citizen of the Year” category—Australia Day—26 January 2022.



The crowd gets into the Australia Day celebrations!



Cr Madacsi cooking breakfast

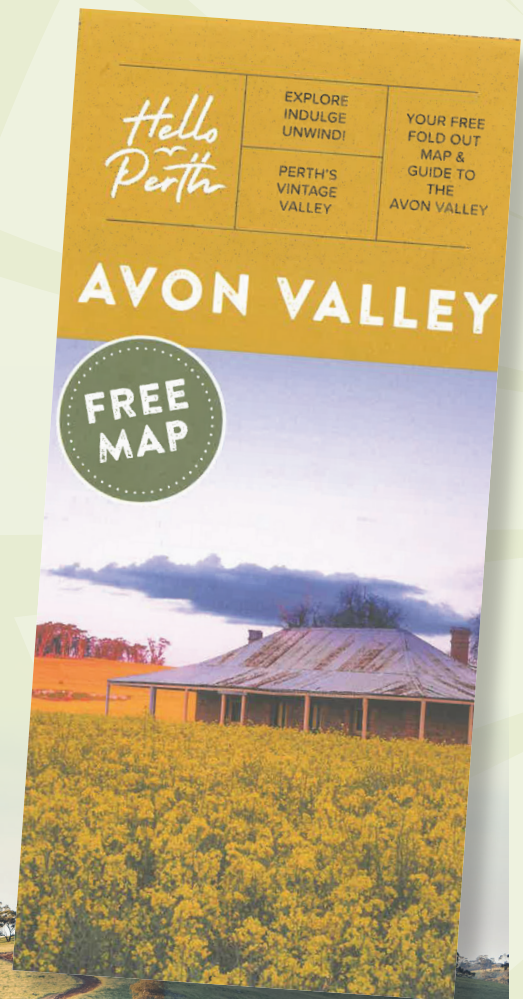
TOODYAY VISITORS CENTRE

Other Events 2021 – 2022

Toodyay welcomed a range of events this year, after so many were cancelled in 2020 due to the COVID pandemic. Successful events included the Toodyay Agricultural Show, Moondyne Festival, Picnic Races, Bush Poetry Festival, Toodyay Fibre Festival and Black Dog Ride.

Tourism

The Avon Valley Alliance collaboration produced new brochures and maps as well as a marketing plan with Destination Perth and the Avon Valley Alliance. We welcomed some exciting new businesses in the Toodyay Manor (and the Arts Toodyay Gallery housed within), Heavenly Waters and Serenity Water.



TOODYAY VISITORS CENTRE

Centre Visitors

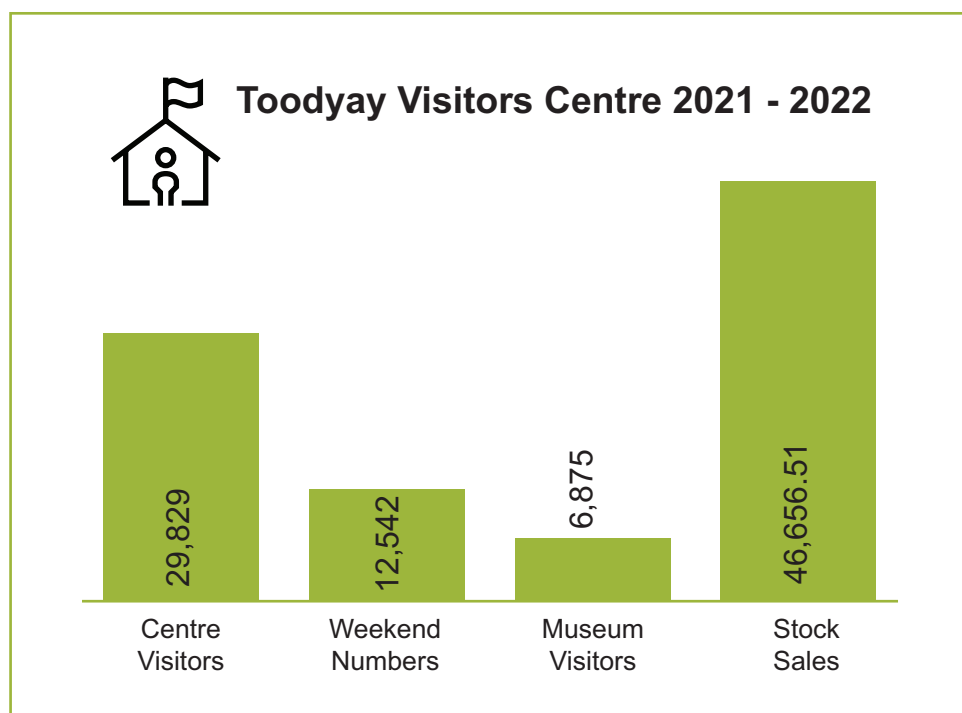
Toodyay experienced a similar volume of visitors over 2021/22 to the previous year, with the beginning of winter being the only significant decrease in visitors. Western Australia remained closed from other states and overseas travellers for much of the year and as such, Toodyay benefited as being a great place for day trips and an alternative to venturing south.

Toodyay remains a popular place to visit on weekends, with a monthly average of 570 people calling into the Visitors Centre. Returning visitors and those interested in wildflowers and bush walks are the most significant visitors in our feedback data collection.

Having two museums rich in historical information is an attraction for visitors wanting to learn more about their family history. The Newcastle Gaol experiences a higher volume of visitors throughout the weekends, while Connor's Mill has a steady flow of visitors overall.

Centre Staff

2021/22 saw a change in the Visitors Centre management at the end of October 2021. The first quarter saw regular staff meetings and family tours of reserves in preparation for wildflower season. The second quarter had new management, with focus directed towards the new staff member learning the role. An introduction of a 2022 Toodyay calendar was included in this quarter for the new year. Third quarter saw the Economic Development Coordinator leave her role, and many of the tourism projects she managed were handed over to the Team Leader until a replacement was found. Family tours of local attractions were also included in this quarter, along with staff training. The final quarter saw the introduction of the Reconciliation artwork from Sarah Miles into the Visitors Centre along with a wall wrap image of Pelham reserve. The winter wildflowers also started to attract orchid hunters back to Toodyay.






TOODYAY MINI RAIL




The Year in Numbers


 **160**
new members

 **2,208**
interlibrary loans processed

 **2,264**
digital library items checked out via eResource

 **270**
cumulative public computer sessions and Wi-Fi logins per month

 **14,467**
physical library items issued

 **61**
new Facebook group members



A Christmas ornament handmade and gifted to library staff by a regular patron

Curating Our Collection

We have added approximately 100 new items to our shelves each month of the past financial year—comprised of State Library of WA (SLWA) selected stock, new local stock chosen by staff, and donations from our members. We also continue to visit the State Library of WA (SLWA) throughout the year to complete stock exchanges, which allows us to selectively refresh sections (e.g. junior fiction, DVDs or large print) as needed. When adding to or streamlining our 10,000+ collection, our aim is to strike a balance between a) building up access to popular authors and topics, and b) regularly turning over stock to keep our collection fresh. We believe that Toodyay's smaller community size and our corresponding member numbers gives us an advantage in assessing our patrons' wants and needs, making it easier for us to curate a targeted collection and build a reputation as a premier Wheatbelt library.

eResources

In July 2022 we launched a brand new eResource platform, Hoopla, which joins our existing platforms BorrowBox (eBooks and eAudiobooks), Overdrive (eBooks, eAudiobooks and magazines) and Kanopy (films and documentaries). Hoopla is home to digital books, audio books, comics, music, movies and TV series, helping us to expand even further on what we can offer our members. A Hoopla How-To Guide has been created and added to the eResources page on the Shire website, which we have also revamped. We continue to promote our eResources wherever possible, emphasising their free accessibility, user-friendliness and array of entertainment options.

Children's Activities

Our weekly Baby Rhyme Time/Toddler Story Time sessions ceased for a portion of the 2021/22 financial year due to increasing COVID-19 cases. We are happy to have sessions now weekly again and commandeered by our new casual library assistant. These sessions have been well-attended, particularly by parents of infants. As always, we are supplying Better Beginnings packs to young children through Toodyay District High School and the Child Health Nurse—proudly helping foster literacy, provide sensory experiences and nurture imaginations from the early stages of children's lives, all hugely important to their development.

Regular and Special Events

Our Meeting Room is regularly used by members of our Book Club (first Wednesday of each month) and by the local University of the Third Age discussion group (fortnightly on Thursdays). It is also frequently used as a space for studying and tutoring sessions. We are currently in the process of adding a philosophy discussion group to our calendar of regular events.

We hosted a variety of special events throughout the 2021/2022 financial year: a wildflower-inspired tile-making workshop; Christmas Table Centrepieces with Christmas 360; an author talk with Fiona Palmer and Rachael Johns; and a digital photo-sorting workshop. We are currently organising our 2022 Christmas workshop, most likely to be in collaboration with Christmas 360 once again. It will take place in December and we expect it to be our most popular event of the year.



Some of the fantastic creations from our tile-making workshop (above) and Christmas table centrepiece workshop.



DEVELOPMENT & REGULATORY SERVICES

It has been a productive time for the department which has, over the last financial year, seen a change in leadership and welcomed new Planning & Compliance, Environmental Health and Development Support officers on board, in a mixture of promoted and new staff. The new team is an enthusiastic mixture of experience and fresh ideas, both of which is helping build the profile of the department within the community. This is also aided by the department's earlier relocation to the Visitors Centre.

Aside from the main projects and day-to-day activities listed, the Development and Regulatory Services team has engaged in a revamp of its procedures. This has involved consultation with a number of other Western Australian Local Governments, with a view to obtaining guidance for the preparation of these documents. Ultimately, the department is seeking to develop a suite of internal and external procedures which will be seen as a benchmark in the immediate region. Collaboration with other Local Governments is essential, and is a better use of limited resources. The sharing of knowledge, ideas and resources is proving to be beneficial, as most Local Governments in the vicinity share similar and external issues. The next phase of this project will see further work done on the department's pages on the Shire website, so that the internal and external user experience is improved to the point that it too is seen as a benchmark for Local Governments.

Planning and Compliance

One of the key focus points, both in terms of challenges to the department but also progress, has been compliance. Compliance is an essential part of regulatory services, and refers to adherence to laws, regulations, guidelines and specifications relevant to the Shire's Regulatory function. Non-compliance issues will unfortunately always be part of the landscape, and the Shire has an obligation and an opportunity to improve how these matters are dealt with—particularly so they are handled in a fair and consistent manner. Compliance issues tend to be highly resource-intensive on Officer time, and this ultimately takes our staff away from other projects which really do take the Shire and Community forward.

The department is improving community education on compliance matters. This is done through increased presence in the Shire pages of the Toodyay Herald, and also in written communication to landowners. However, it is also taking a more consistent approach with punitive measures such as infringements. It is thought that, with both educational and punitive approaches being honed and refined, compliance matters will be handled more efficiently in the future.

Another key focus in the last financial year has been a complete review of the Shire's Local Planning Policies and other regulatory policies. During this time the Shire has adopted a new *Local Planning Policy – Advertising for Planning Proposals*. This is now a standalone policy guiding public consultation matters relating to development within the Shire, and it is now consistent with the deemed provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015*. The Shire of Toodyay has also adopted a new policy in Use of *Surveillance Devices*. This was introduced to provide a policy on the use of surveillance devices, particularly the body cameras worn by the Shire of Toodyay Rangers. Other policies being worked on but not yet adopted are *Local Planning Policy – Dams* and a *Dogs* policy.

The Shire is bringing a combined non-habitable structures local planning policy out for community consultation in November 2022. This policy will combine outbuildings with shipping containers and other storage sheds into one policy.

The two big policy pieces – Extractive Industries and Central Toodyay Heritage Area – are currently under development and scheduled to be brought to Council and community in 2023.

The Shire has been involved in one appeal to the State Administrative Tribunal (SAT) to do with the development of a number of on-stream dams. The matter eventually went back to the Council for reconsideration after mediation with the applicant. The key outcome of this process was that it triggered a timely review of the existing Local Planning Policy on dams. The resulting policy being worked on will provide guidance to Councillors, Shire staff and applicants with regard to proposals for the construction of dams.

Rangers

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

The Shire's Rangers have been collaborating with the Toodyay Agricultural Alliance as part of an all-out approach to identify, map and trap feral pigs within the Shire. More recently, the Rangers have also been working with the Shire's Environmental Health Officer and in conjunction with the Department of Health to conduct research on Japanese Encephalitis Virus (JEV), as feral pig surveillance is likely to play a role in informing decisions around the rollout of the human JEV vaccination strategy. Individuals participating in the surveillance program will be greatly contributing to the JEV response in WA.

A continuing initiative of the Rangers has been public education. In the last financial year, the team has held barbecues for the community as a way of attracting people to come and have informal chats about important issues. This financial year, the focus was on making people bushfire ready, with a particular focus on firebreak requirements. The Rangers are keen to work with the community on these important safety matters and see education and approachability as the key.

The Rangers were also assisting the Shire with a review to the State Administrative Tribunal (SAT) for the keeping of more than two dogs. The initial decision to refuse the application was successfully reviewed as part of this process, and the third dog was allowed. A positive outcome for the Shire was another timely review of its existing 3-6 dogs policy. Current legislation permits property owners to keep a maximum of two dogs without requiring approval from Council. In some circumstances, residents may wish to keep more than the prescribed number; however, approval from the Shire is required. This new robust policy will be used to clearly communicate the Shire's position on dogs within the Shire, while also providing clarity to dog owners (and prospective owners), as well as a clearer way for the issue to be administered and regulated by Shire staff and Elected Members.

ENVIRONMENTAL HEALTH OFFICER

Environmental Health Officers work to provide an operational framework for good community health, and enforce state and local health laws in coordination with the State Government to ensure high environmental health standards are maintained. The Shire's part time Environmental Health Officer issues licences, investigates health complaints, and conducts inspections of lodging houses, food businesses, offensive trades, on-site wastewater systems, caravan parks, animal establishments, public buildings, public traders and events.

In 2021/22, the Shire of Toodyay has been an active participant of the Wheatbelt Local Government and Health Partners Collaborative Series (launched in 2021), the Regional Environmental Health meetings in Northampton and Corrigin, Wheatbelt Chronic Conditions Collaborative, and Wheatbelt Food Community launch.

Free FoodSafe training for food businesses and community members went live for the Shire of Toodyay in collaboration with the EHA 2021; and in 2022 the State Mobile Food Vendor Centralised Register also went live, with Toodyay as an early adopter.

Shire Officers formed a Pandemic Working Group at the end of 2021 to plan and prepare for COVID-19 and the effects it may have in Toodyay. Actions of the PWG included early acquisition of RATs for Shire staff, volunteers and DFES personnel; early acquisition of KN95 masks for volunteers; and bulk acquisition of disposable masks for visitors. The Shire also acted to install HEPA and UV-filtering air purifiers in both Shire and high public access buildings. As part of their duties, officers collaborated with the Health Department on reporting and compliance matters, and organised and distributed free blood oxygen monitors.

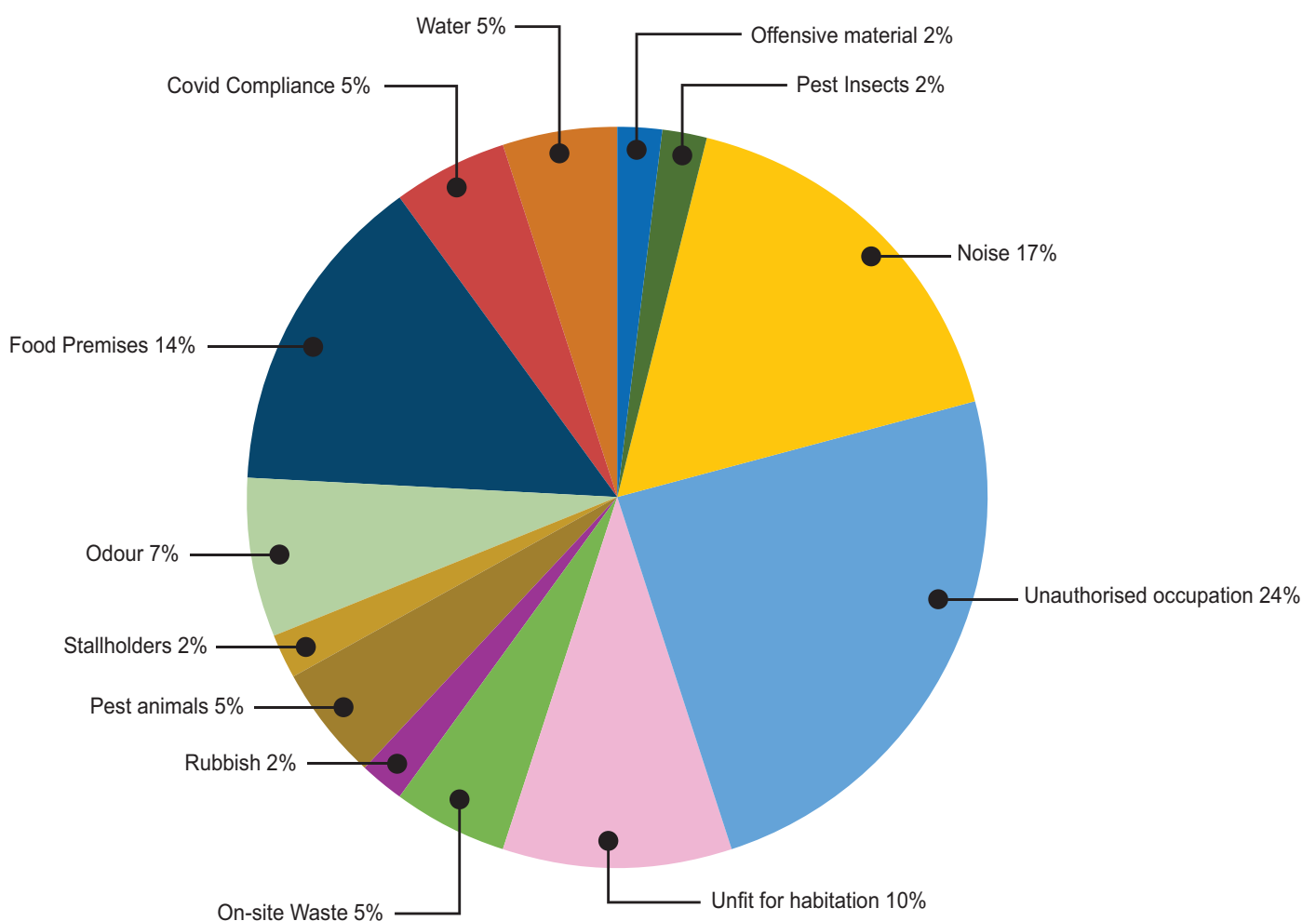
Environmental Health Numbers

New Food Businesses	7
Registered Food Businesses	56
Food Business Inspections	34
Food Complaint Investigations	4
Food Illness Investigations	1
Coordinated Food Sampling undertaken	6
Industrial Investigations	2
Arbovirus Investigations	1
Stallholder Permits	119
Wastewater Approvals	36
Wastewater Permits to use	7
Water Samples	54
Soil Samples	7
Contaminated Sites	3
Improvement Notices	3
Noise Warnings	11
Health Infringements	2
Hazardous Waste clean-ups	2

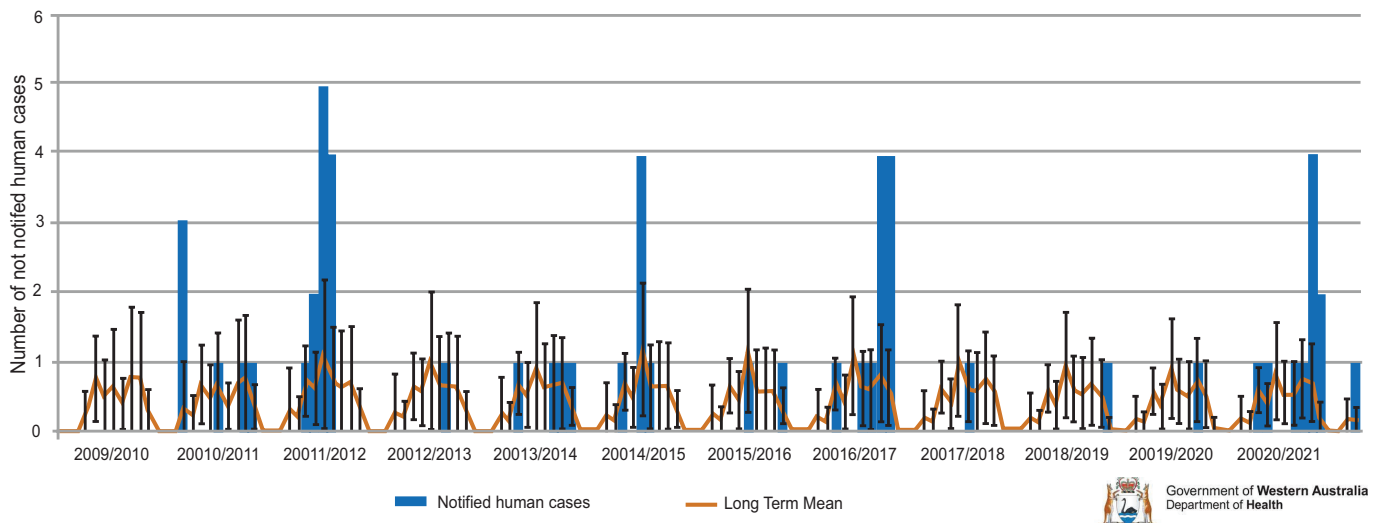
In 2022, the Shire has engaged DPIRD for assistance in Feral Pig trapping. The Shire is also collaborating with the Department of Health in establishing a program of active JEV surveillance. In 2021/22, Toodyay officers participated in the ECU-led Wheatbelt research report into Corellas and the NRM Wheatbelt pest parrot strategy workshop in Northam.

An independent consultant has been contracted to provide an unbiased review and guidance for the Shire's Public Health and Wellbeing Plan. A Toodyay Health Profile has also been developed to help inform planning and policy, and a Public Health and Wellbeing Survey has been prepared for community input at the end of 2022. The health and wellbeing survey and community consultations will be used to discover the priorities in Toodyay's health landscape, and what has changed in terms of community needs, priorities and demographics over the past four years.

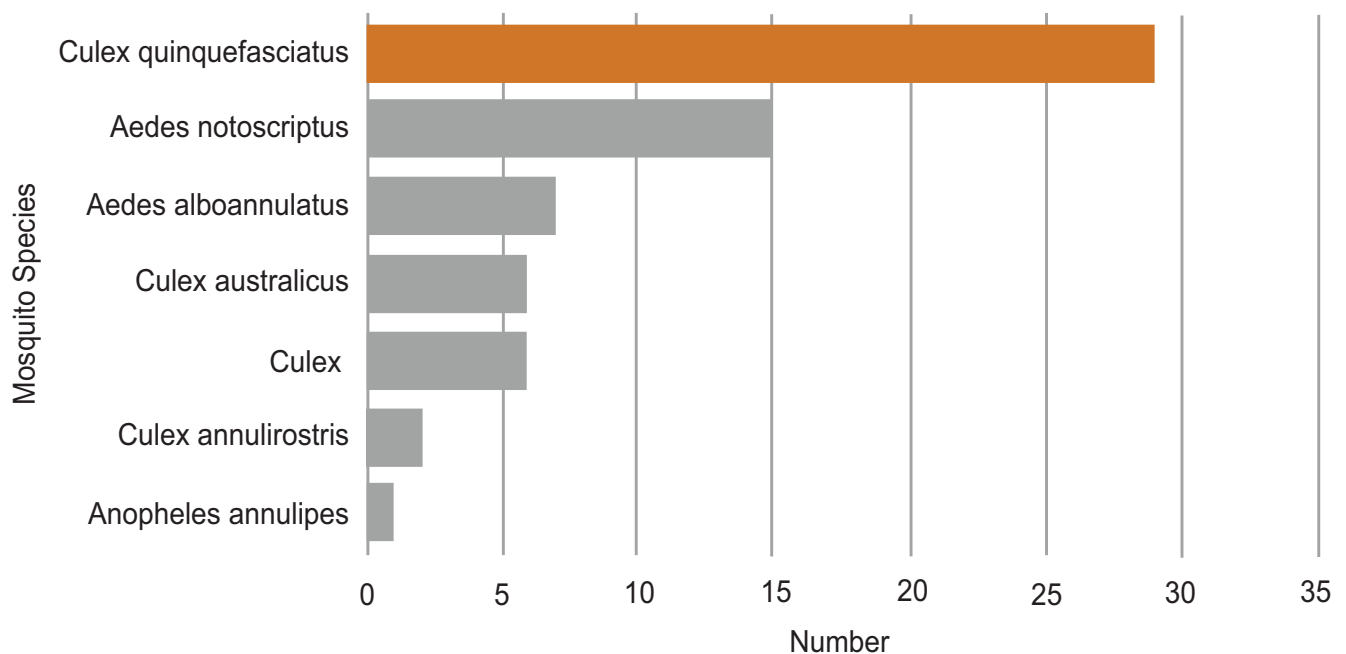
2021-2022 Complaints



Long term cases of Ross River virus (Toodyay (S) LGA)



‘Mosquito Species’: by average trapped number



2021-2022 Mosquito Monitoring Program



Aedes notoscriptus

- Breed in clean water within the domestic environment and artificial containers; prefer to stay close to houses
- Vicious; active dawn and dusk, occasionally at night and daytime; prefer shade
- Active year-round, more in warmer months in South WA
- Known carrier of RRV



Culex quinquefasciatus

- Live in clean or polluted water, artificial containers and street drains
- Active at dawn, dusk and night
- Active year-round
- Poor disease vector in WA

BUILDING & STATISTICAL INFORMATION

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

Building

Building Permits/approvals	No.
Dwellings	36
Outbuildings	62
Patios	20
Water tanks	25
Carports	9
Swimming pools	7
Ancillary	1
Retaining walls	4
Additions and alterations	5
Insurance repairs	1
Demolition	5
Retrospective	6
Re-roofing	1
Tiny cabins	1
Training rooms	1
Emergency service facilities	1
Building extensions	2

Planning

Development applications	102
--------------------------	-----

Approval	No.
Septic tank	25
Permit to Use	5
Stallholders	73
Subdivisions	
Referrals	3
No. of new Lots proposed	3

Approval	No.
Septic tank	25
Permit to Use	5
Stallholders	73

Ranger Services

	No.
Abandoned Vehicles	4
Fallen Trees	57
Misc.	Parking Control 32
	Rural Street Number 18
	Other 32
Dog Control	Customer Contact 100
	Declared Dangerous 1
	Surrendered/Impounded 80
	Dog Attacks 40
Cat Control	Customer Contact 40
	Trapped 52
	Surrendered/Impounded 33
	Other 25
Stock Control	Customer Contact 30
	Stock on Road/Trespass 70
	Other 11
Animal Welfare	Animal Welfare 150
	Ranger Attendance 150
	RSPCA Involvement 2
Firebreak / Fire Control	Customer Contact 200
	Variation Approvals 90
	Cautions/Infringements 20
	Investigations Attended 5
	Firebreak Inspections 321

EMERGENCY SERVICES

Emergency Management Officer

In November 2021, in recognition of the increased requirements and risk in the emergency services and management space, Council agreed to allocate additional resources, and the 'Emergency Management Officer' (EMO) role was created.

Key functions of this role include emergency management preparedness, Local Emergency Management Committee (LEMC) involvement, emergency and fire-related administration and support, community engagement/education, and assistance to the Local Recovery Co-ordinators.

The EMO also provides support to Ranger Services for fire-related compliance inspections, and assists with aspects of volunteer training—helping the Shire meet its workplace health and safety obligations for the Bush Fire Service.

The position works closely with the Community Emergency Service Manager (CESM) and Reserves Management Officer (RMO), providing diversification of Emergency Management knowledge within the organisation; and provides backfill of the CESM role for periods of leave or secondment.

The EMO role allows for a dedicated resource to increase knowledge and improve preparedness and community awareness. It also allows for greater scope for the role to leverage increasing funding opportunities available in this industry.



EMERGENCY SERVICES



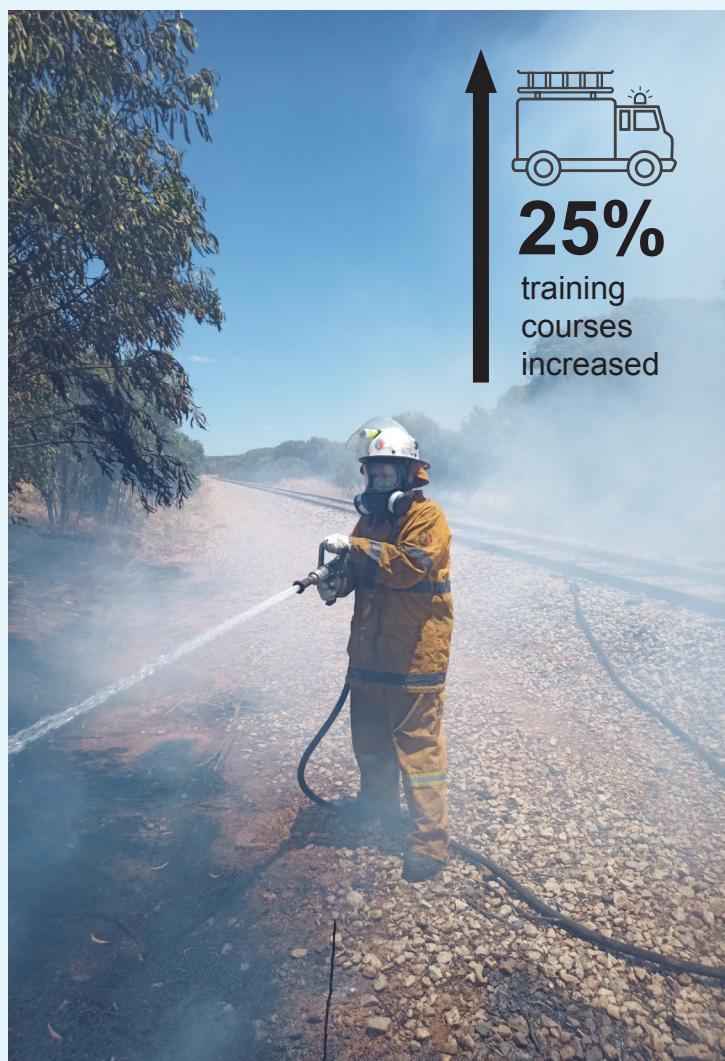
Bushfire Brigades

In 2021/22, the Shire's five Bush Fire Brigades welcomed 25 new members. This came despite the added overhead of the COVID-19 vaccine mandate for emergency services workers. The majority of these members were new to Toodyay, arriving as part of a local post-COVID real estate boom.

To cater for the incoming members, foundation training courses were increased by 25%, something our dedicated volunteer trainer assessors took in their stride.

While the fire season itself was below average for turnrounds, our volunteers showed their true commitment at the Bindoon Defence Training Facility on Christmas Day and the days that followed.

Despite the challenges of COVID, our bushfire volunteers were steadfast in continuing their essential services that protect the Toodyay community.



Attending to the Culham Railway fire, December 2021



Fire Mitigation

2021/22 saw continued, concerted effort put into bushfire mitigation around the Shire. The DFES-issued Mitigation Activity Fund grant allowed a range of works to be undertaken on Shire-managed Crown Lands. 56 individual treatments—totaling over 100ha—were completed, including forestry mulching, fire access track work with erosion control, chemical application and slashing.

The DFES Mitigation Activity Fund grant totalled \$447,448, and followed on from successful programs in the 19/20 and 20/21 financial years. The Mitigation Activity Fund is funded by the Emergency Services Levy.



DFES Mitigation
Activity Fund
grant totalled

\$447,448

Fire Management Services prepare to mulch firebreaks in Boyagerring, May 2022

EMERGENCY SERVICES



Fire Emergency Water

The 2021/22 financial year saw the completion of various fire emergency water upgrades around the Shire. Upon completion, the strategic network now achieves over 99% compliance for appliance turnaround time to 'residential-themed zoned' properties, when retrospectively applying the 'Guidelines for Planning in Bush Fire Prone Areas'. The works have included new sites, site upgrades, site renewals, and a relocation:

- ▶ Relocation – Picnic Hill x Hasson to West Toodyay x Picnic Hill, upgraded to 47k ltr (safety)
- ▶ Upgrade – McKnoe x North, upgraded to 54k ltr (asset recycling, former Julimar BFB tank)
- ▶ Upgrade – Julimar Fire Station, pressurised/backup power/new bore, upgraded to 94k ltr
- ▶ Upgrade – Bejoording Fire Station, upgraded to 141k ltr
- ▶ New Site – Cobbler Pool x Lovers x River, 47k ltr
- ▶ New Site – Drummondi Drive (Lloyds Hill), 47k ltr
- ▶ New Site – Jingaling x Toodyay, 47k ltr
- ▶ Site Renewal – Coondle Drive, 47k ltr
- ▶ Site Renewal – Horseshoe x Timber Creek, 47k ltr
- ▶ Site Renewal – McKnoe x Hill, 47k ltr



99%

compliance
for appliance
turnaround time



These works were made possible by the generous contributions of:

- ▶ WA Recovery Plan/DFES Water Tank Program—\$120,554
- ▶ Department of Water and Environmental Regulation Funding via the Community Water Supply Program—\$31,584
- ▶ Shire of Toodyay—\$9,791

The Shire thanks its funding contributors, and acknowledges the amazing work of our volunteer firefighters who rely on such infrastructure.



Relocating a fire emergency water tank from the decommissioned Coondle Fire Shed to Darwinia Road

EMERGENCY SERVICES



New Julimar Fire Station

The 2021/22 financial year saw the completion of the third emergency services facility upgrade in as many years. This time it was Julimar Volunteer Bush Fire Brigade's turn to bid farewell to their humble shed—which served them well for almost 30 years—and move into the relative luxury of their new station. The station features a training/meeting/incident control room, two offices, kitchen, fully accessible bathrooms and showers, air-conditioning, drive-in/drive-out vehicle bay, storeroom, PPE/PPC washing facility, backup power, and upgraded fire emergency water facilities. The fit-for-purpose facility was generously funded by:

- ▶ Shire of Toodyay – \$34,567
- ▶ WA Recovery Plan funding via the DFES Local Government Grant Scheme (LGGS) – capital grant of \$547,100
- ▶ Department of Water and Environmental Regulation Funding, via the Community Water Supply Program – grant of \$25,246
- ▶ WA Recovery Plan/DFES Water Tank Program – \$14,825

The Shire thanks these funding contributors, and acknowledges the amazing work of the Julimar Bush Fire Brigade volunteers and other volunteer emergency services brigades and units in the Shire.

INFRASTRUCTURE AND ASSETS

The Shire of Toodyay's Infrastructure and Assets Department plays a vital role in maintaining and building infrastructure assets. It is responsible for the general health and wellbeing of the local community, reflected in activities such as maintaining drainages, public toilets and waste disposal; and the upkeep of recreational facilities such as parks, gardens, reserves, bridges, local streets, footpaths and roads. In addition, it provides resources for hosting unique and well-known festivals and events that boost the community's pride, encourage tourism, and foster local commercial benefits.



Toodyay Moondyne Festival



The Infrastructure and Assets Department is structured in seven high-performing teams: Parks and Gardens, Construction, Maintenance, Building and Mechanical Services, Administration, Reserves Management and Emergency Services. These seven teams, comprised of just 20 staff members, are key to delivering high-quality services and facilities, and to ensuring that Toodyay's local communities function effectively on a daily basis.

The 2021/22 financial year has been challenging for our infrastructure teams. The COVID-19 pandemic, supply chain issues, and excessive environmental approval processes lead to a loss in productivity and created constraints on both schedules and budgets.

Operational Activities

The Infrastructure and Assets department is responsible for many service areas and operational activities in the Shire of Toodyay. Key activities include the following:

Key Activities	
1.	Bridge Maintenance
2.	Building Maintenance
3.	Cemetery Services
4.	Culvert and Stormwater Drainage Maintenance
5.	Crossover Applications
6.	Clearing Permit Applications
7.	Community Emergency Management
8.	Extractive Industry Management
9.	Fleet Management
10.	Footpath Maintenance
11.	Fire Mitigation
12.	Funding Applications
13.	General Road Maintenance
14.	Restricted Access Vehicle Applications
15.	Parks and Gardens
16.	Project and Contract Management
17.	Reserve Management
18.	Road Construction
19.	Signage
20.	Street Lighting
21.	Traffic Management Plan Review and Approvals
22.	Traffic Management
23.	Trail Maintenance
24.	Verge Maintenance
25.	Waste Management
26.	Weed Control

Customer Request Statistics

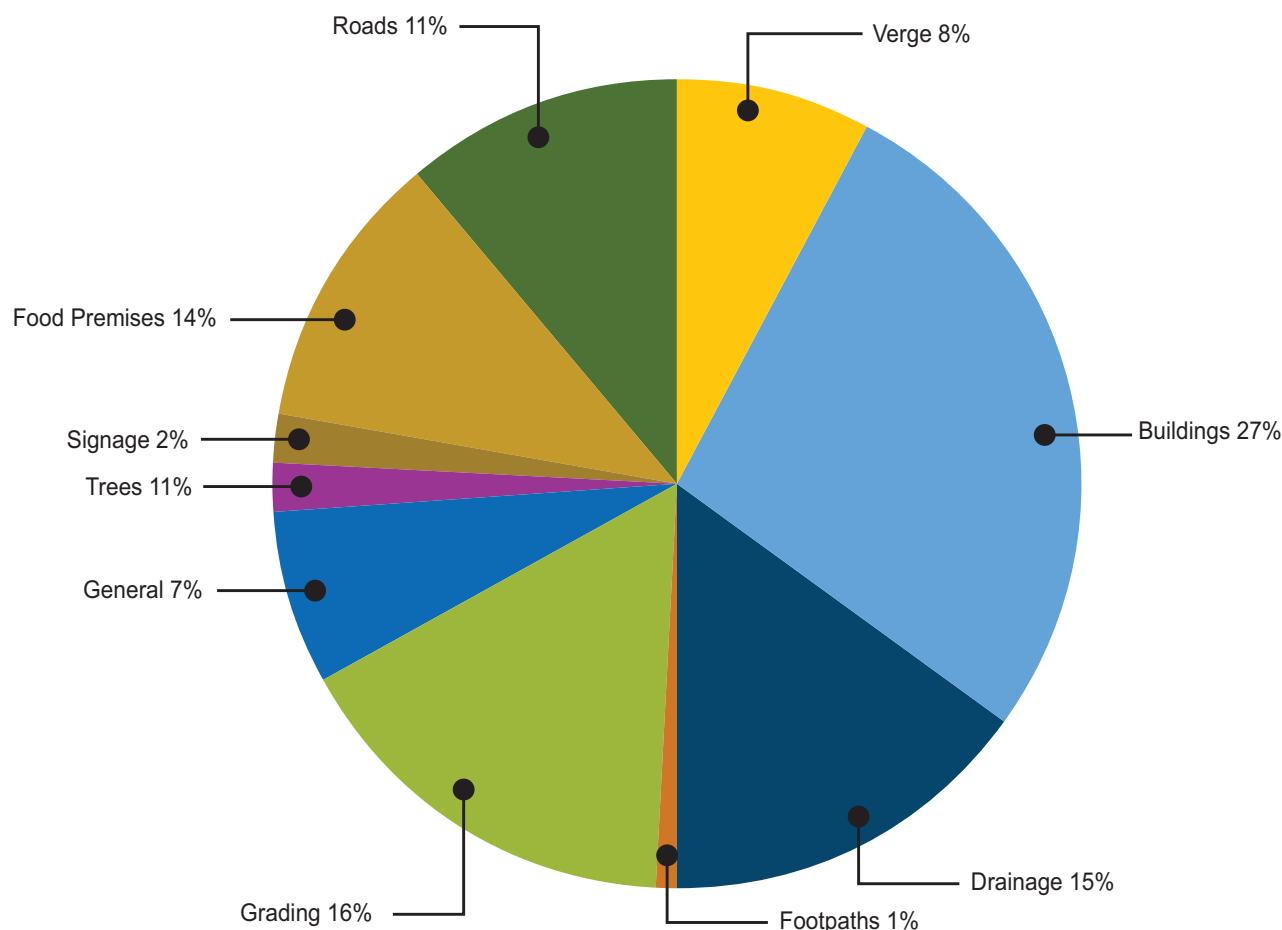
In 2021/22, the Shire of Toodyay received over 623 customer requests related to infrastructure and assets. These requests from residents contained compliments, comments, service complaints and issues or fault reporting.

Significant weather events and an increased volume of rain experienced in 2021/2022 required our operational teams to attend to a range of requests, including obstructed stormwater drains and culverts, damaged roads and fallen trees. In addition, the Shire's operational teams were actively involved in maintaining buildings, roads and verges.

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



623
customer requests



Graph 1: Customer Request Statistics 2021/2022

INFRASTRUCTURE AND ASSETS

Capital Works Program

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

The table below lists all Council-approved projects in the Capital Works Program for 2021/22.

Location	Dimension in km			Funding in AUD			
	Start	End	Lengths	Grant	Reserve	Municipal	Total
ROAD RE-CONSTRUCTION AND UPGRADE							
Morangup Rd	10.21	14.25	4.04	\$85,134	-	-	\$85,134
Dewars Pool - Bindoon Road	11.68	14.30	2.62	\$156,297	-	\$109,082	\$265,379
ROADS TO RECOVERY PROGRAM							
Toodyay St	0.00	1.00	0.52	\$361,878	-	-	\$351,220
FEDERAL BLACK SPOT PROGRAM							
Bindi Bindi Toodyay Rd	9.18	3.00	3.00	\$421,200	-	-	\$293,538
REGIONAL ROAD SAFETY PROGRAM							
Bindi Bindi Toodyay Rd	0.00	20.33	11.15	\$185,190	-	\$170,146	\$351,336
ROAD RE-SEAL							
Red Brook Cycle	0.00	3.74	3.74	-	-	\$90,159	\$90,159
Sinclair Place		1.05	1.05	-	-	\$41,984	\$41,984
Ferguson Rd	0.00	0.65	0.65	-	-	\$21,746	\$21,746
Salt Valley Rd	0.00	2.24	2.24	-	\$131,040	\$46,978	\$178,018
Chitty Rd	0.00	1.15	1.15	-	\$28,175	\$5,625	\$33,800
Katta Rise	0.00	0.29	0.29	\$10,657	-	-	\$10,657
River Rd	5.60	7.10	1.50	\$40,308	-	-	\$40,308
Coondle West Rd	1.00	4.84	3.84	\$98,996	-	-	\$98,996
BRIDGES/CULVERTS							
Clackline Road Culvert	10.18	10.18	0.00	\$90,167	-	-	\$90,167
Boyagerring Rd Floodway	-	-	-	-	-	\$17,796	\$17,796
Telegraph Rd Floodway	-	-	-	-	-	\$53,841	\$53,841
OTHER WORKS							
Toodyay Townsite Accessible Bay	-	-	-	\$9,421	-	-	\$9,421
Hall Road - Tree Pruning	-	-	-			\$13,600	\$13,600
7 Harcourt Street - Drainage	-	-	-		-	\$2,704	\$2,704
Range Road - Drainage Improvement	-	-	-		-	\$3,544	\$3,544
Duidgee Park Swing & Pathways	-	-	-	\$39,495	-		\$39,495
				\$1,498,743	\$159,215	\$577,205	\$2,092,843

Table 1: Capital Works Program 2021/22

Site Impressions

A. Toodyay-Bindi Bindi Road, SLK 9.18-20.33

Construction has commenced with widening of shoulders. This project is funded under the Regional Road Safety Program.



Toodyay Bindi-Bindi Road – Geotextile for soil stabilisation



Completed shoulder widening and sealing

B. Telegraph Road/Toodyay-Bindi Bindi Road, SLK 0.00-3.00

Drainage works completed. The start of road works was pushed back due to vegetation clearing permit delay. Road works will include road widening, installation of guard rails, and seal works. This project has been fully funded under the Regional Road Group Federal Black Spot funding.



Toodyay Bindi Bindi Road – Extension of existing pipes



Completed culvert crossing and headwall.

Site Impressions

C. Morangup Road, SLK 10.21-14.25

Gravel re-sheeting and road surface stabilisation. This project was fully funded by the Local Road and Community Infrastructure Program funding.



Morangup Road re-sheeting

D. Toodyay Street, SLK 0.00-0.52

Works included new footpaths, and the upgrade of stormwater drainage and road. This project was funded in parts by Roads To Recovery funds.



Toodyay Street upgrade – Ripping of existing asphalt

E. Parks and Gardens

The Parks and Gardens team performed important maintenance duties including mowing, raking, street-sweeping, weed-spraying, and the general upkeep of lawns, gardens and street verges to keep the Shire of Toodyay neat and tidy.



Duidgee Park – Completed footpath



Duidgee Park – New pendulum swing



Duidgee Park maintenance

Other maintenance locations include:

- | | | |
|-------------------------------------|--|--------------------------|
| ▶ <i>The Shire Office and Depot</i> | ▶ <i>Toodyay Recreation Precinct</i> | ▶ <i>Anzac Park</i> |
| ▶ <i>Toodyay Showground</i> | ▶ <i>Old Gaol & Police Stables</i> | ▶ <i>Youth Park</i> |
| ▶ <i>Federation Square</i> | ▶ <i>Newcastle Park</i> | ▶ <i>Railway Station</i> |
| ▶ <i>Community Resource Centre</i> | ▶ <i>Alma Beard Medical Centre</i> | |

Reserves Management

Throughout the year, the Reserves Management Officer (RMO) continued to focus on reducing the fire risk on Shire-managed land by maintaining and upgrading fire breaks and access. Without the Mitigation Activity Fund, many of the projects—such as the extensive erosion control work undertaken—could not have been completed. This work has resulted in substantial rocked vehicle crossings now installed at many locations in the reserves.

In addition, productive relationships with local contractors resulted in exceptional on-ground fire mitigation work in the form of slashing, brush-cutting and tree management. This work was conducted both in outlying areas and in proximity of the town.

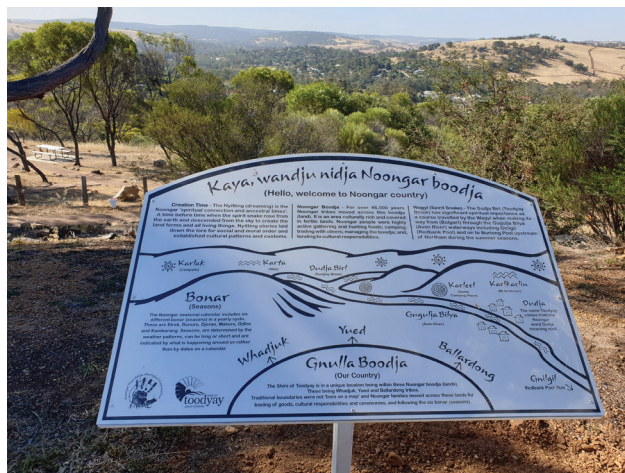
During the fire season, the RMO provided effective support for bush fire response and incident management.

During the cooler months, the RMO conducted invasive weed and feral animal control. Considerable success was achieved, in collaboration with Shire Rangers, to eradicate feral pigs on both reserves and private land.

Community engagement was at the centre of much of the RMO program. By working closely with and supporting groups such as the Toodyay Friends of the River Inc. and the Noongar Kaartdijin Aboriginal Corporation (NKAC), many successful outcomes were achieved. These included a major storm water control construction, revegetation projects, maintenance and upgrading of walking tracks, and various Reconciliation Action Plan projects.



Toodyay Friends of the River volunteers at Pelham Outlet stormwater project



New Noongar landscape interpretive signage at Pelham Reserve Lookout

The RMO continued to work closely with the Visitors Centre to promote and improve the visitor/tourist experience by progressing amenity, information, accessibility and protection of Toodyay's nature reserves and heritage sites.



This signage is part of the Shire's ongoing Reconciliation Action Plan projects.

It was a considerable team effort, and the Shire appreciates and thanks the NKAC, Helen Shanks, Kai Shanks, Glen Rodger and the Maintenance crew.

This signage will take pride of place in Duidgee Park.

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

The Shire of Toodyay provided financial and in-kind support of local events for which inclusion of all abilities was a key community focus. Some events include the Moondyne Festival, Toodyay Agricultural Show and Toodyay International Food Festival. Additionally, Toodyay Community Resource Centre has been provided financial support for community initiatives, and the 'Forget-Me-Not' café continues to be promoted and advertised in various formats.

In its commitment to ensuring that people with disabilities have access to information, the Shire has developed a network in partnership with local businesses, with the focus of distributing key industry information, advice, and grant opportunities. Furthermore, consistent community updates regarding COVID-19 safety measures and access to facilities and information was prioritised in various formats.

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

Further works to improve access to town facilities continues with the installation of public accessible bays in the town site, in line with Australian Standard AS/NZS 2890.6-2009. During 2021/2022, six public accessibility bays have been upgraded in the town centre to accommodate disability access. This has involved installation of new pram ramps at each location, along with new line marking to delineate bays.

The Toodyay Street capital project included the installation of approximately 950 metres of new footpaths (combination of concrete and ferricrete) to link Telegraph Road through to Harcourt Street. This included disability accessible ramps. Funding for future footpaths has already been approved by the Department of Transport for inclusion in the 2022/2023 budget.

The installation of a 230-metre concrete shared path on Jarratt Pass was completed, linking the existing path network from Toodyay town site and surrounding estates to the new Toodyay Recreation and Aquatic Centre.

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

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

In addition to the accessible website, the Shire supports and liaises with the community through Facebook, and through a Shire News update published in the local newspaper monthly. The newspaper is available in hard copy and digitally, to reach as many people as possible. The Shire continues to livestream and record Council Meetings, which can be accessed via the website or YouTube channel.

In 2022, the Shire of Toodyay initiated its “Let’s Talk” program: a series of targeted discussions at different locations around the Shire, designed to engage with the community. These discussions were held in accessible Shire facilities in a face-to-face setting.

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

Shire staff undertake relevant training to deal with customers of all abilities and deliver a high standard of customer service. A review of Shire policies and procedures is undertaken annually.

This financial year, on 3 December 2021, the Shire promoted International Day of Persons with Disabilities, to raise staff awareness for persons living with disabilities and their families.

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

The Shire of Toodyay adopted a Complaints Policy in April 2021, which can be accessed at Shire offices or via the website by members of the community. This policy is due to be reviewed in 2022/2023 to improve the complaints procedure for people with disabilities—for example, taking a flexible approach to each complaint and acknowledging that different people have different needs.

Being a relatively small organisation, the Shire of Toodyay’s complaints can generally be managed by staff in a manner deemed appropriate for each situation.

DAIP Outcome 6: People with disabilities have equal opportunities to participate in any public consultation by a public authority.

The Shire of Toodyay encourages input from all community sectors, as detailed in Section 3 above. The “Let’s Talk” program—a series of targeted discussions with a focus on community engagement, held at different locations around the Shire—is an example of this. These discussions were held in accessible Shire facilities in a face-to-face setting.

DAIP Outcome 7: People with disabilities have equal opportunities to obtain and maintain employment with a public authority.

The Shire of Toodyay uses a volunteering portal (<https://www.toodyay.wa.gov.au/council/working-and-volunteering-within-the-shire/community-volunteering.aspx>) to attract and engage volunteers of all abilities. Shire offices are suitably equipped to cater for people living with disabilities, including accessible buildings, offices and amenities.

The Shire values and respects diversity in the workplace and identifies as an Equal Opportunity Employer, but at present does not employ anyone identifying as living with a disability. As part of the onboarding process for new staff, information is collected through a Diversity Questionnaire. Current survey results indicate there are no staff members identifying as living with disability.

RECORD KEEPING

The Record Keeping Policy was adopted at the Ordinary Council Meeting on 25 June 2019.

In accordance with Section 19 (Part 3—Record Keeping Plans for Government Organisations) of the *State Records Act 2000*, the Shire of Toodyay must have a Record Keeping Plan. At its meeting on 12 December 2019, the State Records Commission approved the Shire of Toodyay's Amended Record Keeping Plan which is valid for a period of five years.

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

Further information can be obtained by calling (08) 9574 9300, or by emailing the Records Management Officer on records@toodyay.wa.gov.au. The Shire's Manager of Corporate and Community Services may also be contacted for further advice.

Training

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

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

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



Review

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

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

The next review of the Shire of Toodyay's Record Keeping Policy is in June 2024, and the Record Keeping Plan must be submitted to the State Records Office by 12 December 2024.

Register of Complaints

There have been no entries made under section 5.121 of the Local Government Act 1995 during the 2021/2022 financial year in the register of complaints. There have been no amounts ordered under section 5.110(6)(b)(iv) to be paid by a person against whom a complaint was made under section 5.107(1), 5.109(1) or 5.114(1) to the local government during the financial year.

Freedom of Information

In accordance with Section 96 of the Freedom of Information Act 1992 the Shire is required to publish an information statement annually which informs the public of the structure and functions of the agency, outlines the types of documents held by the agency, and explains how the agency's documents can be accessed by the public (s.94).

This document is available upon request, from the Shire of Toodyay Administration Centre. It is also available on the Shire's website under

<https://www.toodyay.wa.gov.au/documents/53/foi-information-statement>

During 2021/22 the Shire received 4 applications for Freedom of Information. These requests were completed within 45 days in accordance with the FOI Act.

If you wish to obtain a copy of the Freedom of Information Act 1992 or associated regulations please visit the Shire's website www.toodyay.wa.gov.au/documents/freedom-of-information where a full copy of the Act and Regulations is available.

Further information about Freedom of Information and the right to access government documents can also be found on the Office of the Information Commissioner's website at www.oic.wa.gov.au

Register of Delegations

The Shire of Toodyay does not have any delegations to its Committees under s.5.16 of the Local Government Act 1995. The Shire does have delegations to the CEO and other employees. In accordance with s.5.46 of the Act, the CEO (of a local government) keeps a register of the delegations made and these instruments of delegation are reviewed at least once every financial year. The Shire of Toodyay's Register of Delegations was reviewed and adopted by Council on 25 May 2022. In accordance with s.5.94 of the Act, the register of delegations is available on the Shire's website here:

www.toodyay.wa.gov.au/council/council-registers/delegation-register.aspx

National Competition Policy

In 1995 the Council of Australian Governments agreed to the National Competition Policy and Related Reforms. Local government is affected mainly where it operates significant business activities which compete, or could compete, with private sector businesses. Local Government will also be affected where local laws unnecessarily affect competition. The Shire is required to comply with the principles contained within the National Competition Policy statement and report on progress in connection with Competitive Neutrality Principles and review of Local Laws. The Shire of Toodyay has considered its obligations regarding the national competition policy and reviewed its policies to ensure anti-competitive practices are not adopted.

Local Laws

The Local Government Act 1995 requires all existing local laws to be reviewed every eight years. As part of this process the intention to review local laws is advertised via social media methods and advertisements in the local newspaper, giving residents and ratepayers the opportunity to provide comment on the Shire's local laws. In the year 2021/2022, the Shire of Toodyay did not review any of its local laws. In accordance with s.5.96A of the Local Government Act 1995, a consolidated version of the Shire's local laws, as well as individual local laws are available to the public on the Shire's website at <https://www.toodyay.wa.gov.au/documents/local-laws>

2021/2022 PRESCRIBED INFORMATION

For the purposes of section 5.53(2)(g) and (i) of the *Local Government Act 1995*

Q1: The number of employees of the local government entitled to an annual salary of \$130,000 or more.

One

Q2: The number of employees of the local government entitled to an annual salary that falls within each band of \$10 000 over \$130 000.

One as per the table below:

Range	No Employees
\$130,000 – \$139,999	0
\$140,000 – \$149,999	0
\$150,000 – \$159,999	0
\$160,000 – \$169,999	0
\$170,000 – \$179,999	1

Q3: Any remuneration or allowances paid by the local government under Schedule 5.1 clause 9 during the financial year

No payments were required by the Shire in regard to Local Government Standards Panel fees.

Q4: Any amount ordered under section 5.110(6)(b)(iv) to be paid by a person against whom a complaint was made under section 5.107(1), 5.109(1) or 5.114(1) to the Local government during the financial year.

No amounts were ordered to be paid.

Q5: The remuneration paid or provided to the Chief Executive Officer during the financial year.

The total remuneration provided to the CEO during the financial year was \$224,886 consisting of annual salary, superannuation, motor vehicle, professional membership and fringe benefits tax payable.

Q6: Details of any modification made to the Shire of Toodyay's Strategic Community Plan during the financial year

Nil.

Q7: Details of any significant modification made to the Shire of Toodyay's Corporate Business Plan during the financial year.

Nil.

Names	Linguistic background	Country of Birth	No. of Councillors who are aged -			No of Councillors who identify as Aboriginal or Torres Strait Islander.
			(iv) between 45 years and 54 years;	(v) between 55 years and 64 years;	(vi) over the age of 64 years;	
Benjamin Bell	English	Australia	1			0
Therese Chitty	English	Australia		1		0
Charmeine Duri	English	Australia			1	0
Philip Hart	English	Australia			1	0
Rosemary Madacsi	English	Australia			1	0
Steve McCormick	English	Australia	1			0
Michael McKeown	English	Australia			1	
Susan Pearce	English	Australia			1	0
Brian Rayner	English	Australia			1	0
Beth Ruthven	English	Australia			1	0
Danielle Wrench	English	Australia	1			0
Totals			3	1	7	0

PRESCRIBED INFORMATION

2021/2022	Ordinary Council Meetings		Committee Meetings		Special Council Meetings		Electors Meetings	
Meeting Attendance	#	#	#	#	#	#	#	#
	held during term of office	attended during term of office	held during term of office	attended during term of office	held during term of office	attended during term of office	held during term of office	attended during term of office
President Rosemary Madacsi	11	10	22	8	8	5	0	0
Deputy President Beth Ruthven	11	11	22	6	8	8	0	0
Councillor Ben Bell	3	0	6	0	5	0	0	0
Councillor Therese Chitty	3	3	6	0	5	5	0	0
Councillor Charmeine Duri	8	8	16	7	3	3	0	0
Councillor Phil Hart	11	11	22	13	5	5	0	0
Councillor Steven McCormick	8	8	16	0	3	2	0	0
Councillor Michael McKeown	11	11	22	4	8	6	0	0
Councillor Susan Pearce	11	10	22	7	8	8	0	0
Councillor Brian Rayner	3	3	6	1	5	5	0	0
Councillor Danielle Wrench	8	8	16	2	3	1	0	0

2021/2022	Total		
Meeting Attendance	#	#	
	held during term of office	attended during term of office	Other Information
President Rosemary Madacsi	41	23	Elected Oct 2019
Deputy President Beth Ruthven	41	25	Elected Oct 2019
Councillor Ben Bell	14	0	Served 2017-2022 Resigned Jan 2022
Councillor Therese Chitty	14	8	Served 2013-2021
Councillor Charmeine Duri	27	18	Elected Oct 2021
Councillor Phil Hart	38	29	Elected Oct 2019
Councillor Steven McCormick	27	10	Elected Oct 2021
Councillor Michael McKeown	41	21	Elected Jul 2020
Councillor Susan Pearce	41	25	Elected Oct 2019
Councillor Brian Rayner	14	9	Served 2013-2021
Councillor Danielle Wrench	27	11	Elected Oct 2021

FINANCIAL REPORT

SHIRE OF TOODYAY
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

Certification of Financial Report	2
Statement of Comprehensive Income by Nature or Type	3
Statement of Financial Position	4
Statement of Changes in Equity	5
Statement of Cash Flows	6
Rate Setting Statement	7
Index of Notes to the Financial Report	8
Independent Auditor's Report	64

The SHIRE OF TOODYAY conducts the operations of a local government with the following community vision:

**SHIRE OF TOODYAY
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

The attached financial report of the Shire of Toodyay for the financial year ended 30 June 2022 is based on accounts and records that may not present fairly the financial position of the Shire of Toodyay at 30 June 2022 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they may be inconsistent with the Act, the Australian Accounting Standards.

Signed on the 27th day of October 2023

A handwritten signature in black ink, appearing to read 'Suzie Haslehurst', is written over a solid black horizontal line.

Chief Executive Officer

Suzie Haslehurst



SHIRE OF TOODYAY
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2022

		2022 Actual	2022 Budget	2021 Actual
		\$	\$	\$
Revenue				
Rates	22(a),2(a)	6,893,468	6,870,033	6,454,442
Operating grants, subsidies and contributions	2(a)	3,443,239	2,475,731	2,469,350
Fees and charges	21(c),2(a)	1,356,785	1,568,041	1,263,909
Service charges	21(c),2(a)	0	0	0
Interest earnings	2(a)	50,689	36,000	5,150
Other revenue	2(a)	908,031	416,271	980,223
		12,652,212	11,366,076	11,173,074
Expenses				
Employee costs		(3,977,144)	(3,960,004)	(4,246,564)
Materials and contracts		(4,575,324)	(4,253,010)	(4,226,101)
Utility charges		(373,792)	(473,360)	(700,592)
Depreciation	10(a)	(192,543)	(3,907,920)	(4,542,612)
Finance costs	2(b)	(172,887)	(291,090)	(118,882)
Insurance		(372,519)	(307,650)	(278,732)
Other expenditure	2(b)	(210,717)	(255,910)	(363,504)
		(9,874,926)	(13,448,944)	(14,476,987)
		2,777,286	(2,082,868)	(3,303,913)
Capital grants, subsidies and contributions	2(a)	1,475,074	3,301,633	5,180,205
Profit on asset disposals	10(c)	0	4,000	17,487
Loss on asset disposals	10(c)	(149,491)	0	(17,260)
Fair value adjustments to financial assets at fair value through profit or loss		2,998	0	1,939
		1,328,581	3,305,633	5,182,371
Net result for the period	19(b)	4,105,867	1,222,765	1,878,458
Total comprehensive income for the period		4,105,867	1,222,765	1,878,458

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

SHIRE OF TOODYAY
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2022

	NOTE	2022 \$	2021 \$
CURRENT ASSETS			
Cash and cash equivalents	3	5,069,404	3,045,373
Trade and other receivables	5	1,275,200	752,078
Inventories	6	161,333	70,842
Other assets	7	4,261	648,976
TOTAL CURRENT ASSETS		6,510,198	4,517,269
NON-CURRENT ASSETS			
Trade and other receivables	5	288,228	297,621
Other financial assets	4(b)	58,353	55,355
Property, plant and equipment	8	37,130,193	36,503,943
Infrastructure	9	126,296,863	125,319,979
Right-of-use assets	11(a)	278,281	470,824
TOTAL NON-CURRENT ASSETS		164,051,918	162,647,722
TOTAL ASSETS		170,562,116	167,164,991
CURRENT LIABILITIES			
Trade and other payables	12	1,734,865	1,841,515
Other liabilities	13	703,642	471,593
Lease liabilities	11(b)	482,688	339,074
Borrowings	14	1,006,788	1,006,788
Employee related provisions	15	661,488	644,781
TOTAL CURRENT LIABILITIES		4,589,471	4,303,751
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	377,968	554,902
Borrowings	14	5,283,883	5,590,670
Employee related provisions	15	59,388	105,157
TOTAL NON-CURRENT LIABILITIES		5,721,239	6,250,729
TOTAL LIABILITIES		10,310,710	10,554,480
NET ASSETS		160,251,406	156,610,511
EQUITY			
Retained surplus		71,149,856	68,792,797
Reserve accounts	24	1,768,312	1,768,312
Revaluation surplus	16	87,333,238	87,333,238
TOTAL EQUITY		160,251,406	157,894,347

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 2022

		RETAINED SURPLUS	RESERVE ACCOUNTS	REVALUATION SURPLUS	TOTAL EQUITY
		\$	\$	\$	\$
Balance as at 1 July 2020		67,043,988	1,638,663	87,333,238	156,015,889
Restated balance at the beginning of the financial year		67,043,988	1,638,663	87,333,238	156,015,889
Comprehensive income for the period					
Net result for the period		1,878,458	0	0	1,878,458
Other comprehensive income for the period	16	0	0	0	0
Total comprehensive income for the period		1,878,458	0	0	1,878,458
Transfers from reserves	24	0	0	0	0
Transfers to reserves	24	(129,649)	129,649	0	0
Balance as at 30 June 2021		68,792,797	1,768,312	87,333,238	157,894,347
Restated balance at 1 July 2021		68,792,797	1,768,312	87,333,238	157,894,347
Comprehensive income for the period					
Net result for the period		4,105,867	0	0	4,105,867
Total comprehensive income for the period		4,105,867	0	0	4,105,867
Balance as at 30 June 2022		71,149,856	1,768,312	87,333,238	162,000,214

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 2022

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		6,766,739	6,870,033	6,558,247
Operating grants, subsidies and contributions		3,572,974	2,475,731	2,110,448
Fees and charges		1,356,785	1,568,041	1,263,909
Interest received		50,689	40,000	5,150
Goods and services tax received		311,333	0	38,752
Other revenue		908,031	416,271	980,223
		12,966,551	11,370,076	10,956,729
Payments				
Employee costs		(3,845,388)	(3,960,004)	(4,244,609)
Materials and contracts		(4,449,131)	(4,253,010)	(4,032,243)
Utility charges		(373,792)	(473,360)	(700,592)
Finance costs		(172,887)	(291,090)	(126,497)
Insurance paid		(372,519)	(307,650)	(278,732)
Goods and services tax paid		0	0	(285,336)
Other expenditure		(210,717)	(255,910)	(363,504)
		(9,424,434)	(9,541,024)	(10,031,513)
Net cash provided by (used in) operating activities	17(b)	3,542,117	1,829,052	925,216
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	8(a)	(820,337)	(1,846,684)	(4,843,993)
Payments for construction of infrastructure	9(a)	(1,760,959)	(4,158,829)	(1,434,777)
Non-operating grants, subsidies and contributions		1,475,074	3,301,633	5,180,205
Proceeds from financial assets at amortised cost		0		1,939
Net proceeds from financial assets				5,149
Proceeds from sale of property, plant & equipment	10(c)	298,068	692,500	179,658
Net cash provided by (used in) investing activities		(808,154)	(2,011,380)	(911,819)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	21(a)	(306,787)	0	(4,687,594)
Payments for principal portion of lease liabilities	21(c)	(158,272)	(185,147)	(198,065)
Proceeds from finance lease	21(c)			235,970
Proceeds from new borrowings	21(a)	0	0	4,500,000
Net cash provided by (used in) financing activities		(465,059)	(185,147)	(149,689)
Net increase (decrease) in cash held		2,268,904	(367,475)	(136,292)
Cash at beginning of year		3,045,373	2,856,717	1,308,070
Cash and cash equivalents at the end of the year	17(a)	5,314,277	2,489,242	1,171,778

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

SHIRE OF TOODYAY
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
NET CURRENT ASSETS - At start of financial year - surplus/(deficit)	21(b)	(908,932)	780,101	167,485
OPERATING ACTIVITIES				
Revenue from operating activities (excluding general rate)				
Rates (excluding general rate)	20(b)	0	1,273	1,528
Operating grants, subsidies and contributions		3,443,239	2,475,731	2,469,350
Fees and charges		1,356,785	1,568,041	1,263,909
Interest earnings		50,689	36,000	5,150
Other revenue		908,031	416,271	980,223
Profit on asset disposals	10(c)	0	4,000	17,487
Fair value adjustments to financial assets at fair value through profit or loss		2,998	0	1,939
		5,761,742	4,501,316	4,739,586
Expenditure from operating activities				
Employee costs		(3,977,144)	(3,960,004)	(4,246,564)
Materials and contracts		(4,575,324)	(4,253,010)	(4,226,101)
Utility charges		(373,792)	(473,360)	(700,592)
Depreciation		(192,543)	(3,907,920)	(4,542,612)
Finance costs		(172,887)	(291,090)	(118,882)
Insurance		(372,519)	(307,650)	(278,732)
Other expenditure		(210,717)	(255,910)	(363,504)
Loss on asset disposals	10(c)	(149,491)	0	(17,260)
		(10,024,417)	(13,448,944)	(14,494,247)
Non-cash amounts excluded from operating activities	21(a)	198,938	3,903,920	4,517,147
Amount attributable to operating activities		(4,063,737)	(5,043,708)	(5,237,514)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		1,475,074	3,301,633	5,180,205
Proceeds from disposal of assets	10(c)	298,068	692,500	179,658
Purchase of property, plant and equipment	8(a)	(820,337)	(1,846,684)	(4,843,993)
Purchase and construction of infrastructure	9(a)	(1,760,959)	(4,158,829)	(1,434,777)
		(808,154)	(2,011,380)	(918,907)
Non-cash amounts excluded from investing activities	21(a)	0	0	0
Amount attributable to investing activities		(808,154)	(2,011,380)	(918,907)
FINANCING ACTIVITIES				
Repayment of borrowings	21(a)	(306,787)	0	(4,687,594)
Proceeds from borrowings	21(a)	0	0	4,500,000
Payments for principal portion of lease liabilities	21(c)	(158,272)	(185,147)	(198,065)
Transfers to reserves (restricted assets)	24	(721,406)	(763,338)	(129,649)
Transfers from reserves (restricted assets)	24	707,734	655,131	0
Amount attributable to financing activities		(478,731)	(293,354)	(515,308)
Surplus/(deficit) before imposition of general rates		(6,259,554)	(6,568,341)	(6,504,244)
Total amount raised from general rates	20(a)	6,893,468	6,870,033	6,510,640
Surplus/(deficit) after imposition of general rates	21(b)	633,914	301,692	0

35,920
69583

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

SHIRE OF TOODYAY
FOR THE YEAR ENDED 30 JUNE 2022
INDEX OF NOTES TO THE FINANCIAL REPORT

Note 1	Basis of Preparation	9
Note 2	Revenue and Expenses	11
Note 3	Cash and Cash Equivalents	12
Note 4	Other Financials	12
Note 5	Trade and Other Receivables	13
Note 6	Inventories	14
Note 7	Other Assets	15
Note 8	Property, Plant and Equipment	18
Note 9	Infrastructure	20
Note 10	Fixed Assets	23
Note 11	Leases	24
Note 12	Trade and Other Payables	25
Note 13	Other Liabilities	26
Note 14	Borrowings	27
Note 15	Employee Related Provisions	28
Note 16	Revaluation Surplus	29
Note 17	Notes to the Statement of Cash Flows	30
Note 18	Related Party Transactions	32
Note 19	Financial Risk Management	36
Note 20	Other Significant Accounting Policies	37
Note 21	Function and Activity	40
Note 22	Rate Setting Statement Information	43
Note 23	Borrowing and Lease Liabilities	45
Note 24	Reserve accounts	47
Note 25	Trust Funds	48

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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

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

The local government reporting entity

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

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

Judgements and estimates

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

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

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

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation uncertainties made in relation to lease accounting
- estimation of useful lives of non-current assets
- estimation uncertainties made in relation to lease accounting

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Output method based on goods

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

Revenue Recognition

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

For the year ended 30 June 2022

Nature or type	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0		6,893,468		6,893,468

Operating grants, subsidies and contributions	3,443,239			3,443,239
Fees and charges	1,356,785			1,356,785
Interest earnings	0		50,689	50,689
Other revenue	908,031			908,031
Non-operating grants, subsidies and contributions		1,671,882		1,671,882
Total	5,708,055	1,671,882	6,893,468	14,324,094

For the year ended 30 June 2021

Nature or type	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0		6,454,442		6,454,442
Operating grants, subsidies and contributions	2,469,350				2,469,350
Fees and charges	1,263,909				1,263,909
Interest earnings	0			5,150	5,150
Other revenue	980,223				980,223
Non-operating grants, subsidies and contributions		5,180,205			5,180,205
Total	4,713,482	5,180,205	6,454,442	5,150	16,353,279

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

2. REVENUE AND EXPENSES (Continued)

Note	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
(a) Revenue (Continued)			
Interest earnings	0	16,569	0
Financial assets at amortised cost - self supporting loans Interest on reserve funds	0	0	0
Rates instalment and penalty interest (refer Note 20(d)) Other interest earnings	61,847	11,000	5,150
		35,000	48,792
		25,000	20,966
	61,847	71,000	74,908
(b) Expenses			
Auditors remuneration			
- Audit of the Annual Financial Report		25,000	
- Other services		15,000	
	0	40,000	0
Finance costs			
Borrowings	21(a) 166,711	276,684	108,977
Lease liabilities	21(c) 6,636	14,406	(9,905)
	173,348	291,090	99,072
Sundry expenses	210,717		363,504
	210,717	0	363,504

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

3. CASH AND CASH EQUIVALENTS

Cash at bank and on hand
Total cash and cash equivalents

Held as

- Unrestricted cash and cash equivalents
- Restricted cash and cash equivalents

Note	2022	2021
	\$	\$
	5,069,404	3,045,373
17(a)	5,069,404	3,045,373
	3,287,420	1,277,061
17(a)	1,781,984	1,768,312
	5,069,404	3,045,373

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

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

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

Restricted financial assets

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

Details of restrictions on financial assets can be found at Note 17.

4. OTHER FINANCIAL ASSETS

Financial assets at fair value through profit and loss

Financial assets at fair value through profit and loss

Units in Local Government House Trust

2022	2021
\$	\$
58,353	55,355
	55,355
58,353	55,355
58,353	55,355

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 20 (i)) due to the observable market rates.

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

Financial assets at fair value through profit and loss

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

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

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 18.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

5. TRADE AND OTHER RECEIVABLES

Current

Rates receivable
Trade and other receivables
GST receivable
Rates-OSR Rebates Receivable

Non-current

Pensioner's rates and ESL deferred

	2022	2021
	\$	\$
Rates receivable	492,060	370,776
Trade and other receivables	428,873	348,681
GST receivable	343,954	32,621
Rates-OSR Rebates Receivable	10,313	0
	1,275,200	752,078
Pensioner's rates and ESL deferred	288,228	297,621
	288,228	297,621

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables

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

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 19.

Classification and subsequent measurement

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

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

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

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

6. INVENTORIES

	2022	2021
Fuel and materials	122,890	32,399
Visitor centre stock	38,443	38,443
	<u>161,333</u>	<u>70,842</u>

The following movements in inventories occurred during the year:

Balance at beginning of year	70,842	81,245
Inventories expensed during the year	(204,872)	(191,180)
Additions to inventory	295,363	180,777
Balance at end of year	<u>161,333</u>	<u>70,842</u>

SIGNIFICANT ACCOUNTING POLICIES

General

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

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

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Land held for resale (Continued)

Borrowing costs and holding charges incurred after development is completed are expensed.

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

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

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

7. OTHER ASSETS

Other assets - current

Debtors Prepayments

Contract assets

2022	2021
\$	\$
4,261	177,976
0	471,000
4,261	648,976

Contract assets

Contract assets

Loss allowance

Total contract assets

30 June 2022 Actual	30 June 2021 Actual	1 July 2020 Actual
\$	\$	\$
0	471,000	
0	0	
0	471,000	0

SIGNIFICANT ACCOUNTING POLICIES

Other current assets

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

Non-current assets held for sale

Assets are classified as held for sale where the carrying amount will be recovered through a sale rather than continuing use and the asset is available for immediate sale with a sale being highly probable.

Contract assets

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

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

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

Note	Land	Buildings - non-specialised	Buildings - specialised	Total land and buildings	Furniture and equipment	Plant and equipment	Building - heritage	Computer	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2020	11,132,000	484,081	10,447,362	22,063,443	184,000	3,677,166	6,684,833	0	32,789,101
Additions			4,380,902	4,380,902	276,481	186,610			4,843,993
Disposals	0	0	0	0	0		0	0	0
Asset Realisation on Disposal						179,658			
Revaluation increments / (decrements) transferred to revaluation surplus	0	0	0	0	0	0	0	0	0
Revaluation (loss) / reversals transferred to profit or loss	0	0	0	0	0	0	0	0	0
Assets classified as held for sale	0	0	0	0	0	0	0	0	0
Impairment (losses) / reversals	0	0	0	0	0	0	0	0	0
Depreciation	10(a) 0	(11,784)	(260,878)	(272,662)	(20,783)	(458,647)	(140,511)	0	(892,603)
Transfers	0	0	0	0	0	0	0	0	0
Balance at 30 June 2021	11,132,000	472,297	14,567,386	26,171,683	439,698	3,584,787	6,544,322	0	36,740,491
Comprises:									
Gross balance amount at 30 June 2021	11,132,000	484,081	17,214,251	28,830,332	460,481	3,863,776	7,862,155	53,480	41,070,224
Accumulated depreciation at 30 June 2021	0	(68,673)	(2,646,865)	(2,715,538)	(20,783)	(458,647)	(1,317,833)	(53,480)	(4,566,281)
Accumulated impairment loss at 30 June 2021	0	0	0	0	0	0	0	0	0
Balance at 30 June 2021	11,132,000	415,408	14,567,386	26,114,794	439,698	3,405,129	6,544,322	0	36,503,943
Change in accounting policy	0	0	0	0	0	0	0	0	0
Restated balance at 1 July 2021	11,132,000	415,408	14,567,386	26,114,794	439,698	3,405,129	6,544,322	0	36,503,943
Additions	0	0	606,647	606,647	0	213,690	0	0	820,337
Disposals	(253,000)	(138,111)	0	(391,111)	0	0	0	0	(391,111)
Asset Realisation on Disposal	0	0	0	0	0	179,658	0	0	179,658
Revaluation increments / (decrements) transferred to revaluation surplus	0	0	0	0	0	0	0	0	0
Revaluation (loss) / reversals transferred to profit or loss	0	0	0	0	0	0	0	0	0
Assets classified as held for sale	0	0	0	0	0	0	0	0	0
Impairment (losses) / reversals	0	0	0	0	0	0	0	0	0
Depreciation	10(a) 0	13,343	4,098	17,441	0	(75)	0	0	17,366
Transfers	0	0	0	0	0	0	0	0	0
Balance at 30 June 2022	10,879,000	290,640	15,178,131	26,347,771	439,698	3,798,402	6,544,322	0	37,130,193
Comprises:									
Gross balance amount at 30 June 2022	10,879,000	345,970	17,820,897	29,045,867	460,481	4,257,051	7,862,155	0	41,625,554
Accumulated depreciation at 30 June 2022	0	(55,330)	(2,642,766)	(2,698,096)	(20,783)	(458,649)	(1,317,833)	0	(4,495,361)
Accumulated impairment loss at 30 June 2022	0	0	0	0	0	0	0	0	0
Balance at 30 June 2022	10,879,000	290,640	15,178,131	26,347,771	439,698	3,798,402	6,544,322	0	37,130,193

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land	Level 2/3	Market approach using observable open market values of similar assets, adjusted for condition and comparability, at their highest and best use	Inderpendant registered Valuer & Management Valuation	June 2017	Observable or estimated open market value/price per hectare
Buildings - non-specialised	Level 2/3	Market approach using observable open market values of similar assets, adjusted for condition and comparability, at their highest and best use	Inderpendant registered Valuer & Management Valuation	June 2017	Utilising both observable and unobservable inputs being construction costs based on recent contract prices, current condition (Level 2 inputs), residual values and remaining useful life assessments (Level 3 Inputs)
Buildings - specialised	Level 3	Cost approach using depreciation replacement cost	Inderpendant registered Valuer & Management Valuation	June 2017	Utilising both observable and unobservable inputs being construction costs based on recent contract prices, current condition (Level 2 inputs), residual values and remaining useful life assessments (Level 3 Inputs)
(ii) Cost					
Furniture and equipment	Level 3	A mix of adjusted market cost and approaches	Management Valuations	June 2020	Utilising both observable and unobservable inputs being construction costs based on recent contract prices, current condition (Level 2 inputs), residual values and remaining useful life assessments (Level 3 Inputs)
Plant and equipment	Level 2	Market approach using recent observable data for similar plant items		June 2020	Available Market Information
Plant and equipment	Level 3	Market approach using recent observable data for similar plant items	Inderpendant registered Valuer & Management Valuation	June 2020	Plant associated with all DFES operations - Level 3 inputs due to disposal restrictions
Computer	Level 3	Cost approach using depreciated replacement cost	Management Valuation	June 2020	Residual Values and remaining useful life assessments

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

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

level 2 or level 3 inputs.

Following a change to Local Government (Financial Management) Regulation 17A, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change was effective from 1 July 2019 and represented a change in accounting policy.

Revaluations carried out previously were not reversed as it was deemed fair value approximated cost at the date of change.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

9. INFRASTRUCTURE

(a) Movements in Balances

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

Note	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - parks and ovals	Infrastructure - other	Infrastructure - bridges	Infrastructure - drainage	Infrastructure - work in progress	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2020	82,311,378	756,524	1,704,411	1,973,941	26,075,284	2,964,827	11,550,567	127,336,932
Additions	1,392,360	94,092		9,763,495	488,370		(10,303,540)	1,434,777
(Disposals)	0	0	0	0	0	0	0	0
Revaluation increments / (decrements) transferred to revaluation surplus	0	0	0	0	0	0	0	0
Revaluation (loss) / reversals transferred to profit or loss	0	0	0	0	0	0	0	0
Impairment (losses) / reversals	0	0	0	0	0	0	0	0
Depreciation	10(a) (2,303,989)	(31,324)	(79,255)	(302,014)	(658,449)	(76,699)		(3,451,730)
Transfers	0	0	0	0	0	0	0	0
Balance at 30 June 2021	81,399,749	819,292	1,625,156	11,435,422	25,905,205	2,888,128	1,247,027	125,319,979
Comprises:								
Gross balance at 30 June 2021	150,971,196	1,973,618	2,496,037	12,655,049	41,249,354	5,292,818	1,247,027	215,885,099
Accumulated depreciation at 30 June 2021	(69,571,447)	(1,154,326)	(870,881)	(1,219,627)	(15,344,149)	(2,404,690)	0	(90,565,120)
Accumulated impairment loss at 30 June 2021								0
Balance at 30 June 2021	81,399,749	819,292	1,625,156	11,435,422	25,905,205	2,888,128	1,247,027	125,319,979
Change in accounting policy	0	0	0	0	0	0	0	0
Restated balance at 1 July 2021	81,399,749	819,292	1,625,156	11,435,422	25,905,205	2,888,128	1,247,027	125,319,979
Additions	1,772,269	9,422	39,612	218,700	0	17,796	(296,840)	1,760,959
(Disposals)	0	0	0	0	0	0	0	0
Revaluation increments / (decrements) transferred to revaluation surplus	0	0	0	0	0	0	0	0
Revaluation (loss) / reversals transferred to profit or loss	0	0	0	0	0	0	0	0
Impairment (losses) / reversals	0	0	0	0	0	0	0	0
Depreciation	10(a) 0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Balance at 30 June 2022	83,172,018	828,714	1,664,768	11,654,122	25,905,205	2,905,924	950,187	127,080,938
Comprises:								
Gross balance at 30 June 2022	152,743,465	1,983,040	2,535,649	12,873,749	41,249,354	5,310,614	166,112	216,861,983
Accumulated depreciation at 30 June 2022	(69,571,447)	(1,154,326)	(870,881)	(1,219,627)	(15,344,149)	(2,404,690)	0	(90,565,120)
Accumulated impairment loss at 30 June 2022	0	0	0	0	0	0	0	0
Balance at 30 June 2022	83,172,018	828,714	1,664,768	11,654,122	25,905,205	2,905,924	166,112	126,296,863

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Infrastructure - roads	Level 3	Cost approach using depreciation replacement cost	Management Valuation	June 2018	Construction cost and current condition (Level 2), residual value and remaining useful life assessments (Level 3) inputs.
Infrastructure - footpaths	Level 3	Cost approach using depreciation replacement cost	Management Valuation	June 2018	Construction cost and current condition (Level 2), residual value and remaining useful life assessments (Level 3) inputs.
Infrastructure - parks and ovals	Level 3	Cost approach using depreciation replacement cost	Management Valuation	June 2018	Construction cost and current condition (Level 2), residual value and remaining useful life assessments (Level 3) inputs.
Infrastructure - other	Level 3	Cost approach using depreciation replacement cost	Management Valuation	June 2018	Construction cost and current condition (Level 2), residual value and remaining useful life assessments (Level 3) inputs.
Infrastructure - bridges	Level 3	Cost approach using depreciation replacement cost	Management Valuation	June 2018	Construction cost and current condition (Level 2), residual value and remaining useful life assessments (Level 3) inputs.
Infrastructure - drainage	Level 3	Cost approach using depreciation replacement cost	Management Valuation	June 2018	Construction cost and current condition (Level 2), residual value and remaining useful life assessments (Level 3) inputs.

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

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

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

10. FIXED ASSETS

(a) Depreciation

	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Buildings - non-specialised	8(a)	0	144,371	11,784
Buildings - specialised	8(a)	0	8,552	260,878
Furniture and equipment	8(a)	0	72,392	20,783
Plant and equipment	8(a)	0	499,790	458,647
Building - heritage	8(a)	0	90,801	140,511
Computer	8(a)	0	11,135	0
Infrastructure - roads	9(a)	0	1,974,023	2,303,989
Infrastructure - footpaths	9(a)	0	26,089	31,324
Infrastructure - parks and ovals	9(a)	0	66,010	79,255
Infrastructure - other	9(a)	0	406,203	302,014
Infrastructure - bridges	9(a)	0	544,673	658,449
Infrastructure - drainage	9(a)	0	63,881	76,699
Right-of-use assets - plant and equipment	11(a)	192,543	0	198,279
		192,543	3,907,920	4,542,612
		192,543	3,907,920	4,542,612

Revision of useful lives of plant and equipment

During the estimated total useful lives of certain items of plant and equipment used in the maintenance of road infrastructure were revised. The net effect of the change is a net increase in depreciation of \$

Depreciation rates

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

Asset Class	Useful life
Buildings - non-specialised	30 to 100 years
Buildings - specialised	30 to 100 years
Buildings - Heritage	30 to 100 years
Plant and equipment	5 to 15 years
Furniture and Equipment	4 to 10 years
Computer	4 to 10 years
Infrastructure - roads	20 to 150 years
Infrastructure - Footpaths	20 years
Infrastructure - Parks and Ovals	80 years
Infrastructure - Other	30 to 75 years
Infrastructure - Bridges	20 to 60 Years

10. FIXED ASSETS

(c) Disposals of assets

	2022 Actual Net Book Value	2022 Actual Sale Proceeds	2022 Actual Profit	2022 Actual Loss	2022 Budget Net Book Value	2022 Budget Sale Proceeds	2022 Budget Profit	2022 Budget Loss	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	253,000	103,509		(149,491)								
Buildings - non-specialised	212,000	194,559		(17,442)	340,000	340,000	0	0				
Plant and equipment	0	0		0	352,500	352,500	0	0	179,431	179,658	0	227
	465,000	298,068	0	(166,933)	692,500	692,500	0	0	179,431	179,658	0	227

The following assets were disposed of during the year.

	2022 Actual Net Book	2022 Actual Sale	2022 Actual	2022 Actual
Land				
Other Property and Services				
House and Land-Telegraph Road	175,000	51,052	0	(123,948)
House Lot 46/47 Telegraph Road-Serv - Mechanical	8,775	8,157	0	(618)
House Lot 46/47 Telegraph Road-Floor Coverings	5,850	5,438	0	(412)
House Lot 46/47 Telegraph Road-Structure	41,925	39,134	0	(2,791)
House Lot 46/47 Telegraph Road-Sub-Structure	16,575	15,471	0	(1,104)
House Lot 46/47 Telegraph Road-Serv - Hydr	27,300	25,378	0	(1,922)
House Lot 46/47 Telegraph Road-Roof	41,925	39,134	0	(2,791)
House Lot 46/47 Telegraph Road-Serv - Elect	8,775	8,157	0	(618)
House Lot 46/47 Telegraph Road-Fit-Out	43,875	40,787	0	(3,088)
Lot 3001 Duke	78,000	52,457	0	(25,543)
Residence - 8 Duke Street-Floor Coverings	128	61	0	(66)
Residence - 8 Duke Street-Sub-Structure	15,436	12,145	0	(3,291)
Residence - 8 Duke Street-Structure	459	223	0	(236)
Residence - 8 Duke Street-Serv - Elect	187	90	0	(97)
Residence - 8 Duke Street-Serv - Hydr	162	78	0	(84)
Residence - 8 Duke Street-Fit-Out	272	131	0	(141)
Residence - 8 Duke Street-Roof	357	173	0	(184)
	465,000	298,068	0	(166,932)
	465,000	298,068	0	(166,932)

10. FIXED ASSETS (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement for assets held at cost

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

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

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

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

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

Individual assets that are land, buildings, infrastructure and investment properties acquired between scheduled revaluation dates of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next revaluation date in accordance with the mandatory measurement framework.

Revaluation

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

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

Revaluation (continued)

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

Depreciation

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

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

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

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

Depreciation on revaluation

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

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

Amortisation

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

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

Amortisation is included within depreciation in the

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

11. LEASES

(a) Right-of-Use Assets

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

	Note	Right-of-use assets - plant and equipment	Right-of-use assets Total
		\$	\$
Balance at 1 July 2020		433,133	433,133
Additions		235,970	235,970
Depreciation		(198,279)	(198,279)
Balance at 30 June 2021		470,824	470,824
Depreciation	10(a)	(192,543)	(192,543)
Balance at 30 June 2022		278,281	278,281

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

		2022 Actual	2021 Actual
		\$	\$
Depreciation on right-of-use assets	10(a)	192,543	(198,065)
Interest expense on lease liabilities	21(c)	(6,636)	9,905
Total amount recognised in the statement of comprehensive income		185,907	(188,160)
Total cash outflow from leases		(164,908)	207,970

(b) Lease Liabilities

Current		482,688	339,074
Non-current		377,968	554,902
	21(c)	860,656	893,976

The Shire of Toodyay has leases relating to plant and equipment. The lease term for both leases is 4 years. One of the leases is for the purchase of plant and equipment. The measurement of lease liabilities does not include any future cash outflows associated with leases not yet to which the Shire of Toodyay is committed. The Shire of Toodyay has not revalued the right of use assets relating to leased plant and equipment as the difference between the fair value and carrying amount is immaterial.

Secured liabilities and assets pledged as security

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

SIGNIFICANT ACCOUNTING POLICIES

Leases

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

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

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

Details of individual lease liabilities required by regulations are provided at Note 21(c).

Right-of-use assets - valuation measurement

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

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

Right-of-use assets - depreciation

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

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

12. TRADE AND OTHER PAYABLES

Current

Sundry creditors
 Prepaid rates
 Accrued payroll liabilities
 ATO liabilities
 Bonds and deposits held
 Accrued interest
 Accrued expenses
 Debtors Prepayments

	2022	2021
	\$	\$
	760,136	717,765
	158,686	173,524
	167,350	61,612
	151,949	96,869
	35,573	34,754
	6,486	6,946
	450,424	572,069
	4,261	177,976
	1,734,865	1,841,515

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

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

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

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

Trade and other payables

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

The amounts are unsecured, are recognised as a current liability and are usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Prepaid rates

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

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

13. OTHER LIABILITIES

Current

Contract liabilities
 Levies Received on Behalf of Others

Reconciliation of changes in contract liabilities

Opening balance
 Additions
 Revenue from contracts with customers included as a contract liability at the start of the period

The Shire expects to satisfy the performance obligations from contracts with customers unsatisfied at the end of the reporting period to be satisfied within the next 12 months.

Reconciliation of changes in capital grant/contribution liabilities

Opening balance
 Additions
 Revenue from capital grant/contributions held as a liability at the start of the period

Expected satisfaction of capital grant/contribution liabilities

Less than 1 year
 1 to 2 years
 2 to 3 years
 3 to 4 years
 4 to 5 years
 > 5 years

	2022	2021
	\$	\$
Contract liabilities	691,833	471,593
Levies Received on Behalf of Others	11,809	0
	703,642	471,593
Reconciliation of changes in contract liabilities		
Opening balance	471,593	0
Additions	691,833	471,593
Revenue from contracts with customers included as a contract liability at the start of the period	(471,593)	0
	691,833	471,593
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	0	
Additions	0	0
Revenue from capital grant/contributions held as a liability at the start of the period	0	
	0	0
Expected satisfaction of capital grant/contribution liabilities		
Less than 1 year	0	0
1 to 2 years		
2 to 3 years		
3 to 4 years		
4 to 5 years		
> 5 years		
	0	0

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

SIGNIFICANT ACCOUNTING POLICIES

Contract liabilities

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

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

Capital grant/contribution liabilities

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

Non-current capital grant/contribution liabilities fair values are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 20(i)) due to the unobservable inputs, including own credit risk.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

14. BORROWINGS

	Note	2022			2021		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Bank overdrafts		700,000	0	700,000	700,000	0	700,000
Debentures		306,788	5,283,883	5,590,671	306,788	5,590,670	5,897,458
Total secured borrowings	21(a)	1,006,788	5,283,883	6,290,671	1,006,788	5,590,670	6,597,458

Secured liabilities and assets pledged as security

Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the SHIRE OF TOODYAY. Other loans relate to transferred receivables. Refer to Note 5.

The SHIRE OF TOODYAY has complied with the financial covenants of its borrowing facilities during the 2022 and 2021 years.

SIGNIFICANT ACCOUNTING POLICIES

Borrowing costs

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 19(i)) due to the unobservable inputs, including own credit risk.

Risk

Information regarding exposure to risk can be found at Note 18. Details of individual borrowings required by regulations are provided at Note 21(a).

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

15. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

Current provisions

Employee benefit provisions

Annual Leave

Long Service Leave

Non-current provisions

Long Service Leave

	2022	2021
	\$	\$
Annual Leave	316,145	314,776
Long Service Leave	345,343	330,005
	661,488	644,781
Long Service Leave	59,388	105,157
	59,388	105,157
	720,876	749,938

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

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

Amounts are expected to be settled on the following basis:

Less than 12 months after the reporting date

More than 12 months from reporting date

Note	2022	2021
	\$	\$
Less than 12 months after the reporting date	720,876	749,938
More than 12 months from reporting date	720,876	749,938

Expected reimbursements of employee related provisions from other WA local governments included within other receivables

5

15,358

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

16. REVALUATION SURPLUS

	2022 Opening Balance	2022 Change in Accounting Policy	2022 Revaluation Increment	2022 Revaluation (Decrement)	Total Movement on Revaluation	2022 Closing Balance	2021 Opening Balance	2021 Revaluation Increment	2021 Revaluation (Decrement)	Total Movement on Revaluation	2021 Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	6,622,729	0	0	0	0	6,622,729	6,622,729	0	0	0	6,622,729
Revaluation surplus - Buildings - non-specialised	0	0	0	0	0	0	0	0	0	0	0
Revaluation surplus - Buildings - specialised	8,614,705	0	0	0	0	8,614,705	8,614,705	0	0	0	8,614,705
Revaluation surplus - Furniture and equipment	639,238	0	0	0	0	639,238	639,238	0	0	0	639,238
Revaluation surplus - Plant and equipment	1,159,031	0	0	0	0	1,159,031	1,159,031	0	0	0	1,159,031
Revaluation surplus - Building - heritage	0	0	0	0	0	0	0	0	0	0	0
Revaluation surplus - Computer	0	0	0	0	0	0	0	0	0	0	0
Revaluation surplus - Infrastructure - roads	39,433,508	0	0	0	0	39,433,508	39,433,508	0	0	0	39,433,508
Revaluation surplus - Infrastructure - footpaths	629,537	0	0	0	0	629,537	629,537	0	0	0	629,537
Revaluation surplus - Infrastructure - parks and ovals	0	0	0	0	0	0	0	0	0	0	0
Revaluation surplus - Infrastructure - other	833,275	0	0	0	0	833,275	833,275	0	0	0	833,275
Revaluation surplus - Infrastructure - bridges	29,653,922	0	0	0	0	29,653,922	29,653,922	0	0	0	29,653,922
Revaluation surplus - Infrastructure - drainage	(252,707)	0	0	0	0	(252,707)	(252,707)	0	0	0	(252,707)
	87,333,238	0	0	0	0	87,333,238	87,333,238	0	0	0	87,333,238

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

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

17 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:

	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Cash and cash equivalents	3	5,069,404	2,489,242	3,045,373

Restrictions

The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:

- Cash and cash equivalents	3	1,781,984	1,876,519	1,768,312
		1,781,984	1,876,519	1,768,312

The restricted financial assets are a result of the following specific purposes to which the assets may be used:

Restricted reserve accounts	24	1,781,984	1,876,519	1,768,312
Total restricted financial assets		1,781,984	1,876,519	1,768,312

**(b) Reconciliation of Net Result to Net Cash Provided
By Operating Activities**

Net result		4,105,867	1,222,765	1,878,458
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Non-cash items:

Adjustments to fair value of financial assets at fair value through profit and loss	(2,998)	0	(1,939)
Depreciation/amortisation	192,543	3,907,920	4,542,612
(Profit)/loss on sale of asset	166,933	0	(227)

Changes in assets and liabilities:

(Increase)/decrease in trade and other receivables	(503,416)		(187,530)
(Increase)/decrease in other assets	469,314		(1,651)
(Increase)/decrease in inventories	(90,491)		10,403
Increase/(decrease) in trade and other payables	(106,650)		290,522
Increase/(decrease) in employee related provisions	(29,062)		26,471
Increase/(decrease) in other provisions	0		112,098
Increase/(decrease) in other liabilities	232,049		

Non-operating grants, subsidies and contributions	(1,475,074)		(5,180,205)
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Net cash provided by/(used in) operating activities		2,959,015	5,130,685	1,489,012
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(c) Undrawn Borrowing Facilities
Credit Standby Arrangements

Bank overdraft limit		700,000		700,000
Bank overdraft at balance date				
Credit card limit				
Credit card balance at balance date				
Total amount of credit unused		700,000		700,000

Loan facilities

Loan facilities - current		306,788		
Loan facilities - non-current		5,283,883		5,590,670
Total facilities in use at balance date		5,590,671		5,590,670

Unused loan facilities at balance date

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

18. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

Councillor 1

President's annual allowance

Meeting attendance fees

ICT expenses

Annual allowance for ICT expenses

Councillor 2

Deputy President's annual allowance

Meeting attendance fees

ICT expenses

Annual allowance for ICT expenses

Councillor 3

Meeting attendance fees

ICT expenses

Annual allowance for ICT expenses

Councillor 4

Meeting attendance fees

ICT expenses

Annual allowance for ICT expenses

Councillor 5

Meeting attendance fees

ICT expenses

Annual allowance for ICT expenses

Councillor 6

Meeting attendance fees

ICT expenses

Annual allowance for ICT expenses

Councillor 7

Meeting attendance fees

ICT expenses

Annual allowance for ICT expenses

Councillor 8

Meeting attendance fees

ICT expenses

Annual allowance for ICT expenses

Councillor 9

Meeting attendance fees

ICT expenses

Annual allowance for ICT expenses

Councillor 10

Meeting attendance fees

ICT expenses

Councillor 11

Meeting attendance fees

ICT expenses

Annual allowance for ICT expenses

Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
	22,176	22,174	22,220
	15,203	15,205	15,205
	400	400	400
	0	111	
	37,779	37,890	37,825
	5,544	5,544	12,275
	12,276	12,275	5,544
	400	400	400
	0	111	
	18,220	18,330	18,219
	7,665	12,275	12,275
	200	400	400
	16	111	
	7,881	12,786	12,675
	3,607	12,275	11,252
	100	400	366
	18	111	
	3,725	12,786	11,619
	8,688	12,275	12,275
	200	400	400
	83	111	
	8,971	12,786	12,675
	8,688	12,275	12,275
	200	400	400
	83	111	
	8,971	12,786	12,675
	12,275	12,275	12,275
	400	400	400
		111	
	12,675	12,786	12,675
	12,275	12,275	10,229
	400	400	333
		111	
	12,675	12,786	10,562
	8,688	12,275	12,275
	200	400	400
	83	111	
	8,971	12,786	12,675
	12,275	0	0
	400	0	0
	12,675	0	0
	3,606		
	100		
	18		
	3,724	0	0
	136,267	145,723	141,601

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

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
President's annual allowance	22,176	22,174	22,220
Deputy President's annual allowance	5,544	5,544	12,275
Meeting attendance fees	105,246	113,405	103,607
ICT expenses	3,000	3,600	3,499
Annual allowance for ICT expenses	301	1,000	0
18(b)	136,267	145,723	141,601

(b) Key Management Personnel (KMP) Compensation

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

	2022 Actual	2021 Actual
	\$	\$
Short-term employee benefits	861,828	660,041
Post-employment benefits	103,312	69,477
Employee - other long-term benefits	94,284	86,603
Employee - termination benefits	0	49,349
Council member costs	136,267	141,601
18(a)	1,195,691	1,007,071

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

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

Termination benefits

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

Council member costs

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

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

19. FINANCIAL RISK MANAGEMENT

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

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

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

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

(a) Interest rate risk

Cash and cash equivalents

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

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

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
2022					
Cash and cash equivalents	0.00%	5,069,404	0	5,069,404	
2021					
Cash and cash equivalents	0.00%	3,045,373	0	3,045,373	

Sensitivity

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

Impact of a 1% movement in interest rates on profit and loss and equity*

* Holding all other variables constant

2022	2021
\$	\$
50,694	30,454

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 23(a).

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

19. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

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

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge

over the land, that is, the land can be sold to recover the debt. The Shire is able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

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

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

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2021 or 1 July 2022 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors.

The loss allowance as at 30 June 2022 and 30 June 2021 for rates receivable was determined as follows:

	Less than 1 year past due	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total	Note
30 June 2022						
Rates receivable						
Expected credit loss	0.00%	0.00%	0.00%	0.00%		
Gross carrying amount	243,576	143,192	30,256	75,286	492,310	
Loss allowance	0	0	0	0	0	5
30 June 2021						
Rates receivable						
Expected credit loss	0.00%	0.00%	0.00%	0.00%		
Gross carrying amount	75,820	25,517	20,659	81,151	203,147	
Loss allowance	0	0	0	0	0	5

The loss allowance as at 30 June 2022 and 30 June 2021 was determined as follows for trade receivables.

	Less than 1 year past due	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total	
30 June 2022						
Trade and other receivables						
Expected credit loss	0.00%	0.00%	0.00%	0.00%		
Gross carrying amount	248,602	5,989	907	15,743	271,241	
Loss allowance	0	0	0	0	0	5
30 June 2021						
Trade and other receivables						
Expected credit loss						
Gross carrying amount	311,127	2,205	849	3,838	318,019	
Loss allowance	0	0	0	0	0	5

SHIRE OF TOODYAY

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

19. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

The loss allowances for trade receivables and contract assets as at 30 June reconcile to the opening loss allowances as follows:

	Rates receivable		Trade and other receivables		Contract Assets	
	2022 Actual	2021 Actual	2022 Actual	2021 Actual	2022 Actual	2021 Actual
Opening loss allowance as at 1 July	\$ 0	\$ 203,147	\$ 0	\$ 318,019	\$ 0	\$ 0
Increase in loss allowance recognised in profit or loss during the year	0	0	0	0	0	0
Unused amount reversed	0	(203,147)	0	(318,019)	0	0
Closing loss allowance at 30 June	0	0	0	0	0	0

Trade receivables and contract assets are written off where there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others, the failure of a debtor to engage in a repayment plan with the Shire, and a failure to make contractual payments for a period of greater than 120 days past due.

Impairment losses on trade receivables and contract assets are presented as net impairment losses within operating profit. Subsequent recoveries of amounts previously written off are credited against the same line item.

Contract Assets

The Shire's contract assets represent work completed, which have not been invoiced at year end. This is due to the Shire not having met all the performance obligations in the contract which give an unconditional right to receive consideration. The Shire applies the simplified approach to measure expected credit losses which uses a lifetime expected loss allowance for all contract assets. To measure the expected credit losses, contract assets have been grouped based on shared credit risk characteristics and the days past due. Contract assets have substantially the same risk characteristics as the trade receivables for the same types of contracts. The Shire has therefore concluded that the expected loss rates for trade receivables are a reasonable approximation of the loss rates for the contract assets.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

19. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 17(c).

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

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual	Carrying values
	\$	\$	\$	\$	\$
2022					
Trade and other payables	1,921,255	0	0	1,921,255	1,921,255
Borrowings	306,788			306,788	6,290,671
Contract liabilities	691,833			691,833	
Lease liabilities	482,688			482,688	860,656
	3,402,564	0	0	3,402,564	9,072,582
2021					
Trade and other payables	1,640,406	0	0	1,640,406	1,640,406
Borrowings	306,787	1,491,955	4,098,716	5,897,458	6,597,458
Contract liabilities	471,593				
Lease liabilities	258,591	416,042		674,633	893,976
	2,677,377	1,907,997	4,098,716	8,212,497	9,131,840

20. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest earnings

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

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

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with that other Standard.

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

k) Initial application of accounting standards

During the current year, no new or revised Australian Accounting Standards and Interpretations were compiled, became mandatory and were applicable to its operations.

New accounting standards for application in future years

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

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-7 Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections

It is not expected these standards will have an impact on the financial report.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

21. FUNCTION AND ACTIVITY

(a) Service objectives and descriptions

Shire operations as disclosed in this financial report encompass the following service orientated functions and activities.

Objective

Description

Governance

To provide a decision making process for the efficient allocation of scarce resources.

Includes the activities of members of Council and the administrative support available to the Council for the provisions of governance in the district. Other costs relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.

General purpose funding

To collect revenue to allow for the provisions of services.

Rates, general purpose Government grants and interest revenue.

Law, order, public safety

To provide services to help ensure a safer and environmentally conscious community.

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

Health

To provide an operational framework for environmental and community health.

Inspection of food outlets and their control, provisions of meat inspection services, noise control and waste disposal compliance.

Education and welfare

To provide services to disadvantaged persons, the elderly, children and youth.

Maintenance of child minding centre, playgroup centre, senior citizen and aged care centre. Provisions and maintenance of home and community care programs and youth services.

Housing

To provide and maintain elderly residents housing.

Provisions and maintenance of elderly residents housing.

Community amenities

To provide services to the community.

Rubbish collection services, operation of rubbish disposal sites, litter control, and maintenance of urban storm water drains, protection of the environment and construction administration of town planning schemes, cemetery and public

Recreation and culture

To establish and effectively manage infrastructure and resources which will help the social being.

Maintenance of public hall and civic centres, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

Transport

To provide safe, effective and efficient transport services to the community.

Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees and street lighting etc.

Economic services

To help promote the Shire and its economic wellbeing.

Tourism and area promotion including the maintenance of a caravan park. Provisions of rural services including weed control, vermin control and standpipes. Building control.

Other property and services

To monitor and control Shire overheads operating account.

Private works operations, plant repair, operation costs and engineering operation costs.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

21. FUNCTION AND ACTIVITY (Continued)

(b) Income and expenses

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
Income excluding grants, subsidies and contributions			
Governance	276,513	128,950	316,187
General purpose funding	8,871,597	7,706,009	8,076,835
Law, order, public safety	1,364,787	1,222,643	583,963
Health	19,945	80,500	57,691
Housing	8,378	13,780	14,456
Community amenities	1,092,652	945,011	721,138
Recreation and culture	157,206	254,570	431,822
Transport	523,000	579,832	469,946
Economic services	294,862	309,740	317,201
Other property and services	46,270	133,041	203,261
	12,655,210	11,374,076	11,192,500
Grants, subsidies and contributions			
Law, order, public safety	0	639,879	0
Health	0	0	444,000
Recreation and culture	0	0	3,186,541
Transport	1,201,524	2,661,754	1,549,664
Other property and services	273,550	0	0
	1,475,074	3,301,633	5,180,205
Total Income	14,130,284	14,675,709	16,372,705
Expenses			
Governance	(660,023)	(574,779)	(468,863)
General purpose funding	(264,794)	(348,773)	(536,038)
Law, order, public safety	(1,958,015)	(2,178,243)	(2,218,376)
Health	(123,854)	(241,016)	(216,506)
Education and welfare	(20,981)	(39,713)	(36,323)
Housing	(2,545)	(34,503)	(25,213)
Community amenities	(1,500,758)	(1,665,311)	(1,843,399)
Recreation and culture	(1,376,714)	(1,980,471)	(1,956,607)
Transport	(1,507,852)	(3,873,047)	(4,962,139)
Economic services	(921,989)	(1,281,297)	(1,189,665)
Other property and services	(1,686,892)	(1,231,790)	(1,041,118)
Total expenses	(10,024,417)	(13,448,943)	(14,494,247)
Net result for the period	4,105,867	1,226,766	1,878,458

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

21. FUNCTION AND ACTIVITY (Continued)

	2022	2022	2021
	Actual	Budget	Actual
	\$	\$	\$
(c) Fees and Charges			
Governance	17,387		0
General purpose funding	15,415	24,500	35,920
Law, order, public safety	57,743	87,874	69,583
Health	12,905	67,000	16,569
Housing	8,378	10,280	12,240
Community amenities	1,051,218	773,275	718,713
Recreation and culture	59,080	270,028	65,225
Transport	0		664
Economic services	132,236	243,866	266,529
Other property and services	2,422	91,218	78,466
	1,356,784	1,568,041	1,263,909
(d) Total Assets			
	2022	2021	
	\$	\$	
Governance	12,533,808	12,533,808	
General purpose funding		0	
Law, order, public safety	3,719,939	3,719,939	
Health	1,212,004	1,212,004	
Education and welfare			
Housing	866,037	866,037	
Community amenities	288,441	288,441	
Recreation and culture	24,263,425	24,263,426	
Transport	114,659,895	114,659,895	
Economic services	811,470	811,470	
Other property and services	3,000,238	3,000,237	
Unallocated	9,206,859	6,029,688	
	170,562,116	167,384,945	

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

22. RATING INFORMATION

(a) General Rates

		2021/22 Actual Rateable Value *	2021/22 Actual Rate Revenue	2021/22 Actual Interim Rates	2021/22 Actual Back Rates	2021/22 Actual Total Revenue	2021/22 Budget Rate Revenue	2021/22 Budget Interim Rate	2021/22 Budget Back Rate	2021/22 Budget Total Revenue	2020/21 Actual Total Revenue	
RATE TYPE	Basis of valuation	Rate in \$	Number of Properties									
Gross rental valuations			\$	\$	\$	\$	\$	\$	\$	\$	\$	
GRV Residential		0.13462	540	7,261,388	1,018,179	8,872	0			1,027,051	1,018,184	991,073
GRV Commercial		0.14266	28	1,338,282	191,323	684	0			192,007	191,323	183,800
GRV Industrial		0.12484	19	418,800	52,284	213	0			52,497	52,284	52,279
GRV Rural		0.12449	106	1,427,920	186,059	(11,305)	0			174,754	186,060	169,437
GRV Rural Residential		0.11786	938	12,858,860	1,596,715	11,549	0			1,608,264	1,596,702	1,447,048
Unimproved valuations												
UV General		0.01375	446	75,698,000	1,107,721	7,494	0			1,115,215	1,107,749	884,146
UV Rural		0.00886	182	161,086,000	1,485,601	3,265	0			1,488,866	1,485,619	1,444,016
Sub-Total			2,259	260,089,250	5,637,882	20,772	0			5,658,654	5,637,921	5,171,799
Minimum payment			Minimum \$									
Gross rental valuations												
GRV Residential	0	1,351	257	8,614,747	347,207	0	0			347,207	347,207	321,538
GRV Commercial	0	1,351	5	1,373,482	6,755	0	0			6,755	6,755	8,106
GRV Industrial	0	1,351	10	456,840	13,510	0	0			13,510	13,510	13,510
GRV Rural	0	1,351	37	1,782,608	49,987	0	0			49,987	49,987	58,093
GRV Rural Residential	0	1,351	471	16,351,992	636,321	0	0			636,321	636,321	713,328
Unimproved valuations												
UV General		1,351	128	86,809,835	172,928	0	0			172,928	172,928	224,266
UV Rural		1,351	4	161,497,000	5,404	2,702	0			8,106	5,404	0
Sub-Total			912	276,886,504	1,232,112	2,702	0			1,234,814	1,232,112	1,338,841
			3,171	536,975,754	6,869,994	23,474	0			6,893,468	6,870,033	6,510,640
Total amount raised from general rates										6,893,468	6,870,033	6,510,640
Ex-gratia Rates												
Ex-gratia rates										0	1,273	1,528
Sub-Total			0	0	0	0	0			0	1,273	1,528
Total amount raised from rates (excluding general rates)										0	1,273	1,528
Total Rates										6,893,468	6,871,306	6,512,168

The entire balance of rates revenue has been recognised at a point in time in accordance with AASB 1058 *Income for not-for-profit entities*.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

22. RATING INFORMATION (Continued)

(d) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge	Instalment Plan Interest Rate	Unpaid Rates Interest Rate
		\$	%	%
Option One				
Single full payment	17/11/2021	0.0	0.00%	7.00%
Option Two				
First instalment	17/11/2021	0.0	3.00%	
Second instalment	17/01/2022			
Option Three				
First instalment	17/11/2021	0.0	3.00%	7.00%
Second instalment	17/01/2022	7.5	3.00%	7.00%
Third instalment	18/03/2022	7.5	3.00%	7.00%
Fourth instalment	18/05/2022	7.5	3.00%	7.00%
		2022 Actual	2022 Budget	2021 Actual
		\$	\$	\$
Interest on unpaid rates		50,719	25,000	33,112
Interest on instalment plan		11,128	10,000	15,680
Charges on instalment plan		15,415	20,000	3,258
		77,262	55,000	52,050

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

23. RATE SETTING STATEMENT INFORMATION

		2021/22 Budget	2021/22	2020/21
		(30 June 2022	(30 June 2022	(30 June 2021
		Carried	Carried	Carried
Note		Forward)	Forward)	Forward
		\$	\$	\$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals	10(c)	0	(4,000)	(17,487)
Less: Fair value adjustments to financial assets at fair value through profit and loss		(2,998)	0	(1,939)
Add: Loss on disposal of assets	10(c)	149,491	0	17,260
Add: Depreciation	10(a)	192,543	3,907,920	4,542,612
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates		9,393		(23,299)
Non-cash amounts excluded from operating activities		302,660	3,903,920	4,517,147
Adjustments to net current assets				
Less: Reserve accounts	24	(1,768,312)	(1,876,519)	(1,768,312)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	14	306,788	(471,167)	306,788
- Current portion of lease liabilities	11(b)	482,688	(185,147)	339,074
Total adjustments to net current assets		(978,836)	(2,532,833)	(1,122,450)
Net current assets used in the Rate Setting Statement				
Total current assets		6,510,198	3,931,851	4,517,269
Less: Total current liabilities		(4,589,471)	(3,675,124)	(4,303,751)
Less: Total adjustments to net current assets		(978,836)	(2,532,833)	(1,122,450)
Net current assets used in the Rate Setting Statement		941,891	(2,276,106)	(908,932)

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

23 BORROWING AND LEASE LIABILITIES

(a) Borrowings

		Actual						Budget				
		Principal at 1	New Loans During	Principal Repayments During	Principal at 30	New Loans During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022	Principal at 1	New Loans During 2021-22	Principal Repayments During 2021-22	Principal at 30
Purpose	Note	July 2020	2020-21	2020-21	June 2021				July 2021			June 2022
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Loan 65 - Community Centre		13,016		(13,016)	0		0	0	0	0	0	0
Loan 67 - Library Upgrade		183,751		(41,565)	142,186		(44,353)	97,833	142,186	0	(44,353)	97,833
Loan 72 - Land - Rec Precinct		744,371		(43,380)	700,991		(45,332)	655,659	700,991	0	(45,332)	655,659
Loan 75 Recreation Precinct		4,500,000		(4,500,000)	0			0	0	0	0	0
Loan 75B Recreation Precinct		0	4,500,000	0	4,500,000		(179,399)	4,320,601	4,500,000	0	(343,778)	4,156,222
Loan 70 - Newcastle Footbridge		15,889		(15,889)	0			0	0	0	0	0
Loan 71 - Depot - Stage 2		590,337		(36,056)	554,281		(37,703)	516,578	554,281	0	(37,704)	516,577
Loan 64 - Visitors Center		19,944		(19,944)	0			0	0	0	0	0
Loan 63 - Bendigo Bank		17,744		(17,744)	0			0	0	0	0	0
Total		6,085,052	4,500,000	(4,687,594)	5,897,458	0	(306,787)	5,590,671	5,897,458	0	(471,167)	5,426,291
Total Borrowings	14	6,085,052	4,500,000	(4,687,594)	5,897,458	0	(306,787)	5,590,671	5,897,458	0	(471,167)	5,426,291

* WA Treasury Corporation

Self supporting loans are financed by payments from third parties. These are shown in Note 4 as other financial assets at amortised cost.

All other loan repayments were financed by general purpose revenue.

Loan 75B replaced loan 75 - relates to changing the loan for the Recreation Centre from a short term loan to a 20 year loan

Borrowing Interest Repayments

Purpose	Note	Function and activity	Loan Number	Institution	Interest Rate	Actual for year ending 30 June 2022	Budget for year ending 30 June 2022	Actual for year ending 30 June 2021
Loan 65 - Community Centre		Recreation and culture	65	WATC	6.92%	\$ 0	\$ 0	(670)
Loan 67 - Library Upgrade		Recreation and culture	67	WATC	6.60%	(8,664)	(14,073)	(11,453)
Loan 72 - Land - Rec Precinct		Recreation and culture	72	WATC	4.45%	(30,695)	(35,158)	(33,647)
Loan 75 Recreation Precinct		Recreation and culture	75	WATC	0.79%	0	0	(34,116)
Loan 75B Recreation Precinct		Recreation and culture	75B	WATC	2.31%	(102,719)	(197,115)	0
Loan 70 - Newcastle Footbridge		Transport	70	WATC	5.66%	0	0	(566)
Loan 71 - Depot - Stage 2		Transport	71	WATC	4.52%	(24,632)	(28,282)	(26,715)
Loan 64 - Visitors Center		Economic services	64	WATC	6.54%	0	(1,046)	(984)
Loan 63 - Bendigo Bank		Other property and services	63	WATC	6.28%	0	(1,010)	(826)
Total						(166,711)	(276,684)	(108,977)
Total Interest Repayments	2(b)					(166,711)	(276,684)	(108,977)

(c) Lease Liabilities

		Actual						Budget				
		Principal at 1	New Leases	Principal	Principal at 30	New Leases	Principal	Principal at 30	Principal at 1	New Leases	Principal	Principal at 30
Purpose	Note	July 2020	During 2020-21	Repayments During 2020-21	June 2021	During 2021-22	Repayments During 2021-22	June 2022	July 2021	During 2021-22	Repayments During 2021-22	June 2022
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Mapping solutions		65,113		28,220	93,333			93,333	40,211		(27,812)	12,399
Gear Select Drum Roller		116,764		24,852	141,616		(22,969)	118,647	95,271		(23,447)	71,824
IVECO Truck		91,525		33,889	125,414		(27,621)	97,793	64,317		(31,552)	32,765
Komatsu Front Wheel Loader		0	235,970	49,404	285,374			285,374	193,086		(46,737)	146,349
Komatsu grader		131,601		51,782	183,383		(107,682)	75,701	86,009		(48,877)	37,132
Photocopier		7,820		4,969	12,789			12,789	3,380		(4,939)	(1,559)
Solar Proposal Library		20,309		4,949	25,258			25,258	6,296		(1,783)	4,513
Solar Proposal Works Depot		0			0			0	10,019		(2,838)	10,019
Total Lease Liabilities	11(b)	433,132	235,970	198,065	867,167	0	(158,272)	708,895	498,589	0	(185,147)	313,442

Lease Interest Repayments

Purpose	Note	Function and activity	Lease Number	Institution	Interest Rate	Actual for year ending 30 June 2022	Budget for year ending 30 June 2022	Actual for year ending 30 June 2021	Lease Term
						\$	\$	\$	
Mapping solutions		Other property and services	1	ESRI Australia	1.70%	(422)	(934)	895	36 months
Gear Select Drum Roller		Other property and services	2		1.50%	(1,229)	(1,730)	1,581	60 months
IVECO Truck		Other property and services	3	CNH Capital	4.30%	(928)	(3,441)	1,628	60 months
Komatsu Front Wheel Loader		Other property and services	4	Komatsu	1.50%	(2,498)	(3,019)	2,966	60 months
Komatsu grader		Other property and services	5	Komatsu	4.15%	(1,237)	(4,593)	2,311	60 months
Photocopier		Other property and services	6	Fuji Xerox	3.20%	(21)	(192)	119	60 months
Solar Proposal Library		Recreation and culture	7		2.67%	(302)	(192)		60 months
Solar Proposal Works Depot		Other property and services	8		2.67%	0	(305)	405	60 months
Total Interest Repayments	2(b)					(6,636)	(14,406)	9,905	

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

24 RESERVE ACCOUNTS

	2022 Actual Opening Balance	2022 Actual Transfer to	2022 Actual Transfer (from)	2022 Actual Closing Balance	2022 Budget Opening Balance	2022 Budget Transfer to	2022 Budget Transfer (from)	2022 Budget Closing Balance	2021 Actual Opening Balance	2021 Actual Transfer to	2021 Actual Transfer (from)	2021 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation/agreement												
(a) Employee Entitlement Reserve	222,429	25,000		247,429	222,430	25,000		247,430	221,732	697		222,429
(b) Asset Development Reserve	30,000	298,068		328,068	30,000	340,000		370,000	0	30,000		30,000
(c) CCTV Reserve	27,115			27,115	27,116			27,116	27,030	85		27,115
(d) Emergency Management Reserve	75,349			75,349	75,350			75,350	75,113	236		75,349
(e) Newcastle Footbridge & Pedestrian	38,495			38,495	38,494			38,494	38,374	121		38,495
(f) Heritage Reserve	11,166			11,166	11,165			11,165	11,131	35		11,166
(g) Information Technology Reserve	22,579		(22,578)	1	22,578		(22,578)	0	22,508	71		22,579
(h) Plant Reserve	152,004			152,004	152,005			152,005	151,528	476		152,004
(i) Recreation Development Reserve	31,853	213,558		245,411	31,853	213,558		245,411	17,299	14,554		31,853
(j) Refuse Reserve	115,378			115,378	115,379			115,379	115,017	361		115,378
(k) Road Contribution Reserve	334,285	75,000	(211,818)	197,467	334,285	75,000	(159,215)	250,070	263,457	70,828		334,285
(l) Strategic Access & Egress Reserve	234,319			234,319	234,319			234,319	233,585	734		234,319
(m) Morangup Community Centre Rese	353,306		(353,306)	0	353,306		(353,306)	0	352,199	1,107		353,306
(n) Community Bus Reserve	89,781		(89,780)	1	89,780		(89,780)	0	89,500	281		89,781
(o) Asset Replacement Reserve	30,253		(30,252)	1	30,252		(30,252)	0	20,190	10,063		30,253
(p) Drainage and Sewerage Reserve	0	109,780		109,780		109,780		109,780	0			0
	1,768,312	721,406	(707,734)	1,781,984	1,768,312	763,338	(655,131)	1,876,519	1,638,663	129,649	0	1,768,312
Restricted by council												
(q) Leave reserve	0			0				0	0			0
	0	0	0	0	0	0	0	0	0	0	0	0
	1,768,312	721,406	(707,734)	1,781,984	1,768,312	763,338	(655,131)	1,876,519	1,638,663	129,649	0	1,768,312

All reserves are supported by cash and cash equivalents and are restricted within equity as Reserves - cash backed.

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

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Employee Entitlement Reserve		Funds set aside to provide payments to Employee Entitlement liabilities
(b) Asset Development Reserve		Funds set aside for the future purchase and/or replacement of assets
(c) CCTV Reserve		Funds set aside for the replacement, expansion and maintenance of CCTV
(d) Emergency Management Reserve		Funds set aside to assist in emergency management and recovery
(e) Newcastle Footbridge & Pedestrian Overpass Res		Funds set aside for the maintenance and upkeep of the Newcastle Footbridge and the Duke Street Pedestrian Overpass
(f) Heritage Reserve		Funds set aside for the preservation and/or purchase of Built Heritage assets of significance within the Shire of Toodyay
(g) Information Technology Reserve		Funds set aside for the replacement and maintenance of computer hardware

(h) Plant Reserve	Funds set aside for the ongoing upgrade and replacement of Shire owned fleet
(i) Recreation Development Reserve	Funds set aside for the development of recreation facilities within the Recreation precinct located adjacent to the District High School
(j) Refuse Reserve	Funds set aside for the development and maintenance of the Shire of Toodyay Waste Transfer Station
(k) Road Contribution Reserve	Funds set aside fro contributions given towards particular roads to assist in the ongoing maintenance and preservation of roads. These funds cannot be used on roads
(l) Swimming Pool Reserve	Funds collected by way of a voluntary levy in 1996-97 for a swimming pool
(l) Strategic Access & Egress Reserve	Funds set aside for the implementation and maintenance of strategic access and egress tracks
(m) Morangup Community Centre Reserve	Funds set aside for the development of the Morangup Community Centre
(n) Community Bus Reserve	Funds set aside for the purchase of a new Shire of Toodyay Community Bus
(o) Asset Replacement Reserve	Funds set aside for the replacement of playing surfaces at the recreation precinct.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

25. TRUST FUNDS

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

	1 July 2021	Amounts Received	Amounts Paid	Reclassified to Restricted Cash	30 June 2022
	\$	\$	\$		\$
Quarry Rehabilitation Bonds	1,193,659				1,193,659
Housing Bonds	0				0
Kerb Deposits	0				0
Key Bonds	0				0
Venue Hire Bonds	0				0
Crossover Bonds	0				0
BCITF	0				0
Building Services	0				0
Library Bonds	0				0
Standpipe Bonds	87,102				87,102
Road Construction Bonds	34,198				34,198
Other Bonds	0				0
Planning Bonds	9,547				9,547
Swimming Pool Fund	0				0
	1,324,506	0	0		1,324,506



Auditor General

INDEPENDENT AUDITOR'S REPORT 2022

Shire of Toodyay

To the Councillors of the Shire of Toodyay

Disclaimer of opinion

I was engaged to audit the annual financial report of the Shire of Toodyay (Shire) which comprises:

- the Statement of Financial Position as at 30 June 2022, and the Statement of Comprehensive Income by Nature or Type, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended
- notes comprising a summary of significant accounting policies and other explanatory information.

I do not express an opinion on the accompanying financial report of the Shire. Because of the significance of the matter described in the Basis for disclaimer of opinion section of my report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial report.

Basis for disclaimer of opinion

Financial report not supported with complete and accurate underlying records

I was unable to obtain sufficient appropriate audit evidence regarding the financial report as a whole, as the financial report was submitted for audit purposes without complete and accurate underlying records. I was unable to audit the financial report by alternative means. Consequently, I am unable to determine whether any adjustments were necessary to the financial report as a whole for the year ended 30 June 2022. My audit opinion on the annual financial report for the year ended 30 June 2021 was disclaimed for the same reasons.

Other information

The Chief Executive Officer (CEO) is responsible for preparing and the Council for overseeing, the other information. The other information is the information in the entity's annual report for the year ended 30 June 2022, but not the financial report and my auditor's report.

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

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

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO

and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

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

The Chief Executive Officer of the Shire is responsible for:

- preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

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

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

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

Auditor's responsibilities for the audit of the financial report

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

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

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

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

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

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Toodyay for the year ended 30 June 2022 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.

Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
27 October 2023



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