



Annual Report 2024-2025

Shire of Broomehill-Tambellup

2024-2025 Annual Report

Table of Contents

SHIRE PRESIDENT'S REPORT.....	3
CHIEF EXECUTIVE OFFICER'S REPORT	4
SHIRE PROFILE.....	6
YOUR COUNCIL.....	8
Council Meetings	8
Elected Member Training	9
Meetings attended by Elected Members.....	9
Elected Member Remuneration – Fees, Expenses and Allowances	10
Councillor Diversity Data	10
Capital Grants, Subsidies and Contributions	11
THE ORGANISATION.....	12
Organisational Structure 2024-2025.....	12
Shire Staff	13
Employee Remuneration	14
STATUTORY REPORTING REQUIREMENTS	15
National Competition Policy.....	15
Register of Complaints.....	15
Public Interest Disclosure.....	15
Freedom of Information	15
State Records Act 2000 – Record Keeping Plan.....	16
Disability Access and Inclusion Plan	16
STRATEGIC COMMUNITY PLAN 2023-2033.....	21
CORPORATE BUSINESS PLAN 2024-2028	23
ANNUAL FINANCIAL REPORT	27

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

SHIRE PRESIDENT'S REPORT



It is with great pride that I present the Shire of Broomehill-Tambellup's Annual Report for the 2024-2025 financial year. Over the past year, our Council, staff, and community have worked together to improve our towns, celebrate our heritage, and ensure Broomehill-Tambellup remains a welcoming and vibrant place to live, work, and visit.

This year's achievements highlight our dedication to listening to the community and addressing what matters most. From enhancing public spaces and upgrading essential infrastructure to planning for future growth, our actions have been guided by the priorities and aspirations of our residents. The feedback we receive, through surveys, forums, and everyday conversations continues to shape our decisions, ensuring we remain closely aligned with community needs.

I would like to acknowledge and thank the many individuals who have contributed to our success this year. To our Councillors, Shire staff, volunteers, community groups, and everyone who has given their time and energy, your commitment and passion are the driving forces behind our achievements. Together, we have strengthened the sense of pride and identity that defines Broomehill-Tambellup.

Looking ahead, we remain steadfast in our commitment to enhancing the liveability of our Shire, guided by a strong community spirit and a shared vision for the future. With our Chief Executive Officer Karen Callaghan's leadership and the ongoing support of our residents, we are well-positioned to embrace the opportunities ahead. I look forward to continuing this journey with you and to building a thriving, inclusive Shire for all.

Michael White
SHIRE PRESIDENT

CHIEF EXECUTIVE OFFICER'S REPORT



It is my pleasure to present the Shire of Broomehill-Tambellup's Annual Report for the 2024-2025 financial year. This report reflects a year of progress, collaboration, and achievement, made possible through the dedication of our Council, staff, and community.

This year, the Shire has achieved milestones that reflect our shared commitment to enhancing the liveability and sustainability of our region. These initiatives, alongside continued improvements to infrastructure and services, demonstrate our ability to deliver outcomes that matter to our community.

Strategic Planning and Community Engagement

The Shire's Corporate Business Plan was reviewed and updated in September 2024. Council and staff have completed several of the key performance indicators within the plan, and have made good progress on some of the major projects including:

- Tambellup Youth Precinct Five Year Plan – plans for the redevelopment of the existing facility have been prepared ready for quoting. Planning for the wider precinct will be completed in conjunction with local consultation and discussions with external funding bodies. Preparation of a funding submission to Lotterywest has commenced.
- Broomehill Caravan Park Five Year Plan – project plans are currently being mapped against works completed to date, providing a clear picture of progress and areas requiring attention. As part of this process, future milestones are being reviewed to ensure appropriate resources and funding is allocated, and clear lines of accountability are established. This alignment will support timely delivery and improved tracking of progress against the Plan.
- Tambellup Caravan Park Five Year Plan – three cabins were successfully delivered to the Tambellup Caravan Park site on 18 June 2025. They have been positioned on prepared pads and are now ready for the next stage of construction. The power connection remains a key impediment to completion, with current advice indicating a potential delay of 3-6 months.
- Gordon River Walk Trail and Facilities Five Year Plan – a barbecue and solar lighting has been installed. A bitumen seal to the carpark has also been completed and kerbing has been installed.
- Tambellup Railway Precinct Five Year Plan – Council endorsed the extension of the timeframe for delivery of the Tambellup Railway Precinct Townscape Five Year Plan to June 2027. This adjustment ensures sufficient time is allowed for comprehensive planning that considers regulatory requirements and the need for meaningful consultation with the Public Transport Authority. The revised timeframe will support a well-considered and strategically aligned plan for the precinct's future development.

- Community Forums were held in Broomehill in April and scheduled for Tambellup in October 2025. These events provide valuable opportunities for meaningful engagement and feedback, which we deeply value as we continue to grow and evolve together as a community.

Infrastructure and Public Space Enhancements

Infrastructure development has been a cornerstone of our achievements this year. Key projects include:

- Tambellup Caravan Park Cabins and Laundry - \$476,000
- Tambellup Caravan Park Infrastructure Stage 1 - \$403,000
- Gordon River Reserve Carpark - \$127,000
- Broomehill Bowling Green surface replacement - \$122,000

Major road projects included reconstructing and sealing Warrenup Road and Pallinup Road, resealing Tambellup West Road, Flat Rocks Road, Broomehill-Kojonup Road and several town streets as well as widening and resealing failed sections of Tie Line Road.

Financial Snapshot

I am pleased to present the annual financial report for the year ended 30 June 2025 and commend our finance team for achieving a clean audit.

Key highlights from the 2024-2025 year:

- Opening surplus position as at 30 June 2024 of \$2.95m and closing surplus position as at 30 June 2025 of \$0.8m;
- Capital expenditure, including road construction projects \$3.8m;
- Reduction in loan indebtedness by \$113,902 bringing the total to \$1.46m; and
- Increase in the balance of reserve funds held of \$315,892, reaching \$2.75m.

These results underscore our commitment to financial sustainability and strategic investment, setting a solid foundation for the future

I would like to thank our Councillors, staff, volunteers, and community members for their support and commitment throughout the year. Our collective efforts ensure that Broomehill-Tambellup remains a place we are all proud to call home.

Looking ahead, we remain committed to enhancing the liveability of our Shire for both residents and visitors, guided by community spirit and a shared vision for the future.

Karen Callaghan
CHIEF EXECUTIVE OFFICER

SHIRE PROFILE

The Shire of Broomehill-Tambellup is a forward-thinking rural community located in Western Australia's Great Southern Region. Renowned for its strong agricultural base, the Shire has long been a leader in sheep and grain production. Today, this foundation is complemented by emerging opportunities in viticulture, horticulture, and tourism, reflecting a commitment to economic diversification and sustainable growth.

Our community values innovation, resilience, and collaboration. These principles guide our approach to planning and development, ensuring that we maintain the unique character of our rural lifestyle while embracing new industries and investment. The Shire's strategic location, natural beauty, and rich heritage make it an attractive destination for visitors and a supportive environment for businesses and residents alike.

Over the past year, we have continued to invest in infrastructure, community engagement, and service delivery to meet the evolving needs of our residents. Looking ahead, we remain focused on fostering economic opportunities, enhancing liveability, and building a vibrant, inclusive community for future generations.

1,046 Total number of residents	272 km Length of sealed roads	577 Number of dwellings
\$3,117,551 Total rates levied	\$2,282,011 Total Wages	2,609 km ² Area of the Shire
795 Number of rateable properties	754 km Length of gravel roads	31.92 Full time equivalent staff

The Shire comprises two vibrant towns, Broomehill Village and Tambellup, which offer the advantages of a rural lifestyle combined with access to essential services. Residents enjoy recreation and leisure facilities, government services, health care, and education within a welcoming and connected community. The main Shire office is located in Tambellup, with services also available at Broomehill, including driver and vehicle licensing, animal registrations, and payment of Shire accounts.

Our Vision

“A region driven by community spirit.”

This vision underpins everything we do. The Council is proud of its strong traditions and is committed to fostering:

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

Our Commitment

The Council strives to:

- Achieve a better quality of life for all community members
- Provide a great place to live, work, raise children, and visit, encouraging diverse lifestyles and opportunities
- Care 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

YOUR COUNCIL



SHIRE PRESIDENT
Cr ME (Michael) White
Term Expires 2027



DEPUTY PRESIDENT
Cr DT (Doug) Barritt
Term Expires 2027



Cr CM (Craig) Dewar
Term Expires 2025



Cr CJ (Carl) Letter
Term Expires 2025



Cr SH (Steven) Penny
Term Expires 2027



Cr SL (Sara) Robinson
Term Expires 2025



Cr JL (Julian) Wills
Term Expires 2025

COUNCIL MEETINGS

Ordinary meetings of the Council are held on the third Thursday of the month commencing at 4.30pm, with the exception of January. A schedule of Council meeting dates is available on the Shire's website and at the Administration offices. All Council meetings are open to the public, except for matters raised by the Council under 'confidential items'. Community members are encouraged to attend and participate in the meetings.

ELECTED MEMBER TRAINING

All newly and re-elected elected members 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 modules 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 elected 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 elected member are 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 M White	2020	2022	2022	2022	2024
Cr D Barritt	2020	2020	2020	2020	2020
Cr C Dewar	2022	2022	2022	2022	2022
Cr C Letter	2022	2022	2022	2022	2024
Cr S Penny	2020	2020	2020	2020	2020
Cr S Robinson	2024	2024	2024	2024	2024
Cr J Wills	2021	2022	2021	2022	2022

MEETINGS ATTENDED BY ELECTED MEMBERS

Elected Member	Ordinary Council Meeting	Special Council Meeting	Audit and Risk Committee Meeting
Cr M White	10/11	0/0	0/3
Cr D Barritt	11/11	0/0	3/3
Cr C Dewar	10/11	0/0	3/3
Cr C Letter	11/11	0/0	0/3
Cr S Penny	10/11	0/0	2/3
Cr S Robinson	10/11	0/0	0/3
Cr J Wills	9/11	0/0	2/3

ELECTED MEMBER REMUNERATION – FEES, EXPENSES AND ALLOWANCES

Elected Member	Shire President Allowance	Deputy President Allowance	Annual Attendance Fee	ICT Allowance	Travel	Total
Cr M White	\$10,000	0	\$16,000	\$500	\$764	\$27,264
Cr D Barritt	0	\$2,500	\$8,000	\$500	0	\$11,000
Cr C Dewar	0	0	\$8,000	\$500	\$715	\$9,215
Cr C Letter	0	0	\$8,000	\$500	0	\$8,500
Cr S Penny	0	0	\$8,000	\$500	0	\$8,500
Cr S Robinson	0	0	\$8,000	\$500	0	\$5,666
Cr J Wills	0	0	\$8,000	\$500	\$843	\$9,434

COUNCILLOR DIVERSITY DATA

The *Local Government (Administration) Regulations 1996* regulation 19B(g)(h) and (i) require the Shire to include the following information in its Annual Report:

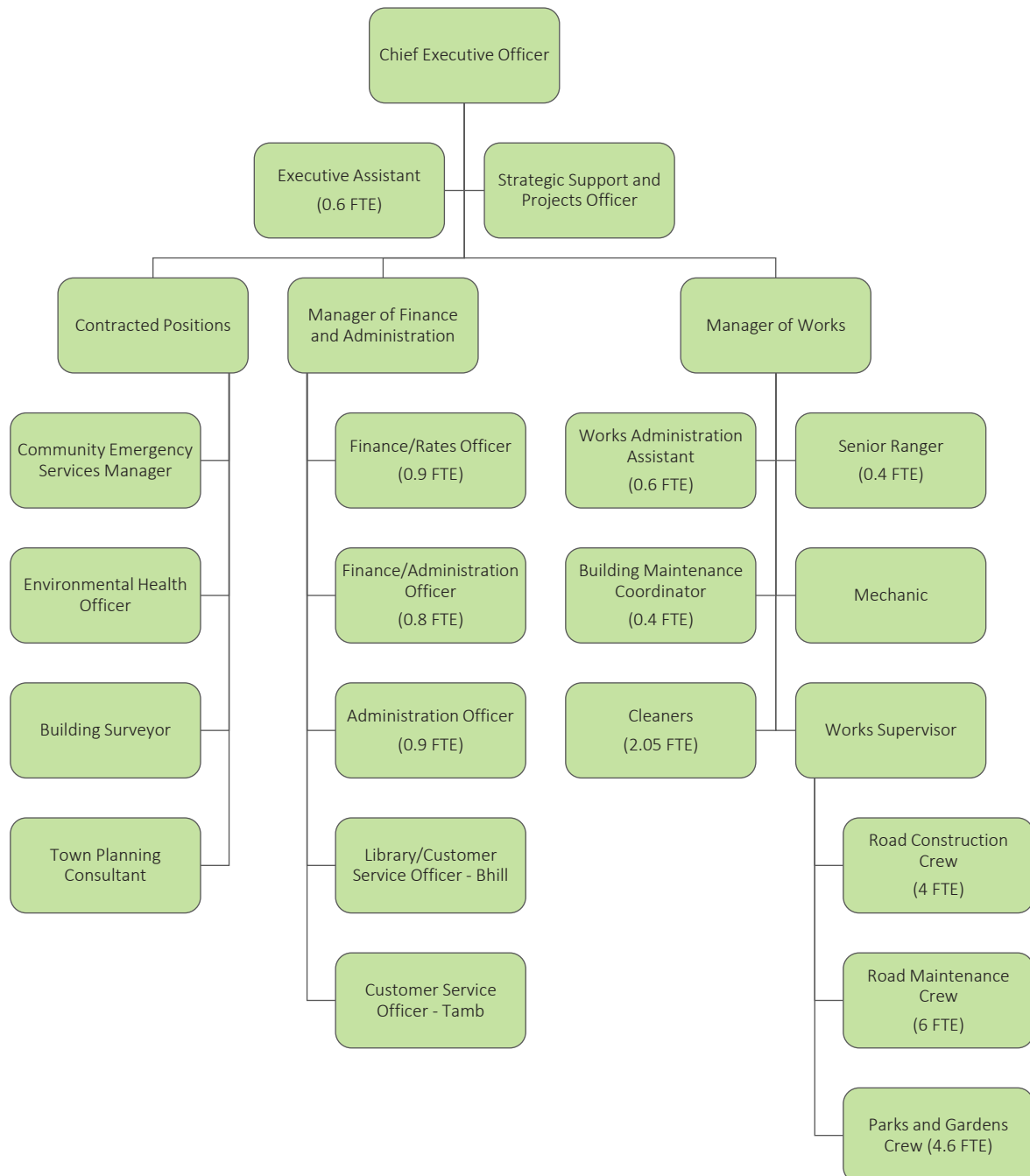
Councillor Age Range:	
35-44	0
45-54	3
55-64	2
Over 64	2
Gender:	
Male	6
Female	1
Linguistic Background	
English	7
Other	0
Country of Birth	
Australia	5
England	1
Papua New Guinea	1
Identify as Aboriginal or Torres Strait Islander	
Yes	0
No	7

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

2021/2022	\$580,161
2022/2023	\$346,000
2023/2024	\$418,123
2024/2025	\$1,091,132

THE ORGANISATION

Organisational Structure 2024-2025



SHIRE STAFF

The following team members were employed by the Shire of Broomehill-Tambellup at 30 June 2025:

Chief Executive Officer	Karen Callaghan
Manager of Works	Peter Vlahov
Manager of Finance and Administration	Kay Squibb
Strategic Support and Projects Officer	Pam Hull
Governance and Compliance Officer	Vacant
Rates/Finance Officer	Sophie Lane
Finance/Administration Officer	Lesley Paskevicius
Customer Service Officer - Broomehill	Jacinta Pink
Customer Service Officer - Tambellup	Megan Freeman
Executive Assistant	Olivia Letter
Works Supervisor	John Farmer
Works Administration Officer	Coral Green
Building Maintenance Officer	Graeme Ovens
Mechanic	Marcello Garcia
Senior Ranger	Stephanie Swain
Team Leader - Construction	Gifford Eades
Team Leader – Maintenance	Vacant
Team Leader – Parks & Gardens	Darrell Gale
Works and Maintenance Crew	Alex Paxton
	Allan Hankinson
	Bryan Trezona
	Craig Hicks
	Derek Carr
	Foster Farmer
	Francis Coyne
	Jonathan Palmer
	Kenneth Farmer
	Maurice Hirjee
	Shane Johnston
	William Gonzales
Cleaners	Diane Olden
	Christine Panting
	Julie Millett
	Alicia Bakewell

Employee Remuneration

The *Local Government (Administration) Regulations 1996* regulation 19B(2)(a) and 19B(2)(b), requires 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 2024-2025:

\$ From	\$ To	Number of Employees
130,000	139,999	0
140,000	149,999	0
150,000	159,999	0
160,000	169,999	0
170,000	179,999	0
180,000	189,999	0
190,000	199,999	1

The *Local Government (Administration) Regulations 1996* regulation 19B(2)(e), requires the Shire to include remuneration paid or provided to the CEO during the financial year in its Annual Report. The total remuneration paid to the CEO, including base salary, superannuation, motor vehicle, professional memberships, allowances and fringe benefits tax for the 2024-2025 financial year was \$238,478.



STATUTORY REPORTING REQUIREMENTS

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 2024-2025 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 Manager of Finance and Administration.

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 2024-2025 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.

STATE RECORDS ACT 2000 – RECORD KEEPING PLAN

The Shire of Broomehill-Tambellup's amended Recordkeeping Plan RKP 2020014 was approved by the State Records Commission at its meeting on 7 August 2020. The Recordkeeping Plan was reviewed and submitted to the State Records Commission on 6 August 2025.

As an organisation, staff are meeting the requirements to which records are to be created and kept. The Recordkeeping Plan provides an accurate reflection of the recordkeeping program within the organisation, including information regarding our organisation's recordkeeping systems, disposal arrangements, policies, practices and processes. Staff will continue to improve the recordkeeping processes and procedures to continue to meet the requirements of the Act.

Elected members have received information on what constitutes a record from an elected member perspective, and their responsibility to ensure relevant information is captured into the Shire's record keeping system.

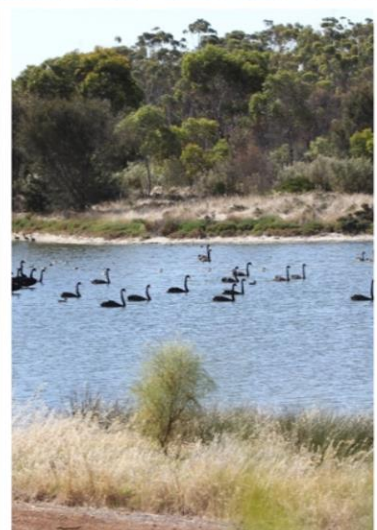
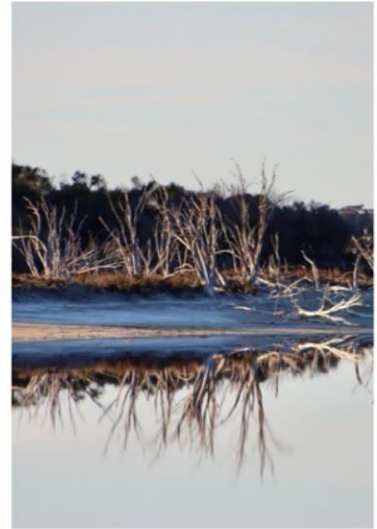
DISABILITY ACCESS AND INCLUSION PLAN

The Shire's Disability Access and 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 2024-2025
1.	People with disability have the same opportunities as other people to access the services of, and any events organised by, the relevant public authority. Summary: Achieving	The Shire's libraries continued to support patrons with large print and audio books available in specific, easily located areas in the libraries. Alternative library access options, including online services provided by the regional consortium and State Library of WA are promoted on the Shire's website. iPads and tablets are available at the Shire's libraries, with staff providing support to use these as required. Public wi-fi is provided in our libraries and town centres. Accessible venues are utilised by the Shire for public events. A link to Life Without Barriers for information about accessibility considerations for public events has been included on the Shire's website. The Shire accepted the donation of a new community bus, which was funded by the Tambellup Community Cropping Group. The bus is fitted with a wheelchair hoist to ensure people with disability are able to travel safely and comfortably.
2.	People with disability have the same opportunities as other people to access the buildings and other facilities of the relevant public authority. Summary: Achieving	Handrails have been installed to steps at the Tambellup Community Pavilion and onto the oval.

	Outcomes	Progress 2024-2025
3.	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. Summary: Achieving	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. The Shire's website developer monitors the website for compliance with the WCAG standard. Accessibility guidelines are available on the Shire's internal drive for staff in developing public information
4.	People with disability receive the same level and quality of service from the staff of the relevant public authority. Summary: Making Progress	An online Disability Awareness training course has been made available to all administration staff and has been integrated into the induction program for all new employees.
5.	People with disability have the same opportunities as other people to make complaints to the relevant public authority. Summary: Making Progress	Feedback mechanisms are promoted through local newsletters and include in person, phone, mail and email options. An online customer enquiry form has been developed, to complement other options for providing feedback to the Shire.
6.	People with disability have the same opportunities as other people to participate in any public consultation by the relevant public authority. Summary: Achieving	Requests for public submissions for various activities have been promoted through 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 can be made in person, via mail, email or using the online customer enquiry form.

	Outcomes	Progress 2024-2025
7.	People with disability have the same opportunities as other people to obtain and maintain employment with the Shire of Broomehill-Tambellup. Summary: Achieving	Recruitment processes are undertaken using inclusive practices.



STRATEGIC COMMUNITY PLAN 2023-2033

All local governments in Western Australia are required to prepare a plan for the future under s5.56(1) of the *Local Government Act 1995*.

The minimum requirements of the plan for the future are outlined in the *Local Government (Administration) Regulations 1996* (the Regulations), Part 5, Division 3 – Planning for the Future which requires development of a Strategic Community Plan and Corporate Business Plan. These documents are delivered through the Integrated Planning and Reporting Framework to ensure greater level of community input and effective delivery of the local government's strategic intentions.

During the 2022/2023 period the Shire undertook a major review of the Strategic Community Plan. Following extensive community consultation, the outcomes of that process informed the Strategic Community Plan 2023-2033, entitled 'People Power'.

The Strategic Community Plan 2023-2033 was adopted by the Council in November 2022 and sets the direction and priorities for the Shire of Broomehill-Tambellup and highlights the need for the Shire and community to work together to achieve desired outcomes.

Under the Integrated Planning and Reporting Framework, there are a number of plans and strategies that are required to inform the Shire's Corporate Business Plan. These informing documents aim to ensure the Shire's resource capabilities are matched to the community's needs and desires.

The diagram below outlines the components of the framework:



STRATEGIC COMMUNITY PLAN-ON-A-PAGE



CORPORATE BUSINESS PLAN 2024-2028

The Corporate Business Plan 2024-2028 was adopted in September 2024, and outlines initiatives for the next four years. The Corporate Business Plan will be reviewed annually for the life of the plan.

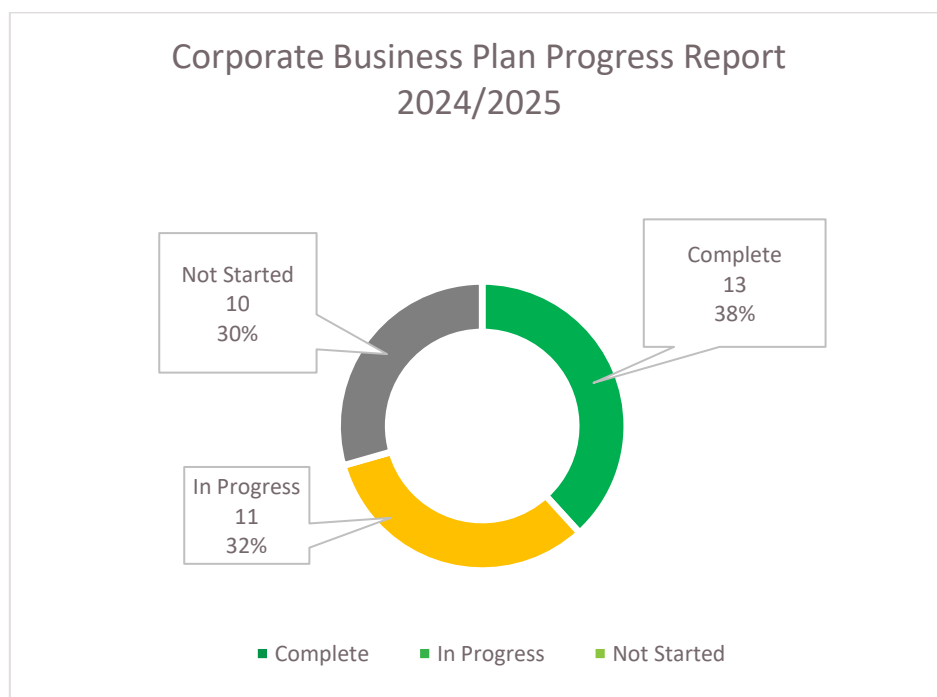
The Corporate Business Plan adopts the themes identified in the Strategic Community Plan:

- 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.

The Corporate Business Plan was reviewed and endorsed by the Council in September 2024. The review provided the opportunity to condense the previous 199 actions into 42 high level actions with 73 key performance indicators.

The following illustrates the progress of Corporate Business Plan initiatives scheduled for 2024-2025.



Status	Definition	Number of initiatives	%
Complete	Action has been completed	13	38
In progress	Action has commenced	11	32
Not started	Action has not commenced	10	30
TOTAL		34	100

Initiatives which were completed during 2024-2025 included:

Key Pillar 1: Broomehill-Tambellup Point-of-Difference

No.	Initiative	Comments
2.2	Ensure the ongoing promotion of volunteering opportunities are listed on the Shire's social media and website.	Volunteering opportunities with emergency services are highlighted on the Shire's website. Other opportunities will be promoted through the Shire's social media as they arise. Complete and ongoing.

Key Pillar 2: Broomehill-Tambellup Economy

5.1	Report on the findings to the Great Southern Development Commission to ensure they are in a position to advocate for additional communication towers in the Shire effectively	A report outlining key findings on current communications infrastructure and coverage gaps within the Shire has been submitted to the Great Southern Development Commission. This ensures the Commission is well-equipped with evidence-based insights to advocate for the installation of additional communication towers across priority areas in the Shire
5.4	Report to the Council by November 2024, any potential out of hours activities which could be undertaken	The Principal has advised the Department of Education policy 'The Community Use of Public School Facilities' contains numerous requirements that present significant barriers to after-hours use of the facilities by the community and as such, the preference is for alternative options to be considered, eg the Community Resource Centre

Key Pillar 3: Lifestyle

9.1	Deliver a Trails Masterplan by October 2024	Local Trails Masterplan adopted by Council – July 2024
9.3	Ensure the ongoing support and promotion on the Shire's social media, website and through other resources, community driven events	Community events are listed on the 'Events' page of the Shire's website and shared through social media when information is available. Complete and ongoing

Key Pillar 4: Shire of Broomehill-Tambellup Shire Support

10.1	Deliver at least two community engagement events per year	Two community engagement sessions were scheduled for October 2024 and April 2025 to ensure community needs, expectations and feedback are actively heard and considered in Council planning and decision-making. This KPI is considered complete, however community engagement events will continue to be scheduled each year to maintain regular dialogue with residents and stakeholders and to maintain the Shire's ongoing commitment to transparent and responsive governance
10.2	Ensure the ongoing support and promotion on the Shire's social media, website and through other resources, community directed training and development opportunities	The CRC promotes community training opportunities through Topics. Opportunities are shared through the Shire's social media. Complete and ongoing
11.1	Provide quarterly traffic light dashboard progress against the Corporate Business Plan deliverables via the Ordinary Council Meeting, Topics, social media and Shire website	The traffic light reporting system for the Corporate Business Plan is now in place and actively used to provide quarterly progress updates. Reports are presented through Ordinary Council Meetings and published on the Shire's website, with links shared via social media channels and included in Topics. This KPI is considered complete, and quarterly reporting will continue as part of ongoing governance and transparency practices
11.2	Ensure the circulation of financial data through various mediums is aligned to contemporary reporting trends	Financial information is circulated monthly through the Council Meeting Minutes. Benchmarking against other LGAs has been taken and the Shire is aligned to contemporary reporting practices
11.4	Ensure the ongoing support and promotion on the Shire's social media, website and through other resources, community driven revenue opportunities	Community events, which provide an opportunity for fund raising, are promoted on the Shire's website 'Events' module and through social media
12.1	Monitor relevant local, regional and state third party data sources to support informed decision making	Items are complete. Monitoring of these sources is now embedded as an ongoing practice to ensure informed, evidence-based decisions and to support continuous improvement and best practice across the Shire
12.2		
12.3		



ANNUAL FINANCIAL REPORT



SHIRE OF BROOMEHILL-TAMBELLUP
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

Statement by CEO	2
Statement of comprehensive income	3
Statement of financial position	4
Statement of changes in equity	5
Statement of cash flows	6
Statement of financial activity	7
Index of notes to the financial report	8
Independent auditor's report	36

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 2025**

*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 2025 and the financial position as at 30 June 2025.

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

Signed on the 4th day of November 2025

Karen Callaghan

Chief Executive Officer

Karen Callaghan

Name of CEO



SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
Revenue				
Rates	2(a),22	3,064,697	3,078,100	2,926,527
Grants, subsidies and contributions	2(a)	1,865,083	874,200	2,208,605
Fees and charges	2(a)	515,442	497,700	489,030
Interest revenue	2(a)	131,650	125,800	125,192
Other revenue	2(a)	333,210	303,900	337,651
		5,910,082	4,879,700	6,087,005
Expenses				
Employee costs	2(b)	(2,524,905)	(2,765,900)	(2,281,850)
Materials and contracts		(2,106,765)	(2,613,800)	(1,675,580)
Utility charges		(255,298)	(271,700)	(305,106)
Depreciation		(2,210,558)	(2,107,300)	(2,106,522)
Finance costs	2(b)	(56,669)	(58,400)	(60,667)
Insurance		(208,715)	(213,900)	(202,100)
Other expenditure	2(b)	(96,741)	(108,700)	(104,540)
		(7,459,651)	(8,139,700)	(6,736,365)
		(1,549,569)	(3,260,000)	(649,360)
Capital grants, subsidies and contributions	2(a)	1,091,132	3,063,700	2,181,397
Profit on asset disposals		11,848	13,700	77,014
Loss on asset disposals		(13,955)	(144,700)	(41,308)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(3,551)	0	1,681
		1,085,474	2,932,700	2,218,784
Net result for the period		(464,095)	(327,300)	1,569,424
Total comprehensive income for the period		(464,095)	(327,300)	1,569,424

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



SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025

	Note	2025	2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	970,348	3,299,202
Trade and other receivables	5	742,396	647,033
Other financial assets	4(a)	2,751,500	2,435,608
Inventories	6	26,279	33,017
TOTAL CURRENT ASSETS		4,490,523	6,414,860
NON-CURRENT ASSETS			
Trade and other receivables	5	64,674	51,552
Other financial assets	4(b)	79,620	83,171
Inventories	6	162,000	162,000
Property, plant and equipment	7	19,910,180	19,866,307
Infrastructure	8	138,336,369	137,028,786
TOTAL NON-CURRENT ASSETS		158,552,843	157,191,816
TOTAL ASSETS		163,043,366	163,606,676
CURRENT LIABILITIES			
Trade and other payables	10	893,192	483,132
Contract liabilities	11	33,810	548,406
Borrowings	12	117,137	113,902
Employee related provisions	13	508,425	389,335
TOTAL CURRENT LIABILITIES		1,552,564	1,534,775
NON-CURRENT LIABILITIES			
Borrowings	12	1,340,508	1,457,645
Employee related provisions	13	41,014	40,881
TOTAL NON-CURRENT LIABILITIES		1,381,522	1,498,526
TOTAL LIABILITIES		2,934,086	3,033,301
NET ASSETS		160,109,280	160,573,375
EQUITY			
Retained surplus		42,841,011	43,620,998
Reserve accounts	25	2,751,500	2,435,608
Revaluation surplus	14	114,516,769	114,516,769
TOTAL EQUITY		160,109,280	160,573,375

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

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SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2025

	Note	Retained surplus	Reserve accounts	Revaluation surplus	Total equity
		\$	\$	\$	\$
Balance as at 1 July 2023		42,349,559	2,137,623	114,516,769	159,003,951
Comprehensive income for the period					
Net result for the period		1,569,424	0	0	1,569,424
Total comprehensive income for the period		1,569,424	0	0	1,569,424
Transfers from reserve accounts	25	480,896	(480,896)	0	0
Transfers to reserve accounts	25	(778,881)	778,881	0	0
Balance as at 30 June 2024		43,620,998	2,435,608	114,516,769	160,573,375
Comprehensive income for the period					
Net result for the period		(464,095)	0	0	(464,095)
Total comprehensive income for the period		(464,095)	0	0	(464,095)
Transfers from reserve accounts	25	427,614	(427,614)	0	0
Transfers to reserve accounts	25	(743,506)	743,506	0	0
Balance as at 30 June 2025		42,841,011	2,751,500	114,516,769	160,109,280

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 2025

	Note	2025 Actual \$	2024 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		3,057,656	2,897,938
Grants, subsidies and contributions		1,343,123	2,128,632
Fees and charges		515,442	489,030
Interest revenue		131,650	125,192
Goods and services tax received		65,743	461,369
Other revenue		333,210	337,651
		<u>5,446,824</u>	<u>6,439,812</u>
Payments			
Employee costs		(2,364,904)	(2,240,079)
Materials and contracts		(1,721,637)	(1,681,654)
Utility charges		(255,298)	(305,106)
Finance costs		(56,669)	(60,667)
Insurance paid		(208,715)	(202,100)
Goods and services tax paid		(168,931)	(446,348)
Other expenditure		(96,741)	(104,540)
		<u>(4,872,895)</u>	<u>(5,040,494)</u>
Net cash provided by operating activities		573,929	1,399,318
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	7(a)	(1,131,723)	(1,559,324)
Payments for construction of infrastructure	8(a)	(2,677,852)	(1,552,700)
Proceeds from capital grants, subsidies and contributions		1,091,132	2,181,397
Proceeds for financial assets at amortised cost		(315,892)	(2,435,608)
Proceeds from sale of property, plant & equipment		245,454	714,409
Net cash (used in) investing activities		(2,788,881)	(2,651,826)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	24(a)	(113,902)	(110,769)
Net cash (used in) financing activities		(113,902)	(110,769)
Net (decrease) in cash held		(2,328,854)	(1,363,277)
Cash at beginning of year		3,299,202	4,662,479
Cash and cash equivalents at the end of the year		970,348	3,299,202

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 2025

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	22	2,970,531	2,984,100	2,836,845
Rates excluding general rates	22	94,166	94,000	89,682
Grants, subsidies and contributions		1,865,083	874,200	2,208,605
Fees and charges		515,442	497,700	489,030
Interest revenue		131,650	125,800	125,192
Other revenue		333,210	303,900	337,651
Profit on asset disposals		11,848	13,700	77,014
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	0	0	1,681
		5,921,930	4,893,400	6,165,700
Expenditure from operating activities				
Employee costs		(2,524,905)	(2,765,900)	(2,281,850)
Materials and contracts		(2,106,765)	(2,613,800)	(1,675,580)
Utility charges		(255,298)	(271,700)	(305,106)
Depreciation		(2,210,558)	(2,107,300)	(2,106,522)
Finance costs		(56,669)	(58,400)	(60,667)
Insurance		(208,715)	(213,900)	(202,100)
Other expenditure		(96,741)	(108,700)	(104,540)
Loss on asset disposals		(13,955)	(144,700)	(41,308)
Loss on revaluation of non-current assets		(3,551)	0	0
		(7,477,157)	(8,284,400)	(6,777,673)
Non-cash amounts excluded from operating activities	23(a)	2,322,317	2,238,300	2,081,982
Amount attributable to operating activities		767,090	(1,152,700)	1,470,009
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		1,091,132	3,063,700	2,181,397
Proceeds from disposal of assets		245,454	471,000	714,409
		1,336,586	3,534,700	2,895,806
Outflows from investing activities				
Acquisition of property, plant and equipment	7(a)	(1,131,723)	(2,532,300)	(1,559,324)
Acquisition of infrastructure	8(a)	(2,677,852)	(2,800,700)	(1,552,700)
		(3,809,575)	(5,333,000)	(3,112,024)
Amount attributable to investing activities		(2,472,989)	(1,798,300)	(216,218)
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	25	427,614	808,900	480,896
		427,614	808,900	480,896
Outflows from financing activities				
Repayment of borrowings	24(a)	(113,902)	(113,900)	(110,769)
Transfers to reserve accounts	25	(743,506)	(724,000)	(778,881)
		(857,408)	(837,900)	(889,650)
Amount attributable to financing activities		(429,794)	(29,000)	(408,754)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	23(b)	2,947,714	2,980,000	2,102,677
Amount attributable to operating activities		767,090	(1,152,700)	1,470,009
Amount attributable to investing activities		(2,472,989)	(1,798,300)	(216,218)
Amount attributable to financing activities		(429,794)	(29,000)	(408,754)
Surplus or deficit after imposition of general rates	23(b)	812,021	0	2,947,714

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

**SHIRE OF BROOMEHILL-TAMBELLUP
FOR THE YEAR ENDED 30 JUNE 2025
INDEX OF NOTES TO THE FINANCIAL REPORT**

Note 1	Basis of preparation	9
Note 2	Revenue and expenses	10
Note 3	Cash and cash equivalents	12
Note 4	Other financial assets	12
Note 5	Trade and other receivables	13
Note 6	Inventories	14
Note 7	Property, plant and equipment	15
Note 8	Infrastructure	17
Note 9	Fixed assets	19
Note 10	Trade and other payables	21
Note 11	Other liabilities	22
Note 12	Borrowings	23
Note 13	Employee related provisions	24
Note 14	Revaluation surplus	25
Note 15	Restrictions over financial assets	26
Note 16	Undrawn borrowing facilities and credit standby arrangements	26
Note 17	Contingent liabilities	27
Note 18	Capital commitments	27
Note 19	Related party transactions	28
Note 20	Events occurring after the end of the reporting period	30
Note 21	Other material accounting policies	31
 Information required by legislation		
Note 22	Rating information	32
Note 23	Determination of surplus or deficit	33
Note 24	Borrowing and lease liabilities	34
Note 25	Reserve accounts	35

**SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

1. BASIS OF PREPARATION

The financial report of the Shire of Broomehill-Tambellup 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 *Local Government Act 1995*, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied 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 *Leases* which would have required the Shire to measure any vested improvements at zero cost.

The *Local Government (Financial Management) Regulations 1996* provide that:

- land and buildings classified as property, plant and equipment; or
- infrastructure; or
- vested improvements that the local government controls; and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from AASB 116 *Property, Plant and Equipment*, which would have required the Shire to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

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.

Critical accounting estimates and judgements

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 amounts of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment - note 7
 - Infrastructure - note 8
- Measurement of employee benefits - note 13

Fair value heirarchy information can be found in note 21

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.

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 2020-1 *Amendments to Australian Accounting Standards*
 - *Classification of Liabilities as Current or Non-current*
- 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 2023-3 *Amendments to Australian Accounting Standards*
 - *Disclosure of Non-current Liabilities with Covenants: Tier 2*
- AASB 2024-1 *Amendments to Australian Accounting Standards*
 - *Supplier Finance Arrangements: Tier 2 Disclosures*
- AASB 2023-1 *Amendments to Australian Accounting Standards*
 - *Supplier Finance Arrangements*

These amendments are not expected to have any material impact on the financial report on initial application.

- AASB 2022-10 *Amendments to Australian Accounting Standards*
 - *Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*

These amendment may result in changes to the fair value of certain non-financial assets on revaluation. The impact has not been quantified as it is not considered practicable to determine the amount of the difference in fair value attributable to the change in the standard.

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 2024-4b *Amendments to Australian Accounting Standards*
 - *Effective Date of Amendments to AASB 10 and AASB 128*
[deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-9 *Amendments to Australian Accounting Standards*
 - *Insurance Contracts in the Public Sector*
- AASB 2023-5 *Amendments to Australian Accounting Standards*
 - *Lack of Exchangeability*
- AASB 18 (FP) *Presentation and Disclosure in Financial Statements*
 - (Appendix D) [for for-profit entities]
- AASB 18 (NFP/super) *Presentation and Disclosure in Financial Statements*
 - (Appendix D) [for not-for-profit and superannuation entities]
- AASB 2024-2 *Amendments to Australian Accounting Standards*
 - *Classification and Measurement of Financial Instruments*
- AASB 2024-3 *Amendments to Australian Accounting Standards*
 - *Annual Improvements Volume 11*

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 2025

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 - 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

Revenue recognition

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.

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 2025

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	3,117,551	(52,854)	3,064,697
Grants, subsidies and contributions	0	0	0	1,865,083	1,865,083
Fees and charges	0	0	0	515,442	515,442
Interest revenue	0	0	122,006	9,644	131,650
Other revenue	0	0	0	333,210	333,210
Capital grants, subsidies and contributions	0	1,091,132	0	0	1,091,132
Total	0	1,091,132	3,239,557	2,670,525	7,001,214

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	2,970,565	(44,038)	2,926,527
Grants, subsidies and contributions	0	0	0	2,208,605	2,208,605
Fees and charges	0	0	0	489,030	489,030
Interest revenue	0	0	101,681	23,511	125,192
Other revenue	143,053	0	0	194,598	337,651
Capital grants, subsidies and contributions	0	2,181,397	0	0	2,181,397
Total	143,053	2,181,397	3,072,246	2,871,706	8,268,402

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2025 Actual \$	2024 Actual \$
Interest revenue		
Interest on reserve account	122,006	101,681
Trade and other receivables overdue interest	6,372	23,511
Other interest revenue	3,272	0
	131,650	125,192
Fees and charges relating to rates receivable		
Charges on instalment plan	1,500	1,420
The 2025 original budget estimate in relation to: Charges on instalment plan was \$1,500.		

(b) Expenses

Auditors remuneration		
- Audit of the Annual Financial Report	44,301	42,690
- Other services – grant acquittals	175	7,670
	44,476	50,360
Employee Costs		
Employee benefit costs	2,524,905	2,281,850
	2,524,905	2,281,850
Finance costs		
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	56,669	60,667
	56,669	60,667
Other expenditure		
Sundry expenses	96,741	104,540
	96,741	104,540

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

3. CASH AND CASH EQUIVALENTS

Note	2025	2024
	\$	\$
Cash at bank and on hand	970,348	3,299,202
Total cash and cash equivalents	970,348	3,299,202
Held as		
- Unrestricted cash and cash equivalents	847,527	2,666,836
- Restricted cash and cash equivalents	15 122,821	632,366
	970,348	3,299,202

MATERIAL 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.

4. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost

Other financial assets at amortised cost

Term deposits

Held as

- Unrestricted other financial assets at amortised cost

- Restricted other financial assets at amortised cost

(b) Non-current assets

Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss

Units in Local Government House Trust - opening balance

Movement attributable to fair value increment

Units in Local Government House Trust - closing balance

Note	2025	2024
	\$	\$
	2,751,500	2,435,608
	2,751,500	2,435,608
	2,751,500	2,435,608
	2,751,500	2,435,608
	0	2,435,608
15	2,751,500	0
	2,751,500	2,435,608
	79,620	83,171
	79,620	83,171
	83,171	81,490
	(3,551)	1,681
	79,620	83,171

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 24(a) as self supporting loans. 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.

MATERIAL 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 classifies 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 2025

5. TRADE AND OTHER RECEIVABLES

Note	2025	2024
	\$	\$
Current		
Rates and statutory receivables	301,745	310,935
Trade receivables	337,463	336,098
GST receivable	103,188	0
	742,396	647,033
Non-current		
Rates and statutory receivables	58,675	51,552
Receivables for employee related provisions	5,999	0
	64,674	51,552

The carrying amounts of the trade and other receivables include receivables which are subject to a factoring arrangement. Under the factoring arrangement, the Shire of Broomehill-Tambellup has transferred the relevant receivables to the factor in exchange for cash and is prevented from selling or pledging the receivables, late payment and credit risk remains with the Shire of Broomehill-Tambellup, therefore the Shire continues to recognise the transferred assets in their entirety. The amount repayable under the factoring arrangement is presented as a secured borrowing under other loans at Note 12. The Shire considers that the held to collect business model remains appropriate for these receivables and continues measuring them at amortised cost.

Disclosure of opening and closing balances related to contracts with customers

Information about receivables from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non-financial assets is:

Note	30 June 2025 Actual	30 June 2024 Actual
	\$	\$
Trade and other receivables from contracts with customers	233,026	154,454
Total trade and other receivables from contracts with customers	233,026	154,454

MATERIAL 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 or for the construction of recognisable non financial assets as part of the ordinary course of business.

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 2025

6. INVENTORIES

	Note	2025	2024
Current		\$	\$
Fuel and materials		26,279	33,017
		26,279	33,017
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		195,017	197,468
Inventories expensed during the year		180,196	(184,298)
Additions to inventory		(186,934)	181,847
Balance at end of year		188,279	195,017

MATERIAL 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 Shire'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 2025

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.

	Assets not subject to operating lease		Total property				Plant and equipment		Total property, plant and equipment	
Note	Land	Buildings	Land	Buildings	Work in progress	Total property	Furniture and equipment	Plant and equipment		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Balance at 1 July 2023	1,138,800	15,191,892	1,138,800	15,191,892	32,295	16,362,987	48,246	3,349,850	19,761,083	
Additions	0	241,054	0	241,054	24,111	265,165	0	1,294,159	1,559,324	
Disposals	0	0	0	0	0	0	0	(678,703)	(678,703)	
Depreciation	0	(332,067)	0	(332,067)	0	(332,067)	(5,619)	(437,711)	(775,397)	
Balance at 30 June 2024	1,138,800	15,100,879	1,138,800	15,100,879	56,406	16,296,085	42,627	3,527,595	19,866,307	
Comprises:										
Gross balance amount at 30 June 2024	1,138,800	15,693,480	1,138,800	15,693,480	56,406	16,888,686	61,194	4,869,389	21,819,269	
Accumulated depreciation at 30 June 2024	0	(592,601)	0	(592,601)	0	(592,601)	(18,567)	(1,341,794)	(1,952,962)	
Balance at 30 June 2024	7(b)	1,138,800	15,100,879	1,138,800	15,100,879	56,406	16,296,085	42,627	3,527,595	19,866,307
Additions	5,564	644,238	5,564	644,238	0	649,802	0	481,921	1,131,723	
Disposals	0	0	0	0	0	0	0	(247,561)	(247,561)	
Depreciation	0	(338,111)	0	(338,111)	0	(338,111)	(5,619)	(496,559)	(840,289)	
Transfers		56,406	0	56,406	(56,406)	0			0	
Balance at 30 June 2025	1,144,364	15,463,412	1,144,364	15,463,412	0	16,607,776	37,008	3,265,396	19,910,180	
Comprises:										
Gross balance amount at 30 June 2025	1,144,364	16,394,124	1,144,364	16,394,124	0	17,538,488	61,195	5,005,859	22,605,542	
Accumulated depreciation at 30 June 2025	0	(930,712)	0	(930,712)	0	(930,712)	(24,187)	(1,740,463)	(2,695,362)	
Balance at 30 June 2025	7(b)	1,144,364	15,463,412	1,144,364	15,463,412	0	16,607,776	37,008	3,265,396	19,910,180

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

7. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying amount measurements

Asset class	Note	Carrying amount 2025	Carrying amount 2024	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
		\$	\$					
(i) Fair value - as determined at the last valuation date								
Land and buildings								
Land - market value		1,144,364	1,138,800	2	Market approach using recent observable market data for similar properties	Independent Registered Valuers	June 2022	Price per hectare
Total land	7(a)	1,144,364	1,138,800					
Buildings - non specialised		3,150,071	3,232,621	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		12,313,341	11,868,258	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
Total buildings	7(a)	15,463,412	15,100,879					
(ii) Cost								
Furniture and equipment				N/A	Cost	N/A	N/A	N/A
Plant and equipment				N/A	Cost	N/A	N/A	N/A

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

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 - footpaths	Infrastructure - parks and ovals	Infrastructure - other	Infrastructure - roads	Infrastructure - drainage	Infrastructure - Water Supply	Work in Progress	Total infrastructure
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2023	61,054,834	1,348,172	2,254,387	389,152	70,705,520	855,598	124,700	74,848	136,807,211
Additions	494,465	49,409	35,220	44,248	929,358	0	0		1,552,700
Depreciation	0	(44,801)	(85,839)	(16,189)	(1,170,777)	(9,497)	(4,022)		(1,331,125)
Balance at 30 June 2024	61,549,299	1,352,780	2,203,768	417,211	70,464,101	846,101	120,678	74,848	137,028,786
Comprises:									
Gross balance at 30 June 2024	61,549,299	1,397,581	2,289,607	433,400	71,634,878	855,598	124,700	74,848	138,359,911
Accumulated depreciation at 30 June 2024	0	(44,801)	(85,839)	(16,189)	(1,170,777)	(9,497)	(4,022)	0	(1,331,125)
Balance at 30 June 2024	61,549,299	1,352,780	2,203,768	417,211	70,464,101	846,101	120,678	74,848	137,028,786
Additions	129,442	51,654	303,576	402,958	1,774,907	0	15,315		2,677,852
Depreciation	0	(46,543)	(89,221)	(20,101)	(1,200,695)	(9,497)	(4,212)		(1,370,269)
Transfers			6,331	49,668				(55,999)	0
Balance at 30 June 2025	61,678,741	1,357,891	2,424,454	849,736	71,038,313	836,604	131,781	18,849	138,336,369
Comprises:									
Gross balance at 30 June 2025	61,678,741	1,449,236	2,599,515	886,027	73,409,785	855,598	140,014	18,849	141,037,765
Accumulated depreciation at 30 June 2025	0	(91,345)	(175,061)	(36,291)	(2,371,472)	(18,994)	(8,233)	0	(2,701,396)
Balance at 30 June 2025	61,678,741	1,357,891	2,424,454	849,736	71,038,313	836,604	131,781	18,849	138,336,369

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

8. INFRASTRUCTURE (Continued)

(b) Carrying amount measurements

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair value - as determined at the last valuation date					
Infrastructure - roads - earthworks & cle	3	Cost approach using current replacement cost	Management Valuation	June 2023	Residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - footpaths	3	Cost approach using current replacement cost	Management Valuation	June 2023	Residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - parks and ovals	3	Cost approach using current replacement cost	Management Valuation	June 2023	Residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - other	3	Cost approach using current replacement cost	Management Valuation	June 2023	Residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - roads	3	Cost approach using current replacement cost	Management Valuation	June 2023	Residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - drainage	3	Cost approach using current replacement cost	Management Valuation	June 2023	Residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Water Supply	3	Cost approach using current replacement cost	Independent Registered Valuer	June 2023	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 2025

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	10 to 90 years
Other infrastructure - footpaths	20 to 50 years
Other infrastructure - drainage	80 years
Other infrastructure - parks & ovals	15 to 75 years
Other infrastructure - water supply	10 to 75 years
Other infrastructure - other	10 to 50 years

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

9. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the 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. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

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 *Local Government (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.

Individual assets that are land, buildings and infrastructure 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 reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

Reportable value

In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

Revaluation

Land and buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls and measured at reportable value, are only required to be revalued 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 land vested in the Shire.

Whilst the regulatory framework only requires a revaluation to occur every five years, it also provides for the Shire to revalue earlier if it chooses to do so.

For land, buildings 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; or
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Impairment

In accordance with *Local Government (Financial Management) Regulations 17A(4C)*, the Shire is not required to comply with *AASB 136 Impairment of Assets* to determine the recoverable amount of its non-financial assets that are land or buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls in circumstances where there has been an impairment indication of a general decrease in asset values.

In other circumstances where it has been assessed that one or more of these non-financial assets are impaired, the 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 2025

10. TRADE AND OTHER PAYABLES

Current

Sundry creditors
 Prepaid rates
 Accrued payroll liabilities
 Statutory liabilities
 Bonds and deposits held
 Accrued interest
 Accrued expenditure

2025	2024
\$	\$
525,484	179,120
50,288	59,396
89,262	71,992
36,779	13,271
89,011	83,960
17,157	18,193
85,211	57,200
893,192	483,132

MATERIAL ACCOUNTING POLICIES

Financial liabilities

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

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

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

Statutory liabilities

Statutory liabilities, are amounts owed to regulatory authorities due to statutory obligations such as FBT and PAYG. GST payable is offset against GST receivable and any net GST payable is included as a statutory liability.

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Prepaid rates

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises 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 2025

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

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.

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

MATERIAL 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.

	2025	2024
	\$	\$
	33,810	548,406
	33,810	548,406
	548,406	535,222
	33,810	548,406
	(548,406)	(535,222)
	33,810	548,406

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

12. BORROWINGS

	Note	2025			2024		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		117,137	1,340,508	1,457,645	113,902	1,457,645	1,571,547
Total secured borrowings	24(a)	117,137	1,340,508	1,457,645	113,902	1,457,645	1,571,547

Secured liabilities and assets pledged as security

Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the Shire of Broomehill-Tambellup. Other loans relate to transferred receivables. Refer to Note 5.

The Shire of Broomehill-Tambellup has complied with the financial covenants of its borrowing facilities during the 2025 and 2024 years.

MATERIAL 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 hierachy (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 2025

13. EMPLOYEE RELATED PROVISIONS

Employee related provisions

Current provisions

Employee benefit provisions

Annual leave

Long service leave

Employee related other provisions

Employment on-costs

Total current employee related provisions

Non-current provisions

Employee benefit provisions

Long service leave

Employee related other provisions

Employment on-costs

Total non-current employee related provisions

Total employee related provisions

	2025	2024
	\$	\$
	275,681	220,258
	162,616	121,264
	438,297	341,522
	70,128	47,813
	70,128	47,813
	508,425	389,335
	36,181	35,861
	36,181	35,861
	4,833	5,020
	4,833	5,020
	41,014	40,881
	549,439	430,216

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.

MATERIAL 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 2025

14. REVALUATION SURPLUS

	2025 Opening balance	2025 Closing balance	2024 Opening balance	2024 Closing balance
	\$	\$	\$	\$
Revaluation surplus - Land and Buildings	5,488,092	5,488,092	5,488,092	5,488,092
Revaluation surplus - Plant and equipment	41,999	41,999	41,999	41,999
Revaluation surplus - Infrastructure	108,986,678	108,986,678	108,986,678	108,986,678
	114,516,769	114,516,769	114,516,769	114,516,769

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

15. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2025 Actual \$	2024 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	122,821	632,366
- Financial assets at amortised cost	4	2,751,500	2,435,608
		<u>2,874,321</u>	<u>3,067,974</u>
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	25	2,751,500	2,435,608
Contract liabilities	11	33,810	548,406
Bonds and deposits held	10	89,011	83,960
Total restricted financial assets		<u>2,874,321</u>	<u>3,067,974</u>

**16. UNDRAWN BORROWING FACILITIES AND CREDIT
STANDBY ARRANGEMENTS**

Credit standby arrangements

Bank overdraft limit	500,000	500,000
Bank overdraft at balance date	0	0
Credit card limit	15,000	15,000
Credit card balance at balance date	(1,144)	(1,644)
Total amount of credit unused	<u>513,856</u>	<u>513,356</u>

Loan facilities

Loan facilities - current	117,137	113,902
Loan facilities - non-current	1,340,508	1,457,645
Total facilities in use at balance date	<u>1,457,645</u>	<u>1,571,547</u>

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 2025

17. CONTINGENT LIABILITIES

The Shire does not have any contingent liabilities at 30 June 2025.

18. CAPITAL COMMITMENTS

	2025	2024
	\$	\$
Contracted for:		
- capital expenditure projects	566,327	0
- plant & equipment purchases	357,940	0
	924,267	0
Payable:		
- not later than one year	924,267	0

The capital expenditure projects outstanding at the end of the current reporting period represent the purchase of an 8x4 rigid truck, works to the Gordon River Reserve car park and the Tambellup Caravan Park and a number of building renewal jobs.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

19. RELATED PARTY TRANSACTIONS

(a) Council member remuneration

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

Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
President's annual allowance	10,000	10,000	10,000
President's meeting attendance fees	16,000	16,000	16,000
President's annual allowance for ICT expenses	500	500	500
President's travel and accommodation expenses	764	2,500	1,597
	27,264	29,000	28,097
Deputy President's annual allowance	2,500	2,500	2,500
Deputy President's meeting attendance fees	8,000	8,000	8,000
Deputy President's annual allowance for ICT expenses	500	500	500
Deputy President's travel and accommodation expenses	0	1,500	0
	11,000	12,500	11,000
All other council member's meeting attendance fees	40,000	40,000	40,000
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	843	6,000	1,649
	43,343	48,500	44,149
19(b)	81,607	90,000	83,246

(b) Key management personnel (KMP) compensation

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

Short-term employee benefits	413,594	491,337
Post-employment benefits	68,371	59,928
Employee - other long-term benefits	49,033	92,884
Employee - termination benefits	0	4,612
Council member costs	81,607	83,246
19(a)	612,605	732,007

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 2025

19. RELATED PARTY TRANSACTIONS (Continued)

(c) 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:

	2025 Actual	2024 Actual
	\$	\$
Sale of goods and services	495	0
Purchase of goods and services	168	17,243
Amounts outstanding from related parties:		
Trade and other receivables	150	0

(d) 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 Shire, directly or indirectly, including any council member, are considered key management personnel.

ii. Other Related Parties

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 2025**

20. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

The Shire does not have any subsequent events after balance sheet date.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

21. OTHER MATERIAL 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 *Fair Value Measurement* 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 except for non-financial assets that are:

- land and buildings classified as property, plant and equipment;
- infrastructure; or
- vested improvements that the local government controls, in circumstances where there has been an impairment indication of a general decrease in asset values.

These non-financial assets are assessed in accordance with the regulatory framework detailed in Note 9.

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 *Property, Plant and Equipment*) 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 2025

22. RATING INFORMATION

(a) General rates

RATE TYPE		Rate in \$	Number of properties	2024/25 Actual rateable value*	2024/25 Actual rate revenue	2024/25 Actual interim rates	2024/25 Actual total revenue	2024/25 Budget rate revenue	2024/25 Budget interim rate	2024/25 Budget total revenue	2023/24 Actual total revenue
Rate description	Basis of valuation										
GRV - Residential	Gross rental valuation	0.125590	247	2,134,288	268,045		268,045	267,900	0	267,900	254,643
GRV - Commercial	Gross rental valuation	0.125590	13	181,648	22,813		22,813	22,700	0	22,700	21,663
UV - Rural	Unimproved valuation	0.004758	345	569,574,000	2,710,033	624	2,710,657	2,709,200	0	2,709,200	2,583,267
UV - Mining	Unimproved valuation	0.004758	0	0	0		0	0	0	0	0
Total general rates			605	571,889,936	3,000,891	624	3,001,515	2,999,800	0	2,999,800	2,859,573
Minimum payment											
Minimum payment											
GRV - Residential	Gross rental valuation	615	125	113,688	76,875		76,875	76,900	0	76,900	73,710
GRV - Commercial	Gross rental valuation	615	1	308	615		615	600	0	600	585
UV - Rural	Unimproved valuation	615	57	4,999,700	35,055		35,055	35,000	0	35,000	25,740
UV - Mining	Unimproved valuation	615	7	83,762	4,305	(814)	3,491	6,800	0	6,800	10,957
Total minimum payments			190	5,197,458	116,850	(814)	116,036	119,300	0	119,300	110,992
Total general rates and minimum payments			795	577,087,394	3,117,741	(190)	3,117,551	3,119,100	0	3,119,100	2,970,565
Ex-gratia rates											
CBH Broomehill		0.177841	1	504,650	89,747	0	89,747	90,000	0	90,000	85,474
CBH Tambellup		0.105716	1	41,800	4,419	0	4,419	4,000	0	4,000	4,208
Total amount raised from rates (excluding general rates)			2	546,450	94,166	0	94,166	94,000	0	94,000	89,682
Discounts							(123,576)			(125,000)	(124,018)
Rates written off							(23,444)			(10,000)	(9,702)
Total rates							3,064,697			3,078,100	2,926,527
(b) Rates related information											
Rates instalment interest							3,272				3,601
Rates overdue interest							7,326				19,910

*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 2025

23. DETERMINATION OF SURPLUS OR DEFICIT

		2024/25 Budget (30 June 2025 carried forward)	2023/24 (30 June 2024 carried forward)
Note	2024/25 (30 June 2025 carried forward)		
	\$	\$	\$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
Less: Profit on asset disposals	(11,848)	(13,700)	(77,014)
Less: Fair value adjustments to financial assets at fair value through profit or loss	3,551	0	(1,681)
Add: Loss on disposal of assets	13,955	144,700	41,308
Add: Depreciation	2,210,558	2,107,300	2,106,522
Non-cash movements in non-current assets and liabilities:			
Pensioner deferred rates	(7,123)	0	(8,262)
Receivables for employee related provisions	(5,999)	0	0
Employee benefit provisions	119,223	0	21,109
Non-cash amounts excluded from operating activities	2,322,317	2,238,300	2,081,982
(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			
Less: Reserve accounts	25 (2,751,500)	(2,350,708)	(2,435,608)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	12 117,137	117,137	113,902
- Employee benefit provisions	508,425	391,671	389,335
Total adjustments to net current assets	(2,125,938)	(1,841,900)	(1,932,371)
Net current assets used in the Statement of financial activity			
Total current assets	4,490,523	2,995,000	6,414,860
Less: Total current liabilities	(1,552,564)	(1,153,100)	(1,534,775)
Less: Total adjustments to net current assets	(2,125,938)	(1,841,900)	(1,932,371)
Surplus or deficit after imposition of general rates	812,021	0	2,947,714

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

24. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Actual							Budget			
	Principal at 1 July 2023	New loans during 2023-24	Principal repayments during 2023-24	Principal at 30 June 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025	Principal at 1 July 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Tambellup Pavilion	894,851	0	(48,753)	846,098	0	(50,727)	795,371	846,098	0	(50,700)	795,398
GROH Housing	787,465	0	(62,016)	725,449	0	(63,175)	662,274	725,449	0	(63,200)	662,249
Total	1,682,316	0	(110,769)	1,571,547	0	(113,902)	1,457,645	1,571,547	0	(113,900)	1,457,647
Borrowing finance cost payments											
Purpose	Loan number	Institution	Interest rate	Date final payment is due	Actual for year ended 30 June 2025		Budget for year ended 30 June 2025	Actual for year ended 30 June 2024			
Tambellup Pavilion	99	WATC	4.01%	22/02/2037	\$ (38,542)		\$ (39,700)	\$ (40,883)			
GROH Housing	100	WATC	1.86%	13/12/2034	(18,127)		(18,700)	(19,784)			
Total					(56,669)		(58,400)	(60,667)			
Total finance cost payments					(56,669)		(58,400)	(60,667)			

* WA Treasury Corporation

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

25. RESERVE ACCOUNTS

	2025 Actual opening balance	2025 Actual transfer to	2025 Actual transfer (from)	2025 Actual closing balance	2025 Budget opening balance	2025 Budget transfer to	2025 Budget transfer (from)	2025 Budget closing balance	2024 Actual opening balance	2024 Actual transfer to	2024 Actual transfer (from)	2024 Actual closing balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave Reserve	85,077	54,355	(36,183)	103,249	85,078	54,000	(75,900)	63,178	84,359	54,016	(53,298)	85,077
(b) Plant Replacement Reserve	407,183	460,868	(236,431)	631,620	407,183	453,500	(623,000)	237,683	283,778	471,003	(347,598)	407,183
(c) Building Reserve	716,222	36,721	0	752,943	716,222	35,000	0	751,222	731,427	34,795	(50,000)	716,222
(d) IT Reserve	68,518	8,507	0	77,025	68,517	7,800	0	76,317	60,630	7,888	0	68,518
(e) Tambellup Rec Ground & Pavilion Reserve	83,655	9,282	0	92,937	83,655	8,500	0	92,155	75,086	8,569	0	83,655
(f) Broomehill Rec Complex Reserve	185,881	21,522	(45,000)	162,403	185,881	18,000	0	203,881	126,271	59,610	0	185,881
(g) Building Maintenance Reserve	88,236	4,520	0	92,756	88,236	4,000	0	92,236	84,230	4,006	0	88,236
(h) Sandalwood Villas Reserve	143,944	17,375	0	161,319	143,943	16,000	0	159,943	127,863	16,081	0	143,944
(i) Broomehill Synthetic Bowling Green Reserve	118,310	15,259	(110,000)	23,569	118,311	15,000	(110,000)	23,311	104,728	13,582	0	118,310
(j) Refuse Sites Post Closure Mgt Reserve	60,964	13,123	0	74,087	60,964	12,300	0	73,264	48,646	12,318	0	60,964
(k) Lavieville Lodge Reserve	89,443	14,581	0	104,024	89,444	14,900	0	104,344	104,471	14,972	(30,000)	89,443
(l) Townscape Plan Implementation Reserve	255,871	13,115	0	268,986	255,871	11,600	0	267,471	244,269	11,602	0	255,871
(m) Tambellup Synthetic Bowling Green Reserve	56,815	10,410	0	67,225	56,815	9,700	0	66,515	47,078	9,737	0	56,815
(n) Tourism & Economic Development Reserve	35,489	21,818	0	57,307	35,488	20,700	0	56,188	14,787	20,702	0	35,489
(o) Energy Efficiency Reserve	20,000	21,025	0	41,025	20,000	21,500	0	41,500	0	20,000	0	20,000
(p) Parks & Playgrounds Reserve	20,000	21,025	0	41,025	20,000	21,500	0	41,500	0	20,000	0	20,000
	2,435,608	743,506	(427,614)	2,751,500	2,435,608	724,000	(808,900)	2,350,708	2,137,623	778,881	(480,896)	2,435,608

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 meet the Shires Long Service Leave liability for its employees
(b) Plant Replacement Reserve	- for the purchase of plant and equipment in accordance with the Plant Replacement Program
(c) Building Reserve	- to finance replacement, major repair or construction of new Shire buildings; and costs associated with subdivision of land
(d) IT Reserve	- to purchase, replace or upgrade computer hardware, software and associated equipment
(e) Tambellup Rec Ground & Pavilion Reserve	- to maintain and develop sport and recreational facilities at the Tambellup Recreation Ground and Pavilion
(f) Broomehill Rec Complex Reserve	- for works at the Broomehill Recreation Complex in consultation with the Complex Management Committee
(g) Building Maintenance Reserve	- to fund building maintenance requirements of all Shire owned buildings
(h) Sandalwood Villas Reserve	- for maintenance of the 6 units at Sandalwood Villas
(i) Broomehill Synthetic Bowling Green Reserve	- for the future replacement of the synthetic bowling green at the Broomehill Recreation 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	- for upgrade and maintenance of the 4 units at Lavieville Lodge
(l) Townscape Plan Implementation Reserve	- for implementation of the Townscape Plans for the Broomehill and Tambellup townsites
(m) Tambellup Synthetic Bowling Green Reserve	- for the future replacement of the synthetic bowling green at the Tambellup sportsground
(n) Tourism & Economic Development Reserve	- to progress tourism and economic development opportunities in the Shire
(o) Energy Efficiency Reserve	- to be used towards energy efficiency initiatives on Shire properties
(p) Parks & Playgrounds Reserve	- for improvements to parks and playgrounds in the Shire, including replacement or upgrade of playground equipment



Auditor General

INDEPENDENT AUDITOR'S REPORT

2025

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 2025, 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 material 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 2025 and its financial position at the end of that period
- is in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

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 2025, 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, the Regulations and Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

My independence and quality 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 2025 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
5 November 2025

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