



Annual Report 2022-2023



Shire of Broomehill-Tambellup

2022/2023 Annual Report

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This document is available in other formats on request for people with disability

SHIRE PRESIDENT'S REPORT



It is my pleasure to provide the President's report for the twelve months ending June 30, 2023.

It certainly was a busy twelve months with two major commercial projects commencing in the district, being the Flat Rocks Wind Farm and the CBH rail loading facility in Broomehill. A significant amount of Council time was required to consider a range of matters relating to each individual development approval, however both projects are now well into the construction phase with completion expected mid-2024.

These projects, while providing benefits to the Shire, have also highlighted the accommodation shortage in the Shire and region. Community awareness of this issue was very much in evidence during community consultations for the 2023-2033 Strategic Community Plan. If we are to tap into future development opportunities, the Shire and community groups, will need to continue working together to resolve some of these issues.

The Tambellup Caravan Park has been on Council's agenda for some time and has proceeded through the business case and concept planning stages, both of which have been approved. The Council's hope is that by mid-2024 we will see development start to take place. The redevelopment of the Broomehill Hotel by the Broomehill Village Co-operative is expected to help with the accommodation situation as well. The Shire is considering ways that we can be of assistance with this project.

A number of projects were completed this year. These included:

- The completion of the Journal St intersection and streetscape upgrade in Broomehill
- Replacement of the Broomehill Museum Shed roof by the Broomehill Heritage Group committee with financial assistance from the Shire – it looks fantastic.
- The newly created Holland Track Start Point gazebo and interpretive panels were installed
- The Broomehill Cricket Pavilion was completed by the Broomehill Cricket Club with Shire support
- Installation of the Broomehill Heritage walk trail interpretive signage
- Installation of tanks, standpipes and controllers in Tambellup and Broomehill for improved access in times of drought and emergency fire fighting water in both communities.

In this financial year the Council has:

- Reviewed all Shire of Broomehill-Tambellup Local Laws;
- Adopted a new Strategic Community Plan and Corporate Business Plan;
- Appointed a Councillor representative to the Gillamii Centre committee in Cranbrook. A significant proportion of our shire is covered by the Gillamii Centre and the landcare work they undertake;
- Improved our auditing process in line with the new Government requirements;
- Hosted our first community breakfast to enhance our community consultation process.

On 21 October 2022 the Shire of Broomehill-Tambellup, in conjunction with the Tambellup Golf Club, hosted the Hollow Log Golf Day. The Hollow Log is keenly contested by all shires within our zone and is hosted by the previous year's winner. The day was successful in raising \$7,000 for the Golf Club to assist with repairs to the clubhouse roof. Thank you to Tambellup Golf Club members and everyone who participated or assisted with the organisation of the day. We look forward to travelling to Denmark to compete in 2023.

Congratulations also go to the staff and students at the Tambellup Primary School for winning the 2022 WALGA Showcase in Pixels competition. Their winning entry is represented on the cover of the Strategic Community Plan 'People Power' and banner poles in Broomehill and Tambellup.

In closing I would like to thank all staff and Councillors for the effort you have put in to ensure our Shire runs as efficiently as possible. I would also once again express the Council's gratitude for the many hours of volunteer participation in our community. Broomehill and Tambellup can only thrive with community engagement.

Michael White
SHIRE PRESIDENT

CHIEF EXECUTIVE OFFICER'S REPORT



It gives me great pleasure to present this report as the CEO of the Shire of Broomehill-Tambellup.

The 2022/2023 financial year saw a major review undertaken of the Shire's long term planning processes, led by the adoption of a new Community Strategic Plan, titled *People Power*. People Power is the key document to set the direction for the next ten years and evolved directly from feedback and ideas generated through numerous well attended community workshops and written feedback methods. I thank all community members who had their say and gave their ideas for our future so willingly.

People Power is presented within a framework of a twelve (12) piece jigsaw puzzle, themed within four key pillars, with each piece representing an essential element to enable our communities to survive, and then thrive. This twelve (12) piece jigsaw puzzle is shown elsewhere in this Annual Report, further elaborating on the four key pillars of:

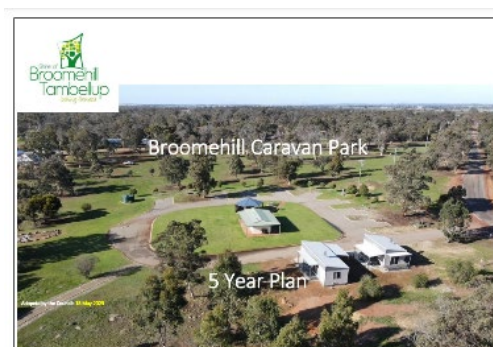
1. Point of Difference;
2. Economy;
3. Lifestyle; and
4. Shire Support.

To ensure that People Power is the key focus of the Shire and is adopted into our everyday activities, a completely re-written Corporate Business Plan was adopted by the Council on 18 May 2023. This plan is a four year operational plan that sets the implementation of the strategies contained within People Power and summarises all goals set in other planning documents, such as the Public Health Plan, Disability Access & Inclusion Plan, etc. The Corporate Business Plan is the 'bible' that sets the direction for not only what we do each day, but the projects and services that have been achieved in the financial year, reported in this Annual Report. Both People Power and the Corporate Business Plan are available on the Shire's website.



In addition to these two important corporate planning documents, the Shire has begun to develop 'Precinct Plans' to design specific initiatives or upgrades to major community facilities. During 2022/2023 the Council adopted plans for the following:

- Tambellup Caravan Park Business Case & Site Concept Plan;
- Broomehill Heritage Precinct;
- Public Health Plan;
- Broomehill Caravan Park;
- Road Hierarchy; and
- Tambellup Cemetery.



I am happy to be able to present the attached Annual Financial Report to the community for the year ended 30 June 2023 and pass my congratulations to our finance team for receiving a clean audit result. Unfortunately, the constant legislative changes to the format required for the attached Annual Financial Report produces a document that is getting harder and harder for the community to derive meaningful information from. To assist, I have listed the following highlights:

- An **opening surplus position** at 30 June 2022 of \$1.58m and a **closing surplus position** as at 30 June 2023 of \$2.1m;
- **Net cash provided from operations** for the year was \$2.1m, due primarily to the prepayment of \$2m Financial Assistance Grants by the Federal Government;
- **Capital expenditure** of \$3m;
- A reduction in **loan indebtedness** of \$131,805 to \$1.68m;
- An increase in the total balance of **reserve accounts** of \$343,232 to \$2.13m;
- Savings (reserve accounts) held of \$2.13m are significantly higher than what is owed (loans) of \$1.68m.

The key challenges being experienced in the Shire at the moment are not unusual to those being faced in other areas of rural WA, being an acute accommodation shortage and the protection of services. Accommodation, including for workers and visitors and an appropriate choice of residential options, is in high demand and unfortunately short supply. Major construction projects currently underway in the Shire, being the construction of the Flat Rocks Wind Farm and the Broomehill CBH Rapid Rail Project, has only magnified this issue. Unfortunately, the fix for this challenge has a long lead time, however the proposed construction of the Tambellup Caravan Park and the reopening of the Imperial Hotel in Broomehill will begin to meet the needs.

As the Shire has two small service centre town sites, the protection of services and retail options is also a very high priority. The ability to buy daily essentials in our towns, in addition to the obvious benefits of providing employment and economic activity, must be protected. In the case of Broomehill, we need to think 'outside of the box' to see the return of these services to our community. This is not a small challenge yet is vital to our ongoing viability.

People Power has identified key initiatives to address both of these significant challenges, and I encourage all residents to have a read of the document and contribute in any way possible to the achievement of each identified goal.

I would like to personally thank all staff, especially the Senior Management Team, and the elected members for your continued hard work, personal dedication to serving the community and the manner in which you work as a team for the betterment of the Shire.

Anthony Middleton
CHIEF EXECUTIVE OFFICER

SHIRE PROFILE

The Shire of Broomehill-Tambellup is a progressive rural community located within the Great Southern Region of Western Australia. The Region is predominantly a sheep and grain producing area with a growing interest in viticulture, horticulture and tourism.

1,046 Total number of residents	272 km Length of sealed roads	548 Number of dwellings
\$2,825,363 Total rates levied	\$2,159,013 Total Wages	2,813 km ² Area of the Shire
797 Number of rateable properties	754 km Length of gravel roads	28.1 Full time equivalent staff

The Shire has two towns, Broomehill Village and Tambellup that offer advantages of rural lifestyle with the convenience of most essential services including recreation and leisure facilities, government, health and education services. The main Shire office is in Tambellup, and staff offer services at both offices such as processing of driver and vehicle licenses, animal registrations and payments of Shire accounts.

The vision of the Shire is:

'A region driven by community spirit'

The Council is based on strong traditions and is keen to provide:

- A great place to raise children
- Clean, green and prosperous
- A tradition of innovation – readily embracing new people and new ideas
- A strong sense of hospitality and tolerance
- Pride in our towns

The Council is committed to:

- achieving a better quality of living for the people in the community;
- providing a great place to live, work, raise children and visit, which will encourage a range of lifestyles and opportunities; and
- caring for our natural environment, cultural diversity and heritage.

The Shire of Broomehill-Tambellup has two offices located at:

Broomehill

30360 Great Southern Hwy
BROOMEHILL WA 6318

Office Hours:

Monday-Friday 9.00am – 4.00pm
Closed Daily 12.00pm – 1.00 pm

Tambellup

46-48 Norrish Street
TAMBELLUP WA 6320

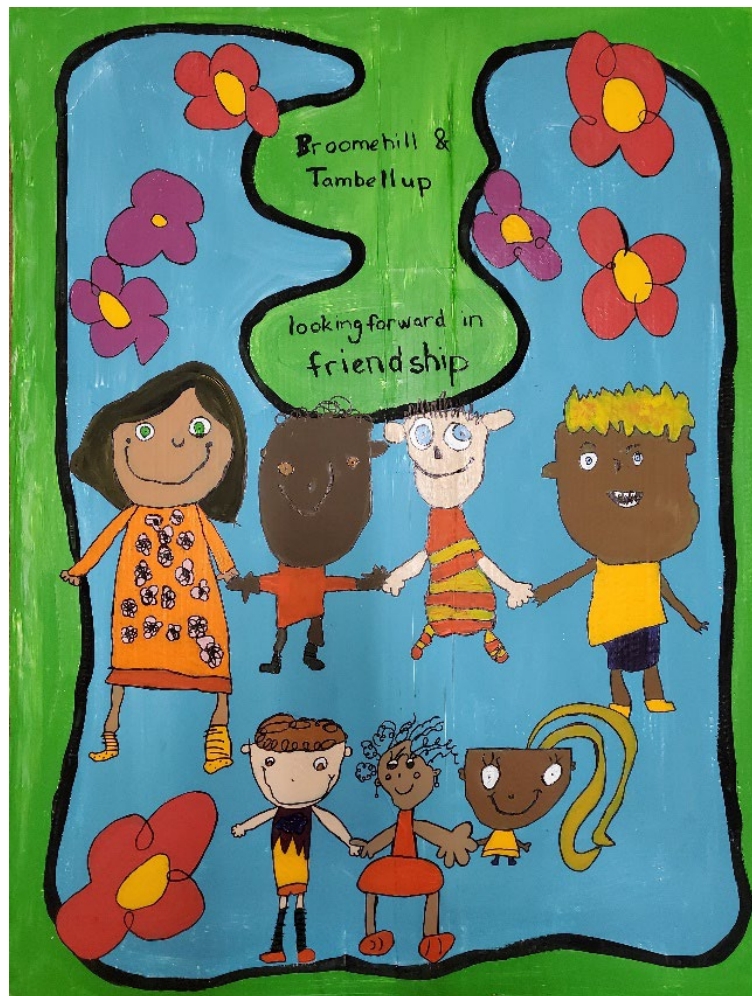
Office Hours:

Monday-Friday 9.00am – 4.00pm

Phone: 9825 3555

Email: mail@shirebt.wa.gov.au

Website: www.shirebt.wa.gov.au



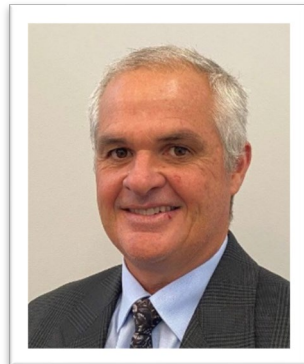
*Tambellup Primary School Year PP - 3
Winning artwork - Showcase in Pixels 2022*

YOUR COUNCIL

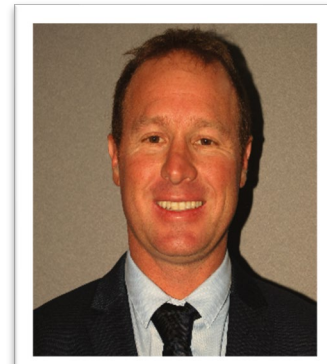
The Shire has seven Councillors including the Shire President. Ordinary Meetings of the Council are normally held on the third Thursday of every month commencing at 4.30pm, with the exception of January. Committee Meetings of Council are held on an as needs basis.



PRESIDENT
Cr ME (Michael) White
Term Expires 2023
Phone 0407 258 216



DEPUTY PRESIDENT
Cr DT (Douglas) Barritt
Term Expires 2023
Phone 0428 212 260



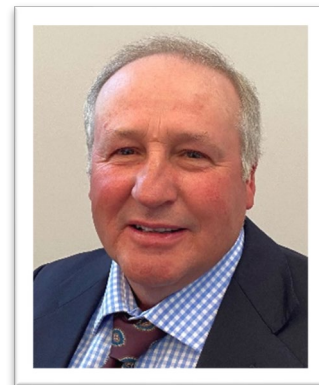
Cr MC (Mark) Paganoni
Term Expires 2025
Phone 0427 383 817



Cr JL (Julian) Wills
Term Expires 2025
Phone 0428 651 065



Cr CJ (Carl) Letter
Term Expires 2025
Phone: 0427 282 053



Cr CM (Craig) Dewar
Term Expires 2025
Phone 0429 100 239



Cr SH (Steven) Penny
Term Expires 2023
Phone 0431 685 163

Elected Member Training

All newly and re-elected Councillors are required by s5.126 (1) of the *Local Government Act 1995* to complete a training package called *Council Member Essentials*. This training has been specifically developed to deliver the essential skills and knowledge required by an Elected Member to perform their role as defined in the *Local Government Act 1995*. The five courses are:

- Understanding Local Government;
- Serving on Council;
- Meeting Procedures
- Conflicts of Interest; and
- Understanding Financial Reports and Budgets.

The Shire is required to prepare a report for each financial year on the training completed by council members in the financial year and this report is available on the Shire's website. The training undertaken and the year of completion for each Councillors is as follows:

Elected Member	COUNCIL MEMBER ESSENTIALS – 5 MODULES				
	Understanding Local Government	Serving on Council	Conflicts of Interest	Meeting Procedures	Understanding Financial Reports and Budgets
Cr Michael WHITE	2020	2022	2022	2022	2018
Cr Doug BARRITT	2020	2020	2020	2020	2020
Cr Craig DEWAR	2022	2022	2022	2022	2022
Cr Carl LETTER	2022	2022	2022	2022	2018
Cr Mark PAGANONI	2022	2022	2022	2022	2018
Cr Steven PENNY	2020	2020	2020	2020	2020
Cr Julian WILLS	2021	2022	2021	2022	2022

Number of meetings attended by Elected Members

Councillors	Ordinary Council Meeting	Special Council Meeting	Audit Committee Meeting
Cr Michael WHITE	11/11	1/1	3/3
Cr Doug BARRITT	11/11	0/1	3/3
Cr Craig DEWAR	11/11	1/1	3/3
Cr Carl LETTER	9/11	1/1	3/3
Cr Mark PAGANONI	10/11	0/1	3/3
Cr Steven PENNY	10/11	1/1	2/3
Cr Julian WILLS	10/11	1/1	2/3

Councillor Diversity Data

The *Local Government (Administration) Regulations 1996* require the Shire to include the following information in its Annual Report:

Councillor Age Range:	
35-44	1
45-54	2
55-64	3
Over 64	1
Average Age of Councillors	
	56 years
Gender:	
Male	7
Female	0
Linguistic Background	
English	7
Other	0
Country of Birth	
Australia	5
England	1
Papua New Guinea	1
Identify as Aboriginal or Torres Strait Islander	
Yes	0
No	7

Elected Member – Fees, Expenses and Allowances

Councillors	Shire President Allowance	Deputy President Allowance	Annual Attendance Fee	ICT Allowance	Travel	Total
Cr M White	\$10,000	0	\$16,000	\$500	0	\$26,500
Cr D Barritt	0	\$2,500	\$8,000	\$500	0	\$11,000
Cr M Paganoni	0	0	\$8,000	\$500	0	\$8,500
Cr S Penny	0	0	\$8,000	\$500	0	\$8,500
Cr C Letter	0	0	\$8,000	\$500	0	\$8,500
Cr C Dewar	0	0	\$8,000	\$500	0	\$8,500
Cr J Wills	0	0	\$8,000	\$500	\$349	\$8,849

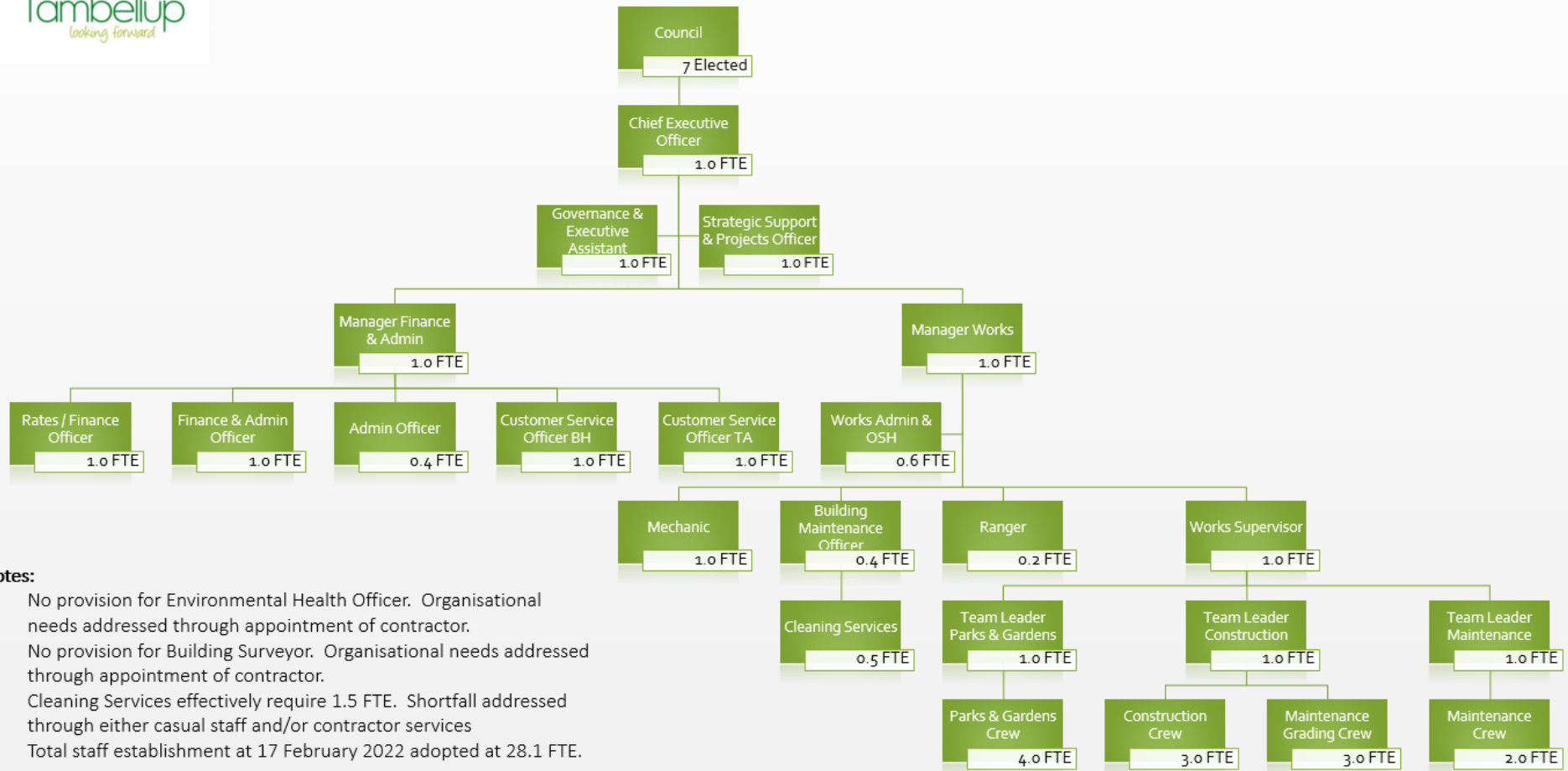
Capital Grants, Subsidies and Contributions

2020/21	\$609,417
2021/22	\$580,161
2022/23	\$346,000

THE ORGANISATION



Organisational Chart (28.1 FTE)(Feb 2022)



Notes:

1. No provision for Environmental Health Officer. Organisational needs addressed through appointment of contractor.
2. No provision for Building Surveyor. Organisational needs addressed through appointment of contractor.
3. Cleaning Services effectively require 1.5 FTE. Shortfall addressed through either casual staff and/or contractor services
4. Total staff establishment at 17 February 2022 adopted at 28.1 FTE.

Shire Staff

The following team members were employed by the Shire of Broomehill-Tambellup as at 30 June 2023:

Chief Executive Officer	Anthony Middleton
Manager of Works	Peter Vlahov
Manager of Finance & Administration	Kay O'Neill
Strategic Support & Projects Officer	Pam Hull
Governance & Executive Assistant	Tash Korthuis
Rates/Finance Officer	Sophie Lane
Finance/Administration Officer	Lesley Paskevicius
Customer Service Officer - Broomehill	Jacinta Pink
Customer Service Officer - Tambellup	Megan Freeman
Administration Officer	Vacant
Environmental Health Officer	Llew Withers
Building Surveyor	Darryle Baxter
Works Supervisor	John Farmer
Works Administration Officer	Coral Green
Building Maintenance Officer	Phil Pink
Mechanic	Marcello Garcia
Ranger	Stephanie Swain (Shire of Kojonup)
Team Leader - Construction	Vacant
Team Leader – Maintenance	Vacant
Team Leader – Parks & Gardens	Darrell Gale
Works and Maintenance Crew	Allan Hankinson
	Darryl Pickett
	Derek Carr
	Foster Farmer
	Justin Lennox
	William Gonzales
	Bryan Trezona
	Maurice Hirjee
	Kenneth Farmer
	Francis Coyne
	Wayne Eckley
	Gifford Eades
	Leigh Smit
	Charmaine Williams
Cleaners	Diane Olden
	Julie Taylor
	Christine Panting
Cleaner/Caravan Park Caretaker	Kimberley Thornborough



Employee Remuneration

The *Local Government (Administration) Regulations 1996* require the Shire to include the following information in its Annual Report:

- The number of employees of the Shire entitled to an annual salary of \$130,000 or more; and
- The number of those employees with an annual salary entitlement that falls within each band of \$10,000 over \$130,000.

Set out below, in bands of \$10,000, is the number of employees of the Shire entitled to an annual salary of \$130,000 or more for 2022/2023:

\$ From	\$ To	Number of Employees
130,000	140,000	0
140,000	150,000	0
150,000	160,000	1
160,000	and over	0

The *Local Government (Administration) Regulations 1996* require the Shire to include remuneration paid or provided to the CEO during the financial year in its Annual Report. One person was employed in the position of CEO during 2022/2023. The total remuneration paid to the CEO, including base salary, superannuation, motor vehicle, professional memberships, allowances and fringe benefits tax for the 2022/2023 financial year was \$201,984.

ADDITIONAL INFORMATION

National Competition Policy

This policy was introduced by the Commonwealth Government in 1995 to promote competition for the benefit of business, consumers and the economy by removing what was considered to be unnecessary protection of monopolies of markets where competition can be enhanced. It effects local governments as factors such as exemption from company and income tax or possible local regulations and laws may give local government a potential advantage over private contractors.

The Shire of Broomehill-Tambellup reports on its responsibilities under to the National Competition Policy, as follows:

- No business enterprise of the Shire of Broomehill-Tambellup has been classified by the Australian Bureau of Statistics as either a Public Trading Enterprise or a Public Financial Enterprise.
- Competitive neutrality has not applied to any activities undertaken by the Shire in this reporting period.
- No allegations of non-compliance with the competitive neutrality principles have been made by any private entity.
- The principles of competitive neutrality will be implemented in respect of any relevant activity undertaken during the next financial reporting period.

Register of Complaints

Section 5.53(2)(hb) of the *Local Government Act 1995* requires that the Annual Report contain details of entries made in the Complaints Register under Section 5.121 regarding complaints made about elected members during the financial year. There were no complaints lodged against elected members in the year under review.

Public Interest Disclosure

In accordance with the requirements of the *Public Interest Disclosure Act 2003*, the Shire of Broomehill-Tambellup has established procedures to facilitate the making of disclosures under the Act. These procedures set out the processes in place in respect to protected disclosures generally, to protect people from reprisal for making protected disclosures and to provide guidance on investigations.

During the 2022/2023 financial year, no disclosures relating to improper conduct were made to the Shire and therefore no disclosures were referred to the Ombudsman.

Freedom of Information

The Shire of Broomehill-Tambellup welcomes any enquiries for information held by the Shire. If information cannot be accessed by less formal means, a freedom of information request can be made by contacting the Chief Executive Officer.

It should be noted that some documents are for viewing only and documents cannot be copied as this would breach the *Copyright Act 1968*.

Nil (0) freedom of information enquiries were received during the 2022/2023 financial year.

The Shire’s Information Statement is reviewed annually and a copy made available at both Administration Offices for perusal, as required under the *Freedom of Information Act 1992*, and is available on the Shire’s website.

Disability Access and Inclusion Plan

The Shire’s Disability Access & Inclusion Plan was adopted in 2021 and is available for viewing on the Shire’s website. Section 29(m) of the *Disability Services Act 1993* requires the Shire to report on the following seven (7) outcomes in its approach to assisting people with disability within the Shire:

	Outcomes	Progress 2022/2023
1.	<p>People with disability have the same opportunities as other people to access the services of, and any events organised by, the relevant public authority.</p> <p>Summary: Achieving</p>	<p>The Shire’s libraries continued to support patrons with large print and audio books available in specific, easily located areas in the libraries. Staff continue to promote alternative library access options, including online services provided by the regional consortium and State Library of WA.</p> <p>Extensive consultation during 2022 resulted in the adoption of the new Strategic Community Plan 2023-2033 ‘People Power’ and Public Health Plan. Initiatives to deliver outcomes in these Plans have been included in the Corporate Business Plan 2023-2027.</p>
2.	<p>People with disability have the same opportunities as other people to access the buildings and other facilities of the relevant public authority.</p> <p>Summary: Achieving</p>	<p>A number of projects in Broomehill funded by the Drought Communities Programme improved accessibility of buildings and facilities. These included:</p> <ul style="list-style-type: none"> • Installation of new paving and footpath ramps on Journal St, including the creation of a courtyard area at the Broomehill Museum which provided more appropriate access. Tactile pavers were installed to pram ramps and the stairs leading to the courtyard area. • A new nature playground constructed in Holland Park includes an all abilities swing. • The Shire and Broomehill Heritage Group partnered to construct paved paths from the Holland Track Start Point gazebo through the Museum grounds and the display shed. <p>Consultation commenced for a 5 year improvements plan for the Tambellup Cemetery. The draft plan includes provision for additional seating, shade and disabled parking. Planning also commenced for upgrades to the Tambellup Youth Centre, to include compliant access to the building.</p>

	Outcomes	Progress 2022/2023
3.	<p>People with disability receive information from the relevant public authority in a format that will enable them to access the information as readily as other people are able to access it.</p> <p>Summary: Making Progress</p>	<p>All Council publications are available in a variety of formats on request for people with specific needs. This information is conveyed through local newsletters and within each individual document.</p> <p>The Shire's website developer monitors the website for compliance with the WCAG standard.</p>
4.	<p>People with disability receive the same level and quality of service from the staff of the relevant public authority.</p> <p>Summary: Making Progress</p>	<p>The Shire's Customer Service Charter is available on the Shire's website. This includes a commitment to:</p> <ul style="list-style-type: none"> • Progressively improve access to services to people with disability. • Make information available in alternative formats for people with specific requirements. • Ensure residents are able to provide customer feedback by a variety of means including: in person, by telephone, mail or email. <p>The Corporate Business Plan includes initiative 2.1.10 to establish a Disability Access and Inclusion focus group. This will be actioned in 2023/2024.</p>
5.	<p>People with disability have the same opportunities as other people to make complaints to the relevant public authority.</p> <p>Summary: Making Progress</p>	<p>Grievance and complaint mechanisms are promoted through local newsletters and include in person, phone, mail and email options.</p> <p>A web-based feedback option is to be implemented in 2023/2024.</p>

	Outcomes	Progress 2022/2023
6.	<p>People with disability have the same opportunities as other people to participate in any public consultation by the relevant public authority.</p> <p>Summary: Achieving</p>	<p>Public consultation methods for various activities have included: publication of information on the Shire’s website; via social media; through the local newsletter ‘Topics’ which is mailed to every household in the Shire; mailed flyer; and individual consultation where necessary. Responses to requests for public comment are able to be made in person, via mail, or email.</p>
7.	<p>People with disability have the same opportunities as other people to obtain and maintain employment with the Shire of Broomehill-Tambellup.</p> <p>Summary: Achieving</p>	<p>Recruitment processes are undertaken using inclusive practices.</p>

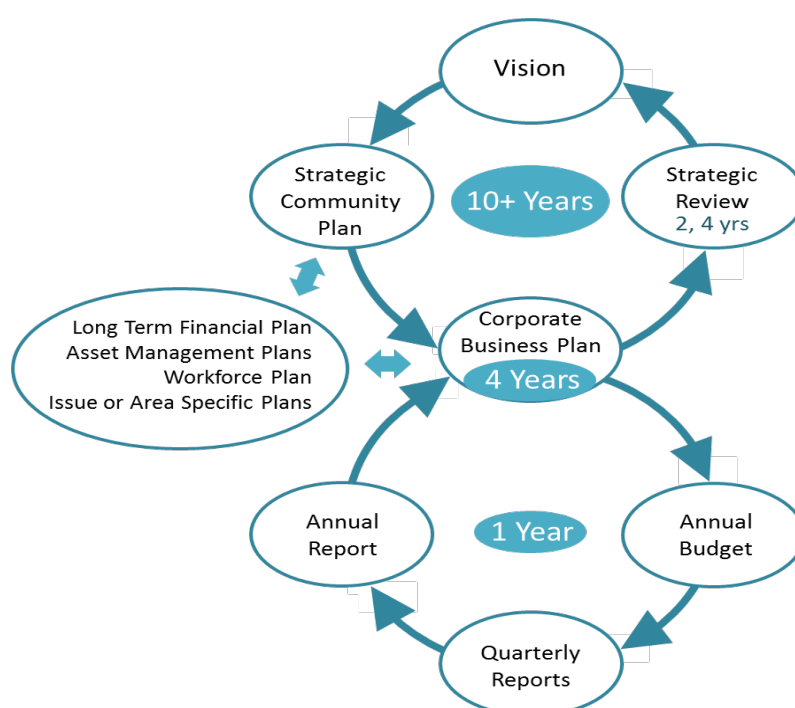
INTEGRATED PLANNING & REPORTING

In 2010, the Integrated Planning and Reporting (IPR) Framework and Guidelines were introduced in Western Australia (WA) as part of the State Government's Local Government Reform Program.

In essence, IPR is a process designed to:

- Articulate the community's vision, outcomes and priorities;
- Allocate resources to achieve the vision, striking a considered balance between aspirations and affordability; and
- Monitor and report on progress.

The IPR process is based on a four year cycle, with the Strategic Community Plan, the highest level document, being reviewed at the two and four year mark to coincide with the review timeframe of the next level document, the Corporate Business Plan, which is reviewed annually, and other informing strategies.



The Integrated Planning and Reporting Cycle

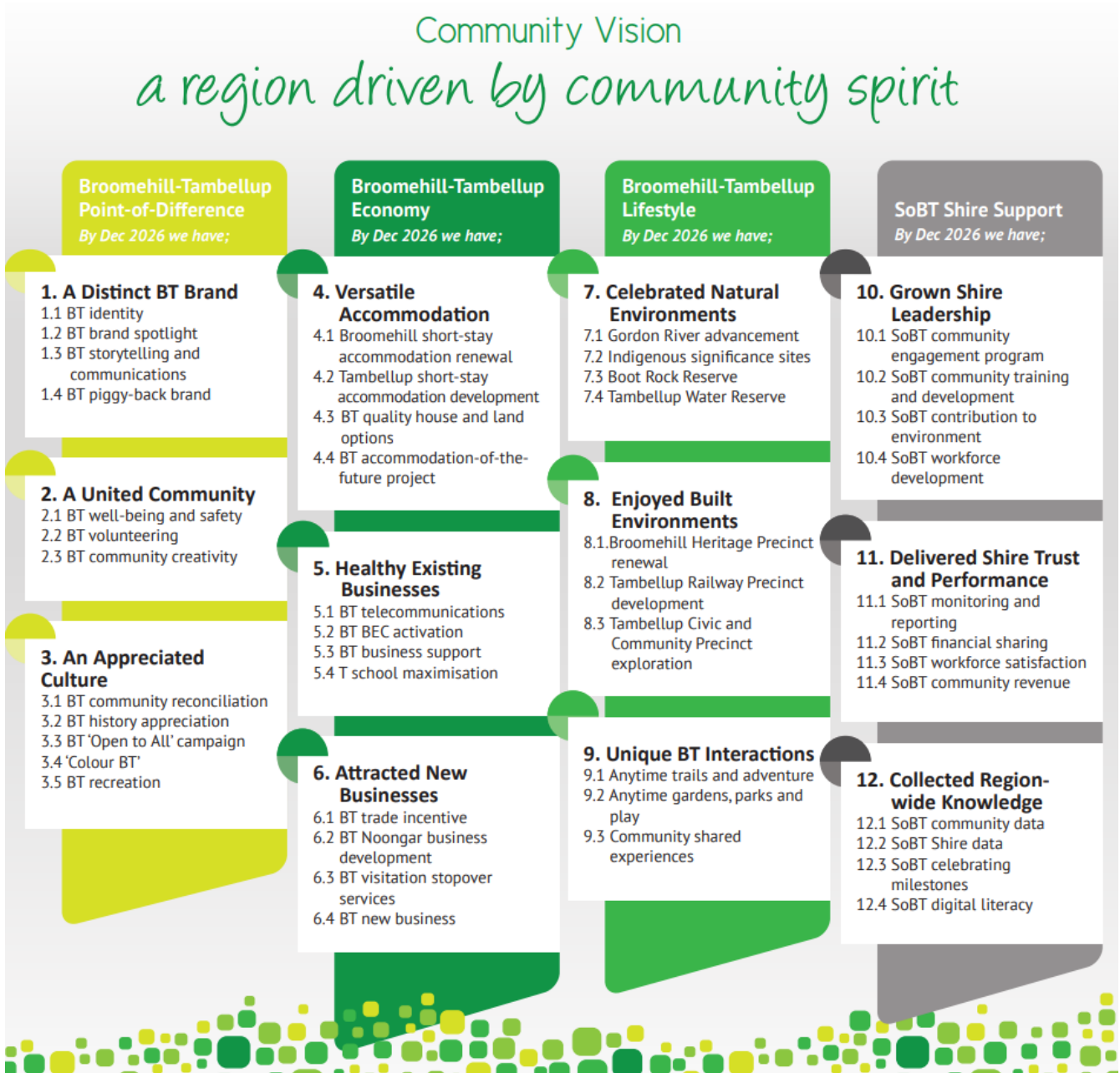
Strategic Community Plan 2023-2033

The focus of 2022/2023 was on the scheduled four-year full review of the Strategic Community Plan and development of a new Corporate Business Plan.

The Strategic Community Plan review was undertaken during 2022, with assistance provided by consultants Green 11. The community was invited to participate in the review, with four workshops conducted, and an online survey delivered. The new Strategic Community Plan 2023-2033, named 'People Power' was adopted by the Council in November 2022, and places a clear focus on the need for the Shire and community to work together to achieve desired outcomes. The two-year desktop review of the Strategic Community Plan will be completed during 2024.

Strategic Community Plan 2023-2033

'People Power'



Corporate Business Plan 2023-2027

Following the adoption of the Strategic Community Plan, work commenced on a new Corporate Business Plan. The Corporate Business Plan 2023-2027, named 'Implementation of People Power', was adopted in May 2023, and outlines initiatives for the first four years of 'People Power'. The Corporate Business Plan will be reviewed annually for the life of the plan.

The Corporate Business Plan adopts the themes identified during consultation for the Strategic Community Plan:

- Broomehill-Tambellup Point-of-Difference
- Broomehill-Tambellup Economy
- Broomehill-Tambellup Lifestyle
- Shire of Broomehill-Tambellup Shire Support

A range of initiatives have been developed, with consideration to existing operational plans and informing strategies. While some of the initiatives are for the Shire alone to implement, to succeed many require collaboration between a range of stakeholders, including Shire and community. For this reason it is imperative that those connections and relationships be made and nurtured.

As the Corporate Business Plan was adopted late in the year under review, minimal progress can be reported at 30 June 2023, however a number of funded capital projects were completed during the year. These included:

Drought Communities Programme

- Completion of works at the Holland Track Start Point in Broomehill, including construction of a gazebo, installation of interpretive and directional signage, and in conjunction with the Broomehill Heritage Group, paving of paths through the Museum grounds;
- Development and implementation of the Broomehill Heritage Walk Trail through the Broomehill townsite;
- Upgrades to the streetscape at the intersection of Journal St and Great Southern Highway in Broomehill;
- Installation of new water tanks at the Tambellup Works Depot.

Road Construction

- Sealing of the section of Toolbrunup Rd that was reconstructed in 21/22;
- Reconstruct a section of Chillicup Rd in readiness for sealing in 23/24;
- Commence reconstruction of a section of Warrenup Rd in readiness for bitumen seal in 23/24;
- Repair and reseal sections of bitumen pavement failures on Tieline Rd and Tambellup West Rd.

Local Roads & Community Infrastructure Program

- Installation of technology to the Council Chambers to support its use as an Emergency Management Incident Control Centre;
- Upgrade works to the machinery shed at the Broomehill Museum (in conjunction with the Broomehill Heritage Group).


Major initiatives planned for 2023/2024 include:


- Tambellup Youth Centre upgrade;
- Repairs to the Broomehill and Tambellup Halls;
- Installation of solar panels at the Tambellup Community Pavilion;
- Development of a Caravan Park with cabins in Tambellup;
- Upgrades to the Shire Works Depots, to include construction of an oil store in Tambellup and the implementation of a fuel management system at both sites;
- Terracing and landscaping at the Broomehill Recreational Complex;
- Commencement of the five-year upgrade program at the Gordon River in Tambellup;
- Commencement of the Tambellup Railway Precinct Townscape project.


The Corporate Business Plan was adopted six weeks before the end of the financial year, which did not allow significant progress on many initiatives, however the following presents a summary of progress at 30 June 2023:

2023/24		Initiative	Status		
			Red	Yellow	Green
x	1	A Distinct BT Brand			
x	1.1	BT identity:			
x		This is a continual commitment to promote that Broomehill-Tambellup is the region driven by community spirit. This is the next stage brand development (such as signage consistency, banner poles, message consistency, and storytelling tools)			
x	1.1.1	Creation of a Corporate 'Style Guide' that is expanded to include physical features (E.g. unique signage, paving colours, street signs, signage, bin surrounds, etc) of both town sites and our unique rural areas, to encapsulate the different characteristics of communities within Shire BT.		On Target	
X	1.1.4	Establish a Social Media theme and style/branding consistency		Complete	
X	1.2.1	Big sky thinking forum, facilitated		Below Target	
X	1.2.2	Establish a Shire BT Innovation Committee. Possible fit with Beautification Team (3.4.1)		Below Target	
x	1.3	BT storytelling and communications:			
x		This is the community and Shire-driven collection and promotion of 'local legends or legendary stories' (such as the roadside farm equipment, Gordon River swans, local wild orchids or hockey limousine).			
X	1.3.1	Creation of a monthly BT storytelling collection and promotion of local legends or legendary stories. Details to include:		On Target	
x		· Half page spot in the <i>Topics</i> , with a name to assist the promotion and referencing within the community;		On Target	

2023/24		Initiative	Status
			Status
x		· Shire to commence input of stories with the goal to be community driven.	On Target
X	1.3.2	Cataloguing of above for historical referencing and possibly a book to be published, website or calendar to further spread the message.	On Target
X	1.3.3	Liaise with Tambellup Corner Shop Museum and Broomehill Heritage Group for content and storytelling ideas.	Below Target
x	1.4	BT piggy-back brand:	
x		This is working strongly with partnerships (such as Great Southern Development or private partners) to piggy-back Broomehill-Tambellup on partners' brands.	
X	1.4.1	Be an active partner in regional groups such as:	Complete
x		· Great Southern Treasures	Complete
x		· Southern Link VROC.	Complete
X	1.4.2	Continue to support Great Southern Treasures/regional tourism organisations.	Complete
X	1.4.3	Progress the installation of trails interpretative and directional signage in conjunction with Great Southern Regional Trail branding	On Target
X	1.4.4	Positively promote all events, development and happenings in the Shire to actively get the Shire's name promoted	On Target
x	2	A United Community	
x	2.1	BT well-being and safety:	
X	2.1.1	Adoption by the Council of the Tambellup Youth Precinct Master Plan	On Target
X	2.1.2	Construct of stage 1 of the Tambellup Youth Precinct Master Plan	Below Target
X	2.1.4	Develop partnerships that enable the youth worker program to be continued and enhanced in consultation with community (funding)	On Target
X	2.1.5	Support CRC in delivery of Youth Support Programs	On Target
X	2.1.7	Support organisations and individuals to develop and deliver wellbeing programs to the community (e.g. Active Farmers, OFFFFL, Seniors)	Below Target
X	2.1.8	Formalise a program/calendar of activities available within the community, whether structured or informal, and promote.	On Target
X	2.1.9	Enhance community awareness of high-threat emergency periods by utilising Shire communication channels to share DFES messaging	On Target

2023/24	Initiative		 Status
X	2.1.12	Promote key health programs, e.g. vaccination programs, screening services for early intervention of key health issues such as cervical, skin & breast cancer, mental health programs.	On Target
X	2.1.13	Partner with external agencies to provide community education to reduce the consumption of alcohol, tobacco and other drugs in the community.	Below Target
X	2.1.14	Ensure all Shire premises, facilities and workplaces are smoke free places, by adopting a Council Policy, installing appropriate signage and community education.	On Target
X	2.1.15	Provide environmental health protection by reducing the incidence and community spread of infectious disease through managing the built environment, potable water sampling and vector control.	On Target
X	2.1.16	Participate in the WALGA Roadwise program to provide education and awareness about safe road use and driver behaviour, to reduce the risks and impacts of road trauma.	On Target
x	2.2	BT volunteering:	
x		This is community and Shire assisting and growing new-age BT-spirit, volunteering models and celebrating the spirit created through volunteering. This includes school and youth volunteering 'action-oriented' programs to develop the volunteers-of-the-future.	
X	2.2.5	Create a <i>Youth Engagement Strategy</i> , inclusive of new idea generation and communication frameworks (e.g. Youth Advisory Council) and programs that address essential life skills for all, such as obtaining drivers licenses.	Below Target
X	2.2.6	Create an annual events that recognises the contributions made in a small community, such as volunteer recognition / training day / community giving day / community member recognition.	Below Target
x	2.3	BT community creativity	
x		This is Shire, partners and community forming a 'BT Community Chest', being four grant rounds per year, for 'innovative community spirit' projects (such as social enterprise concepts, support of co-operative projects, environmental initiatives or art programs).	
X	2.3.1	Establish guidelines and Council adoption. Liaise with similar local community funding providers and establish grant assessment panel.	Below Target
x	3	An Appreciated Culture	
X	3.1.1	Make changes to every day Shire BT organisational processes that represent and recognise our First Nations people.	Below Target
X	3.1.5	Actively engage with the Community to ensure diversity of representation on the Council and Shire staff.	On Target

2023/24	Initiative		 Status
x	3.2	BT history appreciation:	
x		This is community and Shire working with partners to complete the Municipal Inventory Review program and subsequent storytelling, and actioning specific heritage works in the future.	
X	3.2.1	Review Municipal Heritage Inventories from Shires (pre-amalgamation) into one unified Shire BT Heritage List.	On Target
X	3.2.4	Ensure all physical heritage locations are accessible and well sign posted, by establishing a hierarchy of sites and facility needs (e.g. parking, water, pathways, toilets, indigenous significance, signage, directional signs, wayfinding markers etc).	Below Target
X	3.2.5	Council adoption of a master plan for all Cemeteries in the Shire.	On Target
X	3.2.6	Implement an electronic cemetery administration system and install map and directional signage at all cemeteries	Below Target
x	3.2.9	Commission a report/obtain qualified advice on the integrity of the roof of the Tambellup Memorial Hall. Implement recommended actions.	Below Target
x	3.3	BT 'Open to All' campaign:	
x		This is a four-year campaign which actively encourages adherence to community values to better build an inclusive environment for all people by encouraging all businesses, groups, clubs and Shire to take the 'Open to All' pledge and maintain a safe and welcoming environment.	
X	3.3.1	Through initiatives 1.1, 1.3, 2.2 & 3.1, constantly:	
x		· Communicate Shire Values	Below Target
x		· Promote Council's Reconciliation Strategy; and	Below Target
x		· Tell stories via local media of community groups working together.	Below Target
x	3.4	'Colour BT':	
x		This is a community-driven colouring-in focus on art in the region as a means to increase community spirit in a unique Broomehill-Tambellup manner (such as painting of basketball courts, inviting an artist-in-residence, painting all front doors).	
X	3.4.1	Establishment Beautification Team (refer 9.2)	Below Target
X	3.4.4	Establish the Annual Shire BT Christmas light competition	Below Target
X	3.4.6	Establish the Annual Christmas Rural Gate decoration competition.	Below Target
X	3.4.7	Sealing and kerbing of all streets within both town sites	Below Target
X	3.4.8	Adoption by the Council of a 10 year Footpath Plan that incorporates:	Below Target

2023/24	Initiative		 Status
X		· the existing town site Bike Plans (x2);	Below Target
X		· Department of Transport's Cycling Strategy 2050	Below Target
X		· Coloured footpaths, novelty items or way finding measures to promote and direct pedestrians to trails, attractions, facilities and services (in conjunction with Beautification Team).	Below Target
x	3.5	BT recreation	
x		This is a community and Shire recreation program that stimulates community spirit and maximises interaction (such as orienteering, fun run, wildflower walks, bike rides, Indigenous tours and Gordon River swims).	
X	3.5.2	Support Bloom Festival by coordinating events, or assisting community groups to stage events.	On Target
X	3.5.3	Support existing groups to develop and deliver alternative activities.	On Target
x	4	Versatile Accommodation	
x	4.1	Broomehill short-stay accommodation renewal	
x		This is the building of more short-stay accommodation in both Broomehill and Tambellup. The community is developing the Imperial Hotel in Broomehill – other community members/partners and the Shire can assist in fast-tracking this renewal.	
X	4.1.1	Assist the Broomehill Village Cooperative in the reopening of the Imperial Hotel and preservation of the building for the future of the town.	On Target
X	4.1.3	Launch and promotion of an on-line caravan park booking system for Broomehill.	Complete
X	4.1.4	Develop master plan for the Broomehill Caravan Park showing future cabin locations	Complete
x	4.2	Tambellup short-stay accommodation development	
x		This is the Shire developing the Tambellup Caravan Park and creating cabin style accommodation for workers and visitors. This also requires exploring further RV and camping options.	
X	4.2.1	Move the Tambellup RV rest area to the site of the old bowling green.	On Target
X	4.2.2	Tambellup Caravan Park – Construction of Stage 1(a)	On Target
x	4.3	BT quality house and land options	
x		This is the Shire expediting house and land releases, and investing in quality Shire or community-owned houses.	
X	4.3.1	Undertake a review of the Shire's 2018 House & Land Strategy.	On Target
X	4.3.2	Actively promote and market the sale of land at the Broomehill 'University' block	On Target

2023/24		Initiative	Status
x	4.4	BT accommodation-of-the-future project	
x		This is the Shire and the community coming together to plan the housing needs of the future using strong data, good research and a community spirit to solve two-to-six year housing needs (including future housing for support living-off-farm).	
X	4.4.3	Be an active partner in possible Great Southern Housing Initiative stage 2.	On Target
x	5	Healthy Existing Businesses	
x	5.1	BT telecommunications	
x		This is the advocacy for improvement of black spots, and assisting community members to share telecommunication hot spots.	
X	5.1.1	Undertake an analysis of mobile and internet black spots in the Shire.	On Target
X	5.1.2	In conjunction with the GSDC, lobby for additional communication towers in the Shire to minimise black spots.	On Target
x	5.2	BT BEC activation	
x		This is the maximisation and promotion of the Tambellup Business Enterprise Centre. Maximisation requires creative community minds and a partnership between BEC, Shire and community groups (such as Community Cropping team).	
X	5.2.1	Undertake a needs analysis of business (trade) vacancies in the Shire	Below Target
X	5.2.3	Assist the BEC to have certainty of land tenure	On Target
x	5.3	BT business support	
x		This is a program of work to stimulate business interaction through events, education, sharing and celebrating. This is the Shire supporting a 'shop local' philosophy (such as stimulating Shire purchases at local store).	
X	5.3.1	Support existing businesses through an active 'shop-local' Shire BT purchasing process. (see also 6.3.3)	On Target
x		- Meet with local businesses to identify opportunities for expanded range and increased local spending;	Below Target
x		- Accurately map the local spend in the previous two financial years and in future financial years as a measure of success.	Below Target
X	5.3.2	Actively support the Tambellup and Broomehill Cooperatives (& other community groups such as the CRC) in innovative and resourceful ways to ensure the future success of our towns.	On Target
X	5.3.3	Grow our online business directory to include all products that can be purchased locally and liaise with community groups for inclusion in new resident information packs (see also 6.1.3).	Below Target
X	5.3.5	Maintain food standards through surveillance of food outlets and communication of food recalls to the wider community.	On Target


2023/24		Initiative	Status
x	5.4	T school maximisation Program	
x		This is the maximisation of the Tambellup School through out-of-hours adult learning and extra-community activity.	
X	5.4.2	Support and encourage Shire staff and elected members in the provision of 5.4.1 through a formal Shire Policy.	Below Target
x	6	Attracted New Businesses	
x	6.1	BT trade incentive	
x		This is community members and Shire enabling tradespeople to be attracted to Broomehill and Tambellup through unique and extraordinary programs (such as teaching trades, Community 'ShareSheds' and providing trade incentives)	
X	6.1.1	Adoption by the Council of an Economic Development Strategy, addressing items 6.1 to 6.4.	Below Target
X	6.1.2	Adoption of a 'Roads Hierarchy' to ensure the transport task for a highly productive and responsive agricultural community is met.	Complete
X	6.1.3	Audit of local trades and promotion of what is available (see 5.3.3)	Below Target
x	6.2	BT Noongar business development	
x		This is Noongar community members increasing their confidence in business progress, through partners and community support, to develop minor or major business concepts (such as bush skill activities, and growth in the tree nursery/seeds enterprise).	
x	6.2.2	Research possibility of local organisations supplying all Shire BT mulch, wood chips, seedlings and plants. Shire BT to assist in the supply of raw materials such as green waste and possible licensing requirements.	Below Target
x	6.2.3	Accurately map the local spend in the previous two financial years and in future financial years as a measure of success.	Below Target
x	6.3	BT visitation stopover services	
x		This is the community and Shire investing in stopover improvements (such as Broomehill Roadhouse) to ensure visitors and local have access to basic provisions such as milk and fuel.	
X	6.3.1	Review Information Signage across the Shire (build and promote the brands of our towns)	On Target
X	6.3.3	Support existing businesses through an active 'shop-local' Shire BT purchasing process. (see also 5.3.1)	On Target
x	6.4	BT new business	
x		This is the Shire making it easy for any new business to be attracted to the area such as a supportive Town Planning Scheme, commercial and industrial land development and encouraging value-adding to current business and industry.	


2023/24		Initiative	Status
X	6.4.1	Support existing businesses through innovative methods for Shire support to ensure their continuation and the basic provision of service for both visitors and local residents.	On Target
X	6.4.2	Advocate for the identification and release of light industrial and/or commercial land in the Shire	On Target
X	6.4.3	Create in the short term, increased office accommodation options for the Shire to enable the hosting of regional positions. This to be completed in conjunction with housing accommodation options.	Below Target
X	6.4.5	Amalgamation of the two Town Planning Scheme's into a new Local Planning Scheme with a "can-do" approach to value adding development.	On Target
x	7	Celebrated Natural Environments	
x	7.1	Gordon River advancement	
x		This is the upgrading of the Gordon River site, including BBQ stand, grasslands, toilets, benches, children play, signage, storytelling of its historical significance and possible event organisation.	
X	7.1.1	Adopt a plan for the Gordon River weir area clearly showing upgrades to the site and integration with trails, including:	On Target
x		· BBQ stand;	
x		· Grasslands;	
x		· Toilets;	
x		· Street Furniture;	
x		· Children play Facilities;	
x		· Signage; and	
x		· Storytelling of its historical significance.	
X	7.1.6	Investigate the construction of a pedestrian bridge on Tambellup West road.	On Target
x	7.2	Indigenous significance sites	
x		This is the identification and celebration of significant Noongar sites, for private and community recognition, storytelling and heritage preservation.	
x	7.3	Boot Rock Reserve	
x		This is the beautification and recognition of the Boot Rock Reserve including public access, preservation of native flora, weed clearing and restoration works for wildflower walks.	
X	7.3.2	Prepare master plan for the area, clearly defining:	On Target
x		· Parking;	
x		· Trail;	
x		· Signage;	
x		· Fencing and other infrastructure.	
x		Incorporate BRRMP (refer 7.3.1) into this master plan.	

2023/24		Initiative	Status
x	7.4	Tambellup Water Reserve	
x		This is the beautification and recognition of Tambellup Water Reserve, with focus on flora hotspot and weed clearing.	
x	8	Enjoyed Built Environments	
x	8.1	Broomehill Heritage Precinct renewal	
x		This is the renewal of the Broomehill Heritage Precinct (including Broomehill Roads Board Museum, and Holland Track Start Point). The renewal includes footpaths, seating, interpretive panels, photo opportunity sites, static machinery displays and advocacy with Coolgardie to support and promote the Track.	
X	8.1.1	Implement the components of the Broomehill Heritage Precinct 5 Year Plan, making this location a people friendly essential stop for both visitors and locals.	On Target
X	8.1.2	Actively promote the Horsepower Highway and the Holland Track and Broomehill's integral location as the "must do" start of both attractions (See also 6.3.4.)	On Target
X	8.1.3	Undertake townscape planning with extensive community consultation, incorporating:	Below Target
x		· Banner poles;	On Target
x		· Deciduous street trees, including in centre of road in India St (opposite Henry Jones)	Below Target
x		· Entry statement upgrade or replacement; and	Below Target
x		· Extend new paving selection around the town centre	On Target
x	8.2	Tambellup Railway Precinct development	
x		This is the development of the Tambellup Railway Precinct including toilets, accommodation at the old Railway Station, signage, banner poles and EV charging options.	
X	8.2.1	Undertake townscape planning with extensive community consultation, including banner poles, deciduous street trees and facilities to encourage community use. (see also 1.1.2)	On Target
X	8.2.4	Create a pedestrian link along Crowden Street between the railway precinct and recreation ground through improved footpaths and installation of street trees.	On Target
x	8.3	Tambellup Civic and Community Precinct Exploration	
x		This is the exploration of the potential use of the old butcher and general store area, along the east side of Norrish Street, Tambellup, as a civic and community precinct.	
X	8.3.1	Investigate the land tenure possibilities and the potential use of the general store as an expanded civic and community precinct.	On Target

2023/24		Initiative	Status	
x	9	Unique BT Interactions		
x	9.1	Anytime trails and adventure		
x		This is an extraordinary trails program, to the level of trails being a Broomehill-Tambellup talking point. Some regional trails being linked with Noongar storytelling, highlighted by signage, plaques and digital support. Includes Yoonr Trails Series, in partnership with Great Southern Treasures.		
X	9.1.1	Adoption by the Council of a Shire BT Trails Master Plan, linking intrinsically with the Great Southern Trails Master Plan	On Target	
X	9.1.3	Review Tambellup Heritage Trail Information signage.	On Target	
x	9.2	Anytime gardens, parks and play		
x		This is a community-driven parks and play upgrade, on top of projects un-folding in parts 7 and 8, including painting and planting. A community 'Beautification Team' is formed, with funding allocated.		
X	9.2.2	Prepare a plan to establish community garden, community compost, worm farm and fruit trees for both towns.	Below Target	
x	9.2.3	For Beautification Team (Refer to item 1.2.2 and 3.4.1)	Below Target	
X	9.2.4	Ensure the ongoing viability of the operation and maintenance of the community run facilities in both towns as outlined in 9.2.2.	Below Target	
x	9.3	Community shared Experiences		
x		This is an internal BT events program, specifically designed to build community spirit (such as art experiences, quiz nights, dances, multicultural events, even social enterprise) where all and any community members come together to practice community spirit.		
X	9.3.1	Council adoption of the first Shire BT Public Health Plan	Complete	
X	9.3.2	Investigate Shire Web site events page becoming a community resource where organisations can promote their events.	On Target	
X	9.3.4	To partner with Community to deliver Reconciliation Week and/or NAIDOC Week activities.	On Target	
X	9.3.5	Promote community participation in healthy lifestyle campaigns by raising awareness of the benefits of healthy eating and exercise e.g., LiveLighter.	Below Target	
X	9.3.6	Work with external agencies & stakeholders for the management of safe and accessible public events	On Target	
X	9.3.7	Work with community organisations to encourage active participation in recreational activities for all ages, including children, young adults and seniors.	Below Target	

2023/24		Initiative	Status	
x	10	Grown Shire Leadership		
x	10.1	SoBT community engagement program		
x		This is a Shire, pre-planned, twice per year engagement program to build strong interaction between community and Shire.		
X	10.1.1	Council to decide format of event, purpose and outcomes.		Complete
X	10.1.2	Hold regular events, fine tuning based on previous event feedback.		Complete
x	10.2	SoBT community training and development		
x		This is a Shire sponsored shared learnings (such as community impact, leadership programs, guest speakers, junior Council program, and Councillors attraction program). A new 'Legacy Grants' program for community members to learn about 'community spirit'.		
X	10.2.1	See also 5.4, 2.3 and 2.1.		Below Target
x	10.3	SoBT contribution to environment		
x		This is the way the Shire contributes to the environment (such as introducing Containers for Change, solar panels and EV charging sites).		
X	10.3.1	Council adoption of a Waste Management Plan		Below Target
X	10.3.2	Council adoption of a Tambellup town site Drainage Plan		Below Target
X	10.3.3	Identification of energy efficiency improvements and installation of solar PV systems on Shire owned buildings that are major power consumers.		On Target
x	10.3.5	Working with community groups, installation of a containers for change location in both town sites to reduce landfill and littering and provide a funding stream for items 2.3, 3.4, 10.2 & 11.4.		Below Target
X	10.3.6	Becoming an active contributor to the Gillamii Centre.		On Target
x	10.3.7	Continuation of Drum Muster and promotion of its benefits. Investigate possible relocation of the Tambellup Drum Muster depot to the refuse site.		On Target
X	10.3.8	Refer also to community gardens, worm farms and compost facility in item 2.1.1.		On Target
x	10.4	SoBT workforce development		
x		This is the Shire and local businesses supporting traineeships and work experience programs.		
X	10.4.1	Host an Administration Officer trainee in the Office		Complete
X	10.4.2	Partner with local businesses and service providers to develop and implement an informal work experience program for local youth 18-25 years.		Below Target

2023/24		Initiative	
			Status
X	10.4.3	Partner with Local businesses and service providers to participate in high school work experience programs	Below Target
x	11	Delivered Shire Trust and Performance	
x	11.1	SoBT monitoring and reporting	
x		This is the Shire workforce scoring all SCP pieces of work with a traffic light scoring system, and passing these results to all community members, quarterly.	
X	11.1.1	Undertake quarterly assessment of all Corporate Business Plan initiatives using a traffic light scoring system, and reporting these in a meaningful summary (showing highlights) to the community via the Topics, Facebook and Shire website.	On Target
X	11.1.2	Undertake biennial Community Perceptions Survey (Community Scorecard)	On Target
x	11.2	SoBT financial sharing	
x		This is the Shire workforce releasing financial trends and results quarterly, transparently indicating where funds come from for each piece of work. The Shire is working well with the community to develop new revenue options to achieve community-driven pieces of work.	
X	11.2.1	Undertaking specific initiatives to improve meaning and understanding of the Shire's monthly financial reports.	On Target
X	11.2.2	Regularly publish in the Topics "Did you know?"... segments to expand the community knowledge of Shire BT finances and organisational trends	Below Target
x	11.3	SoBT workforce satisfaction	
x		This is the Shire advancing workforce satisfaction through reconciliation progress, celebrating milestone achievements, developing a sense of pride and confidence, and the workforce contributing to pieces of 'People Power' at any time.	
X	11.3.1	Adoption of a Depot Master Plan for Broomehill & Tambellup Works Depot's to guide develop and upgrades at the Works Depot's.	On Target
X	11.3.4	Develop a timetable of "presentations" for toolbox and staff meetings (e.g. budget, strategic plan, Enterprise Bargaining Agreement, etc)	On Target
X	11.3.5	Workshop quarterly SCP performance with all staff.	Below Target
x	11.4	SoBT community revenue	
x		This is the Shire and community working creatively together to build new revenue streams for community-driven 'People Power' activities.	
x	11.4.1	(See also 10.3.5 - Working with community groups)	Below Target
X	11.4.2	Refer also community grants process as outlined in 2.3.1	Below Target

2023/24		Initiative	
			Status
x	12	Collected Region-wide Knowledge	
x	12.1	SoBT community data	
x		This is the Shire inspiring community to collect and release specific data important to the community (such as number of businesses, blackspots, visitation rates, caravan park occupancy rates, property sales). Data is being used to attract funding, developing greater community and partner engagement.	
X	12.1.1	Invite community input for data subject matter - possible subjects include number of facility hires, number of businesses registered in the Shire, volunteering levels, St Johns, Fire & Emergency Services, Police, flora and fauna sightings, etc.	Below Target
x	12.2	SoBT Shire data	
x		This is the Shire collecting and releasing specific data on Shire-related activities (such as health provisions, roads, safety, traffic measures). Data is being used to drive advocacy and attract support.	
X	12.2.1	Undertake a building assessment framework to prioritise Shire building assets for major maintenance and upgrade works.	On Target
X	12.2.2	See also 12.1.1	Below Target
x	12.2.3	Create a regular feedback loop between the Shire and the community advising the results of data collection efforts (12.1 & 12.2) and community consultation undertaken (1.1.5).	On Target
x	12.3	SoBT celebrating milestones	
x		This is the Shire and the partners, like the CRC, using mediums, like 'Topics', reinforcing factual storytelling, with data, to instil BT identity and celebrate community spirit. All community members will be increasing awareness of all activities, successes, data and uniqueness of BT, so as to spread united messages to external stakeholders.	
X	12.3.1	Incorporate promotion of community values into 1.3, 12.1, 12.2	Below Target
X	12.3.2	Investigate Shire sponsored "Celebrating Achievements" page in Topics to ensure all good news stories get coverage.	On Target
x	12.4	SoBT digital literacy	
x		This is the Shire helping the community to become ICT savvy, and supporting staff in the new ICT systems.	
X	12.4.1	Council adoption of a Shire BT Information & Communications Technology Plan.	Below Target
X	12.4.2	Actively promote on-line library resources such as Borrowbox, Libby, Kanopy and Overdrive.	On Target
X	12.4.3	Define people friendly public spaces and ensure good Wi-Fi and device charging and in Shire Libraries.	Below Target

Project Photos 2022/2023



New tank installed, Tambellup Depot

Broomehill Heritage Precinct Upgrade



Holland Track Start Point

ANNUAL FINANCIAL REPORT

SHIRE OF BROOMEHILL-TAMBELLUP
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

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The Shire of Broomehill-Tambellup conducts the operations of a local government with the following community vision:

*a region driven by
community spirit*

'People Power' Broomehill-Tambellup Strategic Community Plan 2023 to 2033

Principal place of business:
46-48 Norrish Street
TAMBELLUP WA 6320

**SHIRE OF BROOMEHILL-TAMBELLUP
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

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

STATEMENT BY CEO

The accompanying financial report of the Shire of Broomehill-Tambellup has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2023 and the financial position as at 30 June 2023.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

Signed on the *Fourteenth* day of *December* 2023



Chief Executive Officer

Anthony Middleton

Name of Chief Executive Officer

SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2023 Actual \$	2023 Budget \$	2022 Actual \$
Revenue				
Rates	2(a),22	2,789,445	2,790,600	2,678,837
Grants, subsidies and contributions	2(a)	2,958,502	872,300	2,734,896
Fees and charges	2(a)	429,081	420,200	402,203
Interest revenue	2(a)	85,060	47,000	25,096
Other revenue	2(a)	103,195	105,300	95,304
		6,365,283	4,235,400	5,936,336
Expenses				
Employee costs	2(b)	(2,077,817)	(2,284,500)	(2,143,372)
Materials and contracts		(1,499,067)	(2,000,000)	(1,433,468)
Utility charges		(224,073)	(235,700)	(231,520)
Depreciation		(2,059,557)	(2,087,500)	(2,124,570)
Finance costs	2(b)	(65,260)	(67,300)	(70,391)
Insurance		(200,080)	(188,800)	(179,423)
Other expenditure	2(b)	(103,221)	(92,500)	(140,480)
		(6,229,075)	(6,956,300)	(6,323,224)
		136,208	(2,720,900)	(386,888)
Capital grants, subsidies and contributions	2(a)	1,220,143	3,012,300	1,561,192
Profit on asset disposals		138,110	102,000	123,100
Loss on asset disposals		(28,837)	(159,100)	(120,931)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	3,686	0	3,996
		1,333,102	2,955,200	1,567,357
Net result for the period		1,469,310	234,300	1,180,469
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	14	16,277,768	0	(969,742)
Total other comprehensive income for the period	14	16,277,768	0	(969,742)
Total comprehensive income for the period		17,747,078	234,300	210,727

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

**SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023**

	NOTE	2023	2022
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	4,662,479	2,346,644
Trade and other receivables	5	535,350	427,680
Other financial assets	4(a)	0	1,794,391
Inventories	6	35,468	27,447
TOTAL CURRENT ASSETS		5,233,297	4,596,162
NON-CURRENT ASSETS			
Trade and other receivables	5	43,290	38,204
Other financial assets	4(b)	81,490	77,804
Inventories	6	162,000	162,000
Property, plant and equipment	7	19,761,083	20,022,264
Infrastructure	8	136,807,211	119,856,925
TOTAL NON-CURRENT ASSETS		156,855,074	140,157,197
TOTAL ASSETS		162,088,371	144,753,359
CURRENT LIABILITIES			
Trade and other payables	10	457,775	634,129
Other liabilities	11	535,222	579,037
Borrowings	12	110,769	131,805
Employee related provisions	13	382,568	454,995
TOTAL CURRENT LIABILITIES		1,486,334	1,799,966
NON-CURRENT LIABILITIES			
Borrowings	12	1,571,547	1,682,316
Employee related provisions	13	26,539	14,204
TOTAL NON-CURRENT LIABILITIES		1,598,086	1,696,520
TOTAL LIABILITIES		3,084,420	3,496,486
NET ASSETS		159,003,951	141,256,873
EQUITY			
Retained surplus		42,349,559	41,223,481
Reserve accounts	25	2,137,623	1,794,391
Revaluation surplus	14	114,516,769	98,239,001
TOTAL EQUITY		159,003,951	141,256,873

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

**SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2021		40,202,822	1,634,581	99,208,743	141,046,146
Comprehensive income for the period					
Net result for the period		1,180,469	0	0	1,180,469
Other comprehensive income for the period	14	0	0	(969,742)	(969,742)
Total comprehensive income for the period		1,180,469	0	(969,742)	210,727
Transfers from reserve accounts	25	729,167	(729,167)	0	0
Transfers to reserve accounts	25	(888,977)	888,977	0	0
Balance as at 30 June 2022		41,223,481	1,794,391	98,239,001	141,256,873
Comprehensive income for the period					
Net result for the period		1,469,310	0	0	1,469,310
Other comprehensive income for the period	14	0	0	16,277,768	16,277,768
Total comprehensive income for the period		1,469,310	0	16,277,768	17,747,078
Transfers from reserve accounts	25	480,191	(480,191)	0	0
Transfers to reserve accounts	25	(823,423)	823,423	0	0
Balance as at 30 June 2023		42,349,559	2,137,623	114,516,769	159,003,951

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

**SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2023 Actual \$	2022 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		2,728,529	2,693,145
Grants, subsidies and contributions		2,877,832	4,271,804
Fees and charges		429,081	397,203
Interest revenue		85,060	25,096
Goods and services tax received		418,143	513,663
Other revenue		103,195	95,304
		<u>6,641,840</u>	<u>7,996,215</u>
Payments			
Employee costs		(2,149,659)	(2,171,512)
Materials and contracts		(1,670,353)	(4,589,430)
Utility charges		(224,073)	(231,520)
Finance costs		(66,563)	(71,661)
Insurance paid		(200,080)	(179,423)
Goods and services tax paid		(433,164)	(496,500)
Other expenditure		(103,221)	(86,480)
		<u>(4,847,113)</u>	<u>(7,826,526)</u>
Net cash provided by (used in) operating activities	14(b)	1,794,727	169,689
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	7(a)	(928,014)	(1,067,861)
Payments for construction of infrastructure	8(a)	(2,073,752)	(1,763,650)
Capital grants, subsidies and contributions		1,220,143	1,561,192
Proceeds for financial assets at amortised cost		1,794,391	(159,810)
Proceeds from sale of property, plant & equipment		640,145	835,000
Net cash provided by (used in) investing activities		<u>652,913</u>	<u>(595,129)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	24(a)	(131,805)	(127,575)
Net cash provided by (used In) financing activities		<u>(131,805)</u>	<u>(127,575)</u>
Net increase (decrease) in cash held		2,315,835	(553,015)
Cash at beginning of year		2,346,644	2,899,659
Cash and cash equivalents at the end of the year	3	<u><u>4,662,479</u></u>	<u><u>2,346,644</u></u>

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

**SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2023 Actual \$	2023 Budget \$	2022 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	22	2,704,033	2,705,300	2,596,710
Rates excluding general rates	22	85,412	85,300	82,127
Grants, subsidies and contributions		2,958,502	872,300	2,734,896
Fees and charges		429,081	420,200	402,203
Interest revenue		85,060	47,000	25,096
Other revenue		103,195	105,300	95,304
Profit on asset disposals		138,110	102,000	123,100
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	3,686	0	3,996
		6,507,079	4,337,400	6,063,432
Expenditure from operating activities				
Employee costs		(2,077,817)	(2,284,500)	(2,143,372)
Materials and contracts		(1,499,067)	(2,000,000)	(1,433,468)
Utility charges		(224,073)	(235,700)	(231,520)
Depreciation		(2,059,557)	(2,087,500)	(2,124,570)
Finance costs		(65,260)	(67,300)	(70,391)
Insurance		(200,080)	(188,800)	(179,423)
Other expenditure		(103,221)	(92,500)	(140,480)
Loss on asset disposals		(28,837)	(159,100)	(120,931)
		(6,257,912)	(7,115,400)	(6,444,155)
Non-cash amounts excluded from operating activities	23(a)	1,881,420	2,144,600	2,182,986
Amount attributable to operating activities		2,130,587	(633,400)	1,802,263
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		1,220,143	3,012,300	1,561,192
Proceeds from disposal of assets		640,145	846,000	835,000
		1,860,288	3,858,300	2,396,192
Outflows from investing activities				
Purchase of property, plant and equipment	7(a)	(928,014)	(1,910,500)	(1,067,861)
Purchase and construction of infrastructure	8(a)	(2,073,752)	(2,990,300)	(1,763,650)
		(3,001,766)	(4,900,800)	(2,831,511)
Amount attributable to investing activities		(1,141,478)	(1,042,500)	(435,319)
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	25	480,191	724,100	729,167
		480,191	724,100	729,167
Outflows from financing activities				
Repayment of borrowings	24(a)	(131,805)	(131,800)	(127,575)
Transfers to reserve accounts	25	(823,423)	(786,900)	(888,977)
		(955,228)	(918,700)	(1,016,552)
Amount attributable to financing activities		(475,037)	(194,600)	(287,385)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	23(b)	1,588,605	1,870,500	509,046
Amount attributable to operating activities		2,130,587	(633,400)	1,802,263
Amount attributable to investing activities		(1,141,478)	(1,042,500)	(435,319)
Amount attributable to financing activities		(475,037)	(194,600)	(287,385)
Surplus or deficit after imposition of general rates	23(b)	2,102,677	0	1,588,605

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

**SHIRE OF BROOMEHILL-TAMBELLUP
FOR THE YEAR ENDED 30 JUNE 2023
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SHIRE OF BROOMEHILL-TAMBELLUP

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2023

1. BASIS OF PREPARATION

The financial report of the Shire, which is a class 4 local government, 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 except for disclosure requirements of:

- AASB 7 Financial Instruments Disclosures
- AASB 16 Leases paragraph 58
- AASB 101 Presentation of Financial Statements paragraph 61
- AASB 107 Statement of Cash Flows paragraphs 43 and 45
- AASB 116 Property, Plant and Equipment paragraph 79
- AASB 137 Provisions, Contingent Liabilities and Contingent Assets paragraph 85
- AASB 140 Investment Property paragraph 75(f)
- AASB 1052 Disaggregated Disclosures paragraph 11
- AASB 1054 Australian Additional Disclosures paragraph 16

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.

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.

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 of fair values of land and buildings, and infrastructure.

Initial application of accounting standards

During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2020-6 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date
- AASB 2021-7a Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [general editorials]
- AASB 2022-3 Amendments to Australian Accounting Standards - Illustrative Examples for Not-for-Profit Entities accompanying AASB 15

These amendments have no material impact on the current annual financial report

New accounting standards for application in future years

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

- AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
 - AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
 - AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
- This standard will result in a terminology change for significant accounting policies
- AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
 - AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback
 - AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants
 - AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards
 - AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

The amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.

Except as described above these amendments are not expected to have any material impact on the financial report on initial application.

**SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

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
Grants, subsidies and contributions	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
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - 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	On entry to facility
Fees and charges - waste management collection	Kebside 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
Fees and charges - for other goods and services	Cemetery services, library fees, reinstatements	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

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 of goods or services is provided in the table below:

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates			2,704,034	85,411	2,789,445
Grants, subsidies and contributions			2,958,502	0	2,958,502
Fees and charges	429,081			0	429,081
Interest revenue			63,724	21,336	85,060
Other revenue	103,195			0	103,195
Capital grants, subsidies and contributions		1,220,143		0	1,220,143
Total	532,276	1,220,143	5,726,260	106,747	7,585,426

For the year ended 30 June 2022

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates			2,596,710	82,127	2,678,837
Grants, subsidies and contributions			2,734,896	0	2,734,896
Fees and charges	402,203			0	402,203
Interest revenue			20,605	4,491	25,096
Other revenue	95,304			0	95,304
Capital grants, subsidies and contributions		1,561,192		0	1,561,192
Total	497,507	1,561,192	5,352,211	86,618	7,497,528

**SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)	Note	2023 Actual \$	2022 Actual \$
Interest revenue			
Interest on reserve account funds		63,724	4,491
Trade and other receivables overdue interest		21,336	20,605
		85,060	25,096
The 2023 original budget estimate in relation to: Trade and other receivables overdue interest was \$19,300			
Fees and charges relating to rates receivable			
Charges on instalment plan		1,270	1,560
The 2023 original budget estimate in relation to: Charges on instalment plan was \$1,500			
(b) Expenses			
Auditors remuneration			
- Audit of the Annual Financial Report		43,330	33,400
- Other services – grant acquittals		1,920	0
		45,250	33,400
Employee Costs			
Employee benefit costs		2,077,817	2,143,372
Other employee costs		0	0
		2,077,817	2,143,372
Finance costs			
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss		65,260	70,391
		65,260	70,391
Impairment of inventories	6	0	54,000
Sundry expenses		103,221	86,480
		103,221	140,480

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

3. CASH AND CASH EQUIVALENTS

Note	2023	2022
	\$	\$
Cash at bank and on hand	4,662,479	2,346,644
Total cash and cash equivalents	4,662,479	2,346,644
Held as		
- Unrestricted cash and cash equivalents	1,906,895	1,660,517
- Restricted cash and cash equivalents	2,755,584	686,127
	4,662,479	2,346,644

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 reserve accounts, 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 25.

4. OTHER FINANCIAL ASSETS

(a) Current assets

	2023	2022
	\$	\$
Financial assets at amortised cost	0	1,794,391
	0	1,794,391

Other financial assets at amortised cost

Term deposits	0	1,794,391
	0	1,794,391

Held as

- Restricted other financial assets at amortised cost	0	1,794,391
	0	1,794,391

(b) Non-current assets

Financial assets at fair value through profit or loss	81,490	77,804
	81,490	77,804

Financial assets at fair value through profit or loss

Units in Local Government House Trust - opening balance	77,804	73,808
Movement attributable to fair value increment	3,686	3,996
Units in Local Government House Trust - closing balance	81,490	77,804

Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

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 21 (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 or loss

The Shire has elected to classify the following financial assets at fair value through profit or 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 elected to recognise as fair value gains and losses through profit or loss.

**SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

5. TRADE AND OTHER RECEIVABLES

Note	2023	2022
	\$	\$
Current		
Rates and statutory receivables	277,388	221,594
Trade receivables	240,439	203,183
Trade and other receivables from contracts with customers	2,502	2,903
GST receivable	15,021	0
	535,350	427,680
Non-current		
Rates and statutory receivables	43,290	38,204
	43,290	38,204

SIGNIFICANT ACCOUNTING POLICIES

Rates and statutory receivables

Rates and statutory receivables are non-contractual receivables arising from statutory requirements and include amounts due from ratepayers for unpaid rates and service charges and other statutory charges or fines.

Rates and statutory receivables are recognised when the taxable event has occurred and can be measured reliably.

Trade receivables

Trade receivables are amounts receivable from contractual arrangements with customers for goods sold, services performed or grants or contributions with sufficiently specific performance obligations as part of the ordinary course of business.

Other receivables

Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers including grants for the construction of recognisable non financial assets.

Measurement

Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

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 BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

6. INVENTORIES

Note	2023	2022
Current	\$	\$
Fuel and materials	35,468	27,447
	35,468	27,447
Non-current		
Land held for resale		
Cost of acquisition	162,000	162,000
	162,000	162,000
The following movements in inventories occurred during the year:		
Balance at beginning of year	189,447	231,817
Inventories expensed during the year	(182,825)	(215,265)
Impairment during the year	0	(54,000)
Additions to inventory	190,846	226,895
Balance at end of year	197,468	189,447

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 BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

7. 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.

	Land	Buildings - non- specialised	Buildings - specialised	Total land and buildings not subject to operating lease	Total land and buildings	Furniture and equipment	Plant and equipment	Buildings - work in progress	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2021	1,179,271	6,081,656	10,660,660	17,921,587	17,921,587	34,740	3,536,202	12,544	21,505,073
Additions	30,000	229,146	23,539	282,685	282,685	0	785,176		1,067,861
Disposals	(95,000)	(199,640)	0	(294,640)	(294,640)	(5,910)	(526,451)		(827,001)
Revaluation increments / (decrements) transferred to revaluation surplus	49,029	(2,583,525)	1,564,754	(969,742)	(969,742)	0	0		(969,742)
Depreciation	0	(153,626)	(237,739)	(391,365)	(391,365)	(3,530)	(359,032)		(753,927)
Transfers	0	(7,011)	7,011	0	0	0	0		0
Balance at 30 June 2022	1,163,300	3,367,000	12,018,225	16,548,525	16,548,525	25,300	3,435,895	12,544	20,022,264
Comprises:									
Gross balance amount at 30 June 2022	1,163,300	3,367,000	12,018,225	16,548,525	16,548,525	34,000	4,249,200	12,544	20,844,269
Accumulated depreciation at 30 June 2022	0	0	0	0	0	(8,700)	(813,305)	0	(822,005)
Balance at 30 June 2022	1,163,300	3,367,000	12,018,225	16,548,525	16,548,525	25,300	3,435,895	12,544	20,022,264
Additions	0	0	97,202	97,202	97,202	27,194	783,867	19,751	928,014
Disposals	(24,500)	(30,000)	0	(54,500)	(54,500)	0	(476,372)	0	(530,872)
Assets classified as held for sale				0	0				0
Depreciation	0	(63,459)	(197,076)	(260,535)	(260,535)	(4,248)	(393,540)	0	(658,323)
Balance at 30 June 2023	1,138,800	3,273,541	11,918,351	16,330,692	16,330,692	48,246	3,349,850	32,295	19,761,083
Comprises:									
Gross balance amount at 30 June 2023	1,138,800	3,337,000	12,115,427	16,591,227	16,591,227	61,194	4,469,895	32,295	21,154,611
Accumulated depreciation at 30 June 2023	0	(63,459)	(197,076)	(260,535)	(260,535)	(12,948)	(1,120,045)	0	(1,393,528)
Balance at 30 June 2023	1,138,800	3,273,541	11,918,351	16,330,692	16,330,692	48,246	3,349,850	32,295	19,761,083

**SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

7. 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	2	Market approach using recent observable market data for similar properties	Independent Registered Valuers	June 2022	Price per hectare
Land	2 & 3	Cost approach using current replacement cost	Independent Registered Valuers	June 2022	Improvements to land using construction costs (Level 2) and current conditions, residual values and remaining useful life assessment (Level 3) inputs
Buildings - non-specialised	2	Market approach using recent observable market data for similar properties	Independent Registered Valuers	June 2022	Open market value of similar items adjusted for condition and comparability
Buildings - specialised	3	Cost approach using current replacement cost	Independent Registered Valuers	June 2022	Construction costs and current condition (Level 2) 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 by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.					
(ii) Cost					
Furniture and equipment		N/A	Cost	N/A	N/A
Plant and equipment		N/A	Cost	N/A	N/A

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

8. 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.

	Infrastructure - roads - earthworks & clearing	Infrastructure - roads	Other infrastructure - footpaths	Other infrastructure - drainage	Other infrastructure - parks & ovals	Other infrastructure - water supply	Other infrastructure - other	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2021	48,334,213	66,803,077	865,242	760,415	2,151,823	72,533	482,445	119,469,748
Additions	786,414	458,920	194,749	0	276,420	42,947	4,200	1,763,650
(Disposals)					(5,830)			(5,830)
Depreciation	0	(1,199,506)	(33,296)	(8,731)	(100,603)	(3,495)	(25,012)	(1,370,643)
Balance at 30 June 2022	49,120,627	66,062,491	1,026,695	751,684	2,321,810	111,985	461,633	119,856,925
Comprises:								
Gross balance at 30 June 2022	49,120,627	70,591,701	1,145,945	786,609	2,709,184	124,253	543,995	125,022,314
Accumulated depreciation at 30 June 2022	0	(4,529,210)	(119,250)	(34,925)	(387,374)	(12,268)	(82,362)	(5,165,389)
Balance at 30 June 2022	49,120,627	66,062,491	1,026,695	751,684	2,321,810	111,985	461,633	119,856,925
Additions	496,159	945,700	544,717	0	16,025	59,731	11,420	2,073,752
Revaluation increments / (decrements) transferred to revaluation surplus	11,438,048	4,908,299	(177,417)	112,645	47,244	(42,408)	(8,643)	16,277,768
Depreciation	0	(1,210,970)	(45,823)	(8,731)	(105,512)	(4,608)	(25,590)	(1,401,234)
Balance at 30 June 2023	61,054,834	70,705,520	1,348,172	855,598	2,279,567	124,700	438,820	136,807,211
Comprises:								
Gross balance at 30 June 2023	61,054,834	70,705,520	1,348,172	855,598	2,279,567	124,700	438,820	136,807,211
Balance at 30 June 2023	61,054,834	70,705,520	1,348,172	855,598	2,279,567	124,700	438,820	136,807,211

**SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

8. 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 - earthworks & cl	3	Cost approach using depreciated replacement cost	Management Valuation	June 2023	Construction costs and current condition (Level 2) Residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - roads	3	Cost approach using depreciated replacement cost	Management Valuation	June 2023	Construction costs and current condition (Level 2) Residual values and remaining useful life assessments (Level 3) inputs
Other infrastructure - footpaths	3	Cost approach using depreciated replacement cost	Management Valuation	June 2023	Construction costs and current condition (Level 2) Residual values and remaining useful life assessments (Level 3) inputs
Other infrastructure - drainage	3	Cost approach using depreciated replacement cost	Management Valuation	June 2023	Construction costs and current condition (Level 2) Residual values and remaining useful life assessments (Level 3) inputs
Other infrastructure - parks & ovals	3	Cost approach using depreciated replacement cost	Management Valuation	June 2023	Construction costs and current condition (Level 2) Residual values and remaining useful life assessments (Level 3) inputs
Other infrastructure - water supply	3	Cost approach using depreciated replacement cost	Management Valuation	June 2023	Construction costs and current condition (Level 2) Residual values and remaining useful life assessments (Level 3) inputs
Other infrastructure - other	3	Cost approach using depreciated replacement cost	Independent Registered Valuer	June 2023	Construction costs and current condition (Level 2) Residual values 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 BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

9. FIXED ASSETS

(a) Depreciation

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	40 to 70 years
Buildings - specialised	30 to 70 years
Furniture and equipment	4 to 10 years
Plant and equipment	4 to 15 years
Infrastructure - roads	20 to 90 years
Other infrastructure - footpaths	20 years
Other infrastructure - drainage	80 years
Other infrastructure - parks & ovals	20 to 75 years
Other infrastructure - water supply	10 to 75 years
Other infrastructure - other	10 to 50 years

Revision of useful lives of buildings

During the year the estimated total useful lives of buildings were revised. The net effect of the change is a net decrease in depreciation of \$68,253

**SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

9. 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 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.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, 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 Shire's revaluation policy, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair. They are subject to subsequent revaluation at the next revaluation date consistent with *Financial Management Regulation 17A(4)*.

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 consistent with *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 asset classes 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.

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.
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Impairment

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 or losses on disposal

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.

**SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

10. TRADE AND OTHER PAYABLES

Current

Sundry creditors
Prepaid rates
Accrued payroll liabilities
ATO liabilities
Bonds and deposits held
Accrued interest on loans
Accrued expenses
Income received in advance

	2023	2022
	\$	\$
	200,194	264,165
	46,176	46,212
	64,601	61,936
	0	14,415
	82,739	107,090
	19,145	20,448
	44,920	94,413
	0	25,450
	457,775	634,129

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 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 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 income for the prepaid rates that have not been refunded.

**SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

11. OTHER LIABILITIES

Current

Contract liabilities

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

	2023	2022
	\$	\$
	535,222	579,037
	535,222	579,037
	579,037	1,148,349
	535,222	579,037
	(579,037)	(1,148,349)
	535,222	579,037

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$535,223 (2022: \$579,037)

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

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 by the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as income when the obligations in the contract are satisfied.

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, 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 21(i)) due to the unobservable inputs, including own credit risk.

**SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

12. BORROWINGS

	Note	2023			2022		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		110,769	1,571,547	1,682,316	131,805	1,682,316	1,814,121
Total secured borrowings	24(a)	110,769	1,571,547	1,682,316	131,805	1,682,316	1,814,121

Secured liabilities and assets pledged as security

Debentures, are secured by a floating charge over the assets of the Shire of Broomehill-Tambellup.

The Shire of Broomehill-Tambellup has complied with the financial covenants of its borrowing facilities during the 2023 and 2022 years.

SIGNIFICANT ACCOUNTING POLICIES

Borrowing costs

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

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 21(i)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 24(a).

**SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

13. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	2023	2022
	\$	\$
Current provisions		
Employee benefit provisions		
Annual leave	182,073	184,819
Long service leave	200,495	270,176
	382,568	454,995
Total current employee related provisions	382,568	454,995
Non-current provisions		
Employee benefit provisions		
Long service leave	26,539	14,204
	26,539	14,204
Total non-current employee related provisions	26,539	14,204
Total employee related provisions	409,107	469,199

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.

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 BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

14. REVALUATION SURPLUS

	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance	2022 Opening Balance	Total Movement on Revaluation	2022 Closing Balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land and Buildings	5,488,092	0	5,488,092	6,457,834	(969,742)	5,488,092
Revaluation surplus - Plant and equipment	41,999	0	41,999	41,999	0	41,999
Revaluation surplus - Infrastructure	92,708,910	16,277,768	108,986,678	92,708,910		92,708,910
	98,239,001	16,277,768	114,516,769	99,208,743	(969,742)	98,239,001

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

15. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2023 Actual \$	2022 Actual \$
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	2,755,584	686,127
- Financial assets at amortised cost	4	0	1,794,391
		2,755,584	2,480,518

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

Restricted reserve accounts	25	2,137,623	1,794,391
Contract liabilities	11	535,222	579,037
Bonds and deposits	10	82,739	107,090
Total restricted financial assets		2,755,584	2,480,518

16. UNDRAWN BORROWING FACILITIES AND CREDIT STANDBY ARRANGEMENTS

Bank overdraft limit		500,000	500,000
Credit card limit		15,000	15,000
Credit card balance at balance date		(1,352)	(1,582)
Total amount of credit unused		513,648	513,418

Loan facilities

Loan facilities - current		110,769	131,805
Loan facilities - non-current		1,571,547	1,682,316
Total facilities in use at balance date		1,682,316	1,814,121
Unused loan facilities at balance date		NIL	NIL

**SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

17. CONTINGENT LIABILITIES

The Shire does not have any contingent liabilities as at 30 June 2023 and 30 June 2022.

18. CAPITAL COMMITMENTS

The Shire does not have any contracted capital commitments for capital expenditure projects at 30 June 2023 and 30 June 2022.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

19. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

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

Note	2023 Actual \$	2023 Budget \$	2022 Actual \$
President's annual allowance	10,000	10,000	2,000
President's meeting attendance fees	16,000	16,000	13,000
President's annual allowance for ICT expenses	500	500	500
President's travel and accommodation expenses	0	500	
	<u>26,500</u>	<u>27,000</u>	<u>15,500</u>
Deputy President's annual allowance	2,500	2,500	500
Deputy President's meeting attendance fees	8,000	8,000	6,500
Deputy President's annual allowance for ICT expenses	500	500	500
Deputy President's travel and accommodation expenses	0	500	
	<u>11,000</u>	<u>11,500</u>	<u>7,500</u>
All other council member's meeting attendance fees	40,000	40,000	32,500
All other council member's annual allowance for ICT expenses	2,500	2,500	2,500
All other council member's travel and accommodation expenses	349	1,600	812
	<u>42,849</u>	<u>44,100</u>	<u>35,812</u>
19(b)	<u>80,349</u>	<u>82,600</u>	<u>58,812</u>

(b) Key Management Personnel (KMP) Compensation

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

Note	2023 Actual \$	2022 Actual \$
Short-term employee benefits	469,775	473,197
Post-employment benefits	54,019	51,989
Employee - other long-term benefits	162,640	131,940
Employee - termination benefits	0	27,302
Council member costs	80,349	58,812
19(a)	<u>766,783</u>	<u>743,240</u>

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 BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

19. RELATED PARTY TRANSACTIONS

Transactions with related parties

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

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

In addition to KMP compensation above the following transactions occurred with related parties:

	2023 Actual	2022 Actual
	\$	\$
Purchase of goods and services	0	16,471

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 19(a) and 19(b)

ii. Other Related Parties

During the previous year, a company controlled by a related party of a council member, was awarded a contract under the selective tender process on terms and conditions equivalent for those that prevail in arm's length transactions under the Shire's procurement process.

The contract involved roadworks in the Shire, and amounted to \$265,941 in the current year (\$369,871 in the prior year).

Short-term employee benefits related to an associate person of the CEO who was employed by the Shire under normal employment terms and conditions.

Outside of normal citizen type transactions with the Shire, there were no other related party transactions involving key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

iii. Entities subject to significant influence by the Shire

There were no such entities requiring disclosure during the current or previous year.

**SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

20. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

The Shire did not have any events occurring after the reporting date that have a significant effect on the financial statements.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

21. 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 report is presented.

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

Interest revenue 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 assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

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

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

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

22. RATING INFORMATION

(a) General Rates

RATE TYPE		2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2021/22	
Rate Description	Basis of valuation	Rate in \$	Number of Properties	Actual Rateable Value*	Actual Rate Revenue	Actual Interim Rates	Actual Total Revenue	Budget Rate Revenue	Budget Interim Rate	Budget Total Revenue	Actual Total Revenue
GRV - residential	Gross rental valuation	0.114554	246	2,124,668	243,389	726	244,115	241,400	0	241,400	233,602
GRV - commercial	Gross rental valuation	0.114554	13	181,648	20,809	0	20,809	21,800	0	21,800	20,100
UV - rural	Unimproved valuation	0.006481	358	380,017,000	2,462,890	630	2,463,520	2,460,500	0	2,460,500	2,366,854
UV - mining	Unimproved valuation	0.006481	0	0	0	0	0	0	0	0	2,458
Total general rates			617	382,323,316	2,727,088	1,356	2,728,444	2,723,700	0	2,723,700	2,623,014
Minimum Payment											
Minimum payment											
GRV - residential	Gross rental valuation	535	124	113,373	66,340	0	66,340	66,300	0	66,300	62,300
GRV - commercial	Gross rental valuation	535	1	308	535	0	535	500	0	500	1,000
UV - rural	Unimproved valuation	535	39	2,020,600	20,865	0	20,865	20,800	0	20,800	20,000
UV - mining	Unimproved valuation	535	16	159,936	8,560	619	9,179	8,000	0	8,000	4,600
Total minimum payments			180	2,294,217	96,300	619	96,919	95,600	0	95,600	87,900
Total general rates and minimum payments			797	384,617,533	2,823,388	1,975	2,825,363	2,819,300	0	2,819,300	2,710,914
Ex-gratia Rates											
CBH receival points			0	0	85,412	0	85,412	85,300	0	85,300	82,127
Total amount raised from rates (excluding general rates)			0	0	85,412	0	85,412	85,300	0	85,300	82,127
Discounts							(112,879)			(110,000)	(110,905)
Concessions							(8,451)			(4,000)	(3,299)
Total Rates							2,789,445			2,790,600	2,678,837
Rate instalment interest							2,814			3,300	3,350
Rate overdue interest							18,522			16,500	17,255

The rate revenue was recognised from the rate record as soon as practicable after the Shire resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

*Rateable Value at time of raising of rate.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

23. DETERMINATION OF SURPLUS OR DEFICIT

		2022/23 Budget	2021/22
	2022/23 (30 June 2023 Carried Forward)	(30 June 2023 Carried Forward)	(30 June 2022 Carried Forward)
Note	\$	\$	\$
(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 Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
	Less: Profit on asset disposals	(138,110)	(123,100)
	Less: Fair value adjustments to financial assets at fair value through profit or loss	(3,686)	(3,996)
	Add: Loss on disposal of assets	28,837	120,931
9(a)	Add: Depreciation	2,059,557	2,124,570
Non-cash movements in non-current assets and liabilities:			
	Financial assets at amortised cost	0	0
	Pensioner deferred rates	(5,086)	1,480
6	Assets held for sale	0	0
	Employee benefit provisions	(60,092)	9,101
	Inventory	0	54,000
Non-cash amounts excluded from operating activities			
	1,881,420	2,144,600	2,182,986
(b) Surplus or deficit after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
25	Less: Reserve accounts	(2,137,623)	(1,794,391)
	Add: Current liabilities not expected to be cleared at end of year		
12	- Current portion of borrowings	110,769	131,805
	- Employee benefit provisions	382,568	454,995
Total adjustments to net current assets			
	(1,644,286)	(1,381,500)	(1,207,591)
Net current assets used in the Statement of Financial Activity			
	Total current assets	5,233,297	4,596,162
	Less: Total current liabilities	(1,486,334)	(1,799,966)
	Less: Total adjustments to net current assets	(1,644,286)	(1,207,591)
Surplus or deficit after imposition of general rates			
	2,102,677	0	1,588,605

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

24. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual						Budget				
		Principal		Principal at 30 June 2022	Principal		Principal at 30 June 2023	Principal at 1 July 2022	Principal		Principal at 30 June 2023	
		Principal at 1 July 2021	New Loans During 2021-22		Repayments During 2021-22	New Loans During 2022-23			Repayments During 2022-23	New Loans During 2022-23		Repayments During 2022-23
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$			
Tambellup Admin Building		46,855	0	(22,783)	24,072	0	(24,072)	0	24,071	0	(24,100)	(29)
GROH Housing		908,106	0	(59,762)	848,344	0	(60,879)	787,465	848,344	0	(60,800)	787,544
Tambellup Pavilion		986,735	0	(45,030)	941,705	0	(46,854)	894,851	941,705	0	(46,900)	894,805
Total		1,941,696	0	(127,575)	1,814,121	0	(131,805)	1,682,316	1,814,120	0	(131,800)	1,682,320

All loan repayments were financed by general purpose revenue.

Borrowing Finance Cost Payments

Purpose	Note	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2023	Budget for year ending 30 June 2023	Actual for year ending 30 June 2022
						\$	\$	\$
Tambellup Admin Building		95	WATC*	5.48%	3 June 2023	(963)	(1,500)	(2,490)
GROH Housing		100	WATC*	1.86%	13 December 2034	(21,263)	(22,000)	(22,802)
Tambellup Pavilion		99	WATC*	4.01%	22 February 2037	(43,034)	(43,800)	(45,099)
Total						(65,260)	(67,300)	(70,391)
Total Finance Cost Payments						(65,260)	(67,300)	(70,391)

* WA Treasury Corporation

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

25. RESERVE ACCOUNTS	2023	2023	2023	2023	2023	2023	2023	2023	2022	2022	2022	2022
	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual
	Opening	Transfer to	Transfer	Closing	Opening	Transfer to	Transfer	Closing	Opening	Transfer to	Transfer	Closing
	Balance		(from)	Balance	Balance		(from)	Balance	Balance		(from)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	115,085	54,085	(84,810)	84,360	115,085	51,800	(95,600)	71,285	111,718	50,321	(46,954)	115,085
(b) Plant Replacement Reserve	165,736	455,888	(337,846)	283,778	165,736	452,500	(390,000)	228,236	197,797	403,300	(435,361)	165,736
(c) Building Reserve	541,492	199,232	(9,297)	731,427	541,492	188,300	(50,000)	679,792	356,660	350,832	(166,000)	541,492
(d) IT Reserve	53,724	6,905	0	60,629	53,724	5,800	0	59,524	48,542	5,182	0	53,724
(e) Tambellup Rec Ground & Pavilion Reserve	67,684	7,402	0	75,086	67,684	6,000	0	73,684	77,499	5,185	(15,000)	67,684
(f) Broomehill Rec Complex Reserve	113,638	12,634	0	126,272	113,638	10,300	0	123,938	95,986	22,152	(4,500)	113,638
(g) Building Maintenance Reserve	62,025	22,205	0	84,230	62,025	20,900	(23,500)	59,425	53,119	8,906	0	62,025
(h) Sandalwood Villas Reserve	113,823	14,040	0	127,863	113,822	11,700	0	125,522	103,519	10,304	0	113,823
(i) Broomehill Synthetic Bowling Green Reserve	92,834	11,894	0	104,728	92,834	10,000	0	102,834	83,987	8,847	0	92,834
(j) Refuse Sites Post Closure Mgt Reserve	42,148	6,497	0	48,645	42,148	5,600	0	47,748	37,038	5,110	0	42,148
(k) Lavieville Lodge Reserve	101,248	13,594	(10,371)	104,471	101,248	11,500	(25,000)	87,748	90,980	10,268	0	101,248
(l) Townscape Plan Implementation Reserve	235,883	8,386	0	244,269	235,883	3,600	(100,000)	139,483	296,402	833	(61,352)	235,883
(m) Tambellup Synthetic Bowling Green Reserve	38,221	8,857	0	47,078	38,221	8,100	0	46,321	30,626	7,595	0	38,221
(n) Tourism & Economic Development Reserve	50,850	1,804	(37,867)	14,787	50,850	800	(40,000)	11,650	50,708	142	0	50,850
	1,794,391	823,423	(480,191)	2,137,623	1,794,390	786,900	(724,100)	1,857,190	1,634,581	888,977	(729,167)	1,794,391

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

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 account	Purpose of the reserve account
Restricted by council	
(a) Leave reserve	- to be used to meet the Councils Long Service Leave liability for its employees.
(b) Plant Replacement Reserve	- to be used for the purchase of plant and equipment in accordance with the Plant Replacement Program.
(c) Building Reserve	- to be used to finance replacement, major repair or construction of new Shire buildings, and costs associated with subdivision of land.
(d) IT Reserve	- to be used for the replacement or upgrade of computer hardware and software.
(e) Tambellup Rec Ground & Pavilion Reserve	- to be used to maintain and develop sport and recreational facilities at the Tambellup Recreation Ground and Pavilion.
(f) Broomehill Rec Complex Reserve	- to be used for works at the Broomehill Recreation Complex in agreeance with the Complex Management Committee.
(g) Building Maintenance Reserve	- to be used to fund building maintenance requirements for all Shire owned buildings.
(h) Sandalwood Villas Reserve	- to be utilised towards upgrade and maintenance of the 6 units at Sandalwood Villas.
(i) Broomehill Synthetic Bowling Green Reserve	- to be used for the future replacement of the synthetic bowling green at the Broomehill Recreational Complex.
(j) Refuse Sites Post Closure Mgt Reserve	- to meet the financial requirements for the closure of the Broomehill and Tambellup landfill sites when their useful life expires.
(k) Lavieville Lodge Reserve	- to be utilised towards upgrade and maintenance of the 4 units at Lavieville Lodge.
(l) Townscape Plan Implementation Reserve	- to be used for implementation of the Townscape Plans for the Broomehill and Tambellup townsites.
(m) Tambellup Synthetic Bowling Green Reserve	- to be used for the future replacement of the synthetic bowling green at the Tambellup Sportsground.
(n) Tourism & Economic Development Reserve	- to be used to progress tourism and economic development opportunities in the Shire.



Auditor General

INDEPENDENT AUDITOR'S REPORT 2023

Shire of Broomehill-Tambellup

To the Council of the Shire of Broomehill-Tambellup

Opinion

I have audited the financial report of the Shire of Broomehill-Tambellup (Shire) which comprises:

- the Statement of Financial Position as at 30 June 2023, and the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Statement of Financial Activity for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2023 and its financial position at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

The Chief Executive Officer (CEO) is responsible for the preparation 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 2023, 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 (CEO) of the Shire is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act and, to the extent that they are not inconsistent with the Act, the 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 management 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 ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management 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 Broomehill-Tambellup for the year ended 30 June 2023 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.

Kellie Tonich
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
14 December 2023

Tambellup Office 46-48 Norrish St, Tambellup 6320
Broomehill Office 30360 Great Southern Hwy, Broomehill 6318

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