



# Annual Report 2021-2022





## What is the Annual Report?

As required by the Local Government Act 1995 and associated regulations the Annual Report for 2021-22 provides an overview of the operations, activities and major projects undertaken by the Shire for that period, and includes major initiatives proposed to commence or to continue in the next financial year.

The performance of the Council is assessed against the Vision, Mission, Strategic Goals, Outcomes and Strategies as set out in the Shire of Broome Strategic Community Plan 2021-2031 and the Actions contained in the Corporate Business Plan 2021-2025.

These plans provide strategic focus for elected members and the organisation and affirms our commitments to the community.



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# Acknowledgement of Country

*Wirriya ngangaran liyan nyamba buru yawuru*

We hope you are feeling good in our yawuru country

The Shire of Broome acknowledges the Yawuru people as the native title holders of the lands and waters in and around Rubibi (the town of Broome) together with all native title holders throughout the Shire.

We pay respect to the Elders, past, present and emerging, of the Yawuru people and extend that respect to all Aboriginal Australians living within the Shire of Broome.







Our Vision

# Broome a future for everyone

Our Mission

To deliver affordable and quality  
Local Government services.





## Our Values

These are the values and behaviours that the Shire of Broome and the local community cares deeply about. We always strive to be:

**P**

**Proactive**, forward thinking, open-minded and innovative.

**E**

**for Everyone**; inclusive and welcoming of all people.

**A**

**Accountable**, transparent and ethical.

**R**

**Respectful** of everyone and everything.

**L**

**Listening** to people's needs and ideas; community focused.

**S**

**Sustainable**, aiming to meet present needs without compromising the ability for future generations to meet their needs.



# Our Four Pillars



## People

- Safety and security
  - Public health and wellbeing
  - Health and community services
  - Housing
  - Animal management
  - Community buildings (Civic Centre)
  - Sport and recreation (BRAC)
  - Playgrounds, parks & reserves
  - Library services
  - Local history and heritage
  - Festivals, events, art & culture
  - Youth services
  - Family & children services
  - Seniors services
  - Disability access
  - Aboriginal history & heritage
  - Volunteer support & recognition
- 



## Place

- Conservation and environment
  - Sustainable practices
  - Beaches and foreshore management
  - Mosquito control
  - Waste management
  - Ranger services
  - Natural disaster management
  - Planning and building approvals
  - Asset management
  - Sealed roads
  - Unsealed roads
  - Street lighting
  - Parking
  - Streetscapes
  - Footpaths, cycleways & trails
  - Marine facilities
  - Transport linkages
- 



## Prosperity

- Place activation
  - Economic development
  - Tourism attractions & marketing
  - Telecommunications & internet
  - Education and training
  - Property investment portfolio management
- 



## Performance

- Governance
- Council's leadership
- Integrated planning and reporting
- Advocacy and lobbying
- Financial management / value for money
- Rates
- Risk management
- Human resource management
- Innovation & technology
- Information management
- Community consultation
- Communication
- Customer service



# Statistics Snapshot 2021-22



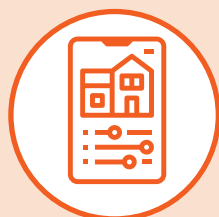
**\$36.3M**

Value of Development Applications



**\$80.8M**

Value of Approved Building Applications



**503**

Number of Building Applications



**97**

Development Applications



**54,320**

Library Loans



**68,699**

BRAC Pool Entries



**27,374**

Tonnes of Material Recycled



**3.59km**

New Footpaths



**\$21,312**

Kidsport Grants



**16,357**

People Attended Broome Civic Centre Events



**191**

New Australian Citizens



**3,000ppl**

Chinatown Christmas trails



**4**

Surf Rescues at Cable Beach



**895**

Ranger Infringements



2021  
Chinatown  
WiFi  
Statistics

**5345**

Unique Client Devices

**4.39TB**

Traffic Transferred



**CAPITAL  
WORKS  
PROGRAM**

2021/22 : \$18M

2020/21 : \$23.8M

2019/20 : \$24.3M

2018/19: \$24.5M

2017/18: \$8.2M

2016/17: \$10.6M

2015/16: \$9.1M

2014/15: \$6.9M



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# President's Report



Welcome to the 2021-22 Annual Report, in what has been a busy and exciting 12 months for the Shire of Broome and our town as a whole.

Broome, like many places across Australia, is still recovering from the uncertainty that surrounded the peak of the COVID-19 pandemic and the associated travel restrictions.

However, I have been heartened at how the Shire has been a leader over the last 12 months and continued to make Broome an even better place to live, work and visit.

Our Strategic Community Plan is the overarching document that dictates the Shire's actions in the short-to-medium term – and is driven by detailed community feedback.

Looking back over the 12 months, so much has been achieved and actions listed in our SCP have been completed.

The reinvigorated Chinatown and Town Beach precincts are now looking fantastic and are community hubs that our whole town can be proud of.

Both of these major projects were co-funded by the Shire and State Government – I'd like to recognise the State's support of the Shire and our town again in helping bringing our ambitious plans to life.

It was fantastic to welcome WA Minister for Regional Development Alannah MacTiernan to Broome in November 2021 to officially open Chinatown and the Town Beach jetty.

Our next major project is the Cable Beach Foreshore Redevelopment and I am encouraged by the progress that the Shire has made over the last 12 months during the detailed design stage.

Looking through this Annual Report, there are so many other achievements to highlight.

Our sporting infrastructure continues to improve, with new top-of-the-range lighting at both the Pump Track and on Nipper Roe Oval at BRAC. With a new car park also installed, BRAC has seen significant investment over recent times.

With a redeveloped skatepark and our new Sport and Recreation Plan endorsed by Council in April 2022, there is plenty more to be excited about in this space.

The Shire has continued to support the arts, culture and creative sectors in 2021-22 also.

The STRUT Indigenous fashion event at Town Beach to celebrate National Reconciliation Week was a spectacular showcase, while our new Air Raid artwork is a stunning way to commemorate a defining moment in Broome's history.

The Shire has also helped Kimberley Arts Network to establish a new creative space on Orr Street, facilitated the first-ever Youth HACK with local teenagers and celebrated the Chinatown Fusion Moonrise event for the first time.

In regards to infrastructure, the Shire is proud of our work over the last 12 months.

It is fantastic to have a newly reconstructed Streeter's Jetty for our community to enjoy, while the freshly developed Conti Foreshore Shared Path makes our town more accessible and inclusive. This builds on the new all-access footpath installed on Kerr and D'Antoine Streets.

A number of sizeable road projects have also been completed in 2021-22, on Frederick Street, Port Drive and Lawrence Road. A big thank you to the Federal Government for their financial assistance towards these road improvements.

Although there is plenty to celebrate from the last 12 months, our Council acknowledges that more hard work, advocacy and innovation is needed to address certain issues in Broome.

Crime and community safety remains a massive concern and while our Community Safety Plan has led to positive initiatives being rolled out, I fully acknowledge that the situation is not good enough currently.

I look forward to the State Government's unveiling of the Kimberley Juvenile Justice Strategy over the next financial year and hope it can be the positive change that our whole community craves.

The lack of available housing and childcare services are also major concerns and while these things fall out of a local government's core business, we are advocating regularly for intervention at both State and Federal Government level.

Looking forward, I firmly believe that Broome has a massively exciting future, with plenty more good news stories afoot over the next 12 months and longer.

This Annual Report will provide more details of what the Shire has achieved over the last 12 months – thank you for your interest.

**Cr Harold Tracey, Shire President**

# CEO's Report



The Shire of Broome's Annual Report is a yearly opportunity for our organisation, and the community at large, to stop and take stock of the 12 months prior.

Looking through this year's report, there certainly is plenty to celebrate and it is a testament to the Shire that so much has been achieved during the past year.

The Shire administration and Council have wholeheartedly adopted our new vision – *Broome: A Future for Everyone* – with everything we do having an inclusive outlook and the whole of our community in mind.

While major upgrades to our key precincts, Chinatown and Town Beach, have been headline news during the past 12 months, the Shire has achieved so many other things that are a source of pride for the entire organisation.

Our grant funding rounds have assisted not-for-profit organisations, charities, service providers, tourism businesses and event organisers in delivering a wide range of initiatives for the greater good.

The outcome of this has been hundreds of thousands of dollars being granted by the Shire, which in turn boosts our local economy, creates jobs and supports the selfless organisations who embody the social fabric of Broome.

Our facilities – the Broome Civic Centre, Broome Public Library and Broome Recreation and Aquatic Centre – are community hubs and it is encouraging to see the stats of just how many people use these facilities on a yearly basis.

From a financial perspective, a carefully and meticulously crafted Budget has allowed the Shire to continue to provide essential services and improve our town, in a fiscally responsible manner.

At the same time, the Shire looks to use local contractors and suppliers wherever possible – keeping money in our community.

Everything the Shire does is driven by community feedback and consultation, with the organisation working hard to engage with residents, businesses and relevant stakeholders at every possible opportunity.

We have undertaken consultation to inform a number of important strategies over the last 12 months and I encourage everyone to have an input on what the Shire is doing by engaging with our organisation.

It is fantastic to receive positive feedback for the work that the Shire is undertaking, and the winning of a national award in 2021-22 was high praise for our endeavours.

The Shire and contractor Josh Byrne & Associates won a prestigious national planning award for the Guwarri Town Beach Project in May 2022.

The project claimed top spot in the Great Place category at the Planning Institute of Australia awards in Hobart on May 23, 2022.

Given Broome's remote location and the scale of some of the other projects that we won the award ahead of, this is a massive achievement for our Shire and town.

Much of the positive work the Shire has undertaken in recent years is based around advocacy for State and Federal support in areas our organisations does not have a remit in.

This has included a \$40.4 million State Government funding announcement to the Kimberley Juvenile Justice Strategy – with the Shire's lobbying an important facet in achieving this commitment.

While community safety remains a high concern for our community, it was fantastic to see residents take up our Security Incentive Scheme to assist in the purchase of security devices.

The Shire's Youth Plan and Community Safety Plan are making a positive impact for Broome, but cross-agency collaboration and continued lobbying from the Shire is still required to make more of a tangible difference.

Moving forward, the redevelopment of the Cable Beach Foreshore is a priority for the Shire and it is fantastic to have secured almost \$10 million of Federal funding for the project – leveraged by the Shire's commitment to fund the detailed design process.

We are not resting on our laurels and the Shire administration and Council are committed to a bright future for our town.

The Shire is working tirelessly to improve Broome and to serve our community; I hope that by reading this Annual Report, the hard work and commitment of our team will be clear to see.

**Sam Mastrolembro,**  
Shire Chief Executive Officer



# About Council

The Council of the Shire of Broome consists of nine elected members. Councillors are elected for a four-year term, with half of their terms expiring every two years. Local Government Elections are currently held on the third Saturday in October every other year.

## Election October 2021

An ordinary election was held on Saturday, October 16, 2021.

## Broome Ward

2157 votes were cast in the Broome Ward with six candidates contesting the three vacancies. This represented a participation rate of 30.57 per cent, which was up 3.2 per cent on the 2019 election.

Cr Desiree Male, Cr Harold Tracey and Cr Peter Taylor were all re-elected for four-year terms.

## Dampier Ward

For the first time since 2015, an election was held in the Dampier Ward with two candidates contesting the one vacancy.

167 votes were cast, representing a 15 per cent participation rate.

Cr Philip Matsumoto was re-elected for a further four-year term.

## Elected Member Resignation

On October 21, 2021, Cr Fiona West resigned from Council with immediate effect. Council considered this matter at the Ordinary Meeting of Council held on November 18, 2021, where it was resolved to keep the position vacant until the next ordinary election in October 2023.

The Shire would like to acknowledge and thank Cr West for her service to the Shire of Broome.



**Cr Harold Tracey**  
Shire President  
Broome Ward  
Term: 2025



**Cr Fiona West**  
Broome Ward  
Term: Resigned in  
October 2021



**Cr Bruce Rudeforth**  
Broome Ward  
Term: 2023



**Cr Philip Matsumoto**  
Dampier Ward  
Term: 2025



**Cr Nik Wevers**  
Broome Ward  
Term: 2023



**Cr Desiree Male**  
Deputy Shire  
President  
Broome Ward  
Term: 2025



**Cr Peter Taylor**  
Broome Ward  
Term: 2025



**Cr Chris Mitchell**  
Broome Ward  
Term: 2023



**Cr Elsta Foy**  
Dampier Ward  
Term: 2023



### Councillor Meeting Attendance

Council is the decision-making body of the Shire and usually meets on the last Thursday of every month, at 5pm.

The number of Council meetings held during the year ended June 30, 2022 and the numbers of those meetings attended by each Elected Member is as follows:

Councillor	Ordinary Council Meeting (11)	Special Council Meeting (6)	Annual Electors' Meeting (1)	Audit & Risk Committee Meeting (4)
Cr Harold Tracey (Shire President)	11	5	0	
Cr Desiree Male (Deputy Shire President)	10	6	0	4
Cr Elsta Foy	3	1	0	
Cr Philip Matsumoto	8	6	0	
Cr Chris Mitchell*	11	5	1	4
Cr Bruce Rudeforth	9	5	1	2
Cr Peter Taylor	11	5	1	2
Cr Fiona West – Resigned 21/10/21	4	1	0	
Cr Nik Wevers	11	6	1	

\* Cr Mitchell as Chairperson of the Bushfire Advisory Committee and the Local Emergency Management Committee attended 3 meetings of each committee.

Profile of Council Members	Age	M	F	Aboriginal or Torres Strait Islander
Between 18 years and 24 years	-	-	-	-
Between 25 years and 34 years	-	-	-	-
Between 35 years and 44 years	2	1	1	1
Between 45 years and 54 years	-	-	-	-
Between 55 years and 64 years	1	1	-	1
Over the age of 64 years	5	3	2	2



## About Broome

The Shire of Broome has an extraordinary prehistoric presence preserved by isolation. It has fossilised tracks made by dinosaurs 130 million years ago, some of the oldest recorded Aboriginal art in Australia and some of the earliest recorded European visits.

The Shire of Broome is located in the Kimberley, covering approximately 56,000 square kilometres and with 900 kilometres of coastline. The town of Broome is situated on the end of a peninsula, surrounded by ocean, and land-locked by distance, some 2,200 kilometres north of Perth. White sandy beaches are framed on one side by blue ocean waters and on the other by red pindan soils, providing a stunning backdrop for recreational, cultural and tourist activities.

Founded as a pearling port more than a hundred years ago, Broome boasts a multicultural population with Koepanger, Malay, Chinese, Japanese, European and Aboriginal cultures all blended to create Broome's captivatingly friendly and flamboyant character.

Around 28 per cent of residents identify as Aboriginal or Torres Strait Islander. This is significantly higher than Western Australia (3.9%) and illustrates the central and significant position of Aboriginal people in the character and culture of the Broome community and economy. There are five Aboriginal communities, including the largest in Western Australia, and numerous Aboriginal outstations across the Shire.

Broome is the service and trade hub of the region, servicing agricultural, pastoral, mining, oil and gas production, and conservation jobs across the Kimberley. It also serves as the gateway for tourists and visitors to the Kimberley, including international visitors by cruise ship and aircraft.

The Shire of Broome was home to 16,907 people in 2019 and current projections indicate the population will reach 18,591 by 2031. However, the seasonal population of Broome can at times far exceed its residential population. Accounting for tourism visitors, short-stay workers and business travellers and other workers and people from around the Kimberley and North West using Broome as a base, the population of Broome can fluctuate as high as 30,000 people on any given day.

The residential population of the Shire is younger than the rest of Western Australia, with 0-14 years accounting for almost one in four residents in 2018. In contrast, Broome has a significantly lower share of residents aged 65 and over and has a below average share of people aged 15-24. This is linked to a trend in regional towns of sending older school age students to Perth and other locations for secondary and tertiary education.

The socio-economic attributes of the Broome population are marginally below national averages, primarily owing to the Shire's relative remoteness and lower access by households to economic resources. Despite this, personal wage and salary incomes are generally higher than the rest of Western Australia, with a median personal income of \$54,247 in 2016/17; 5.4 per cent higher than the State average.

In 2016, the Shire of Broome was home to almost 7,400 jobs, up from 7,050 in 2011 and 5,965 in 2006. Jobs growth has slowed between the last Census periods, which corresponds with the slowing of population growth during this time. Being highly reliant on dry seasonal tourism, the Shire has been deeply impacted by the COVID-19 pandemic, experiencing an estimated loss of 250 jobs or around 3.2 per cent of all jobs.



# About Shire of Broome

## Executive



**Sam Mastrolemba**  
Chief Executive Officer

- Elected Member Support
- People and Culture
- Media and Promotions
- Special Projects
- Occupational Health and Safety
- Community Development
- Community Engagement
- Place Activation



**James Watt**  
Director Corporate Services

- Administration
- Governance
- Finance
- Information Services
- Customer Service
- Rates
- Integrated Strategic Planning
- Community Facilities



**Jeremy Hall**  
Director Infrastructure

- Engineering and Civil Operations
- Landscape and Open Space
- Asset Management
- Waste Services
- Works Administration



**Keith Williams**  
Director Development Services

- Town Planning Building and Environmental Health
- Economic Development
- Rangers and Emergency Services









## 2021-22 Year in Review

This report summarises the Shire of Broome's progress during the 2021-22 Financial Year toward attaining the goals, outcomes and strategies set out in the Shire's Strategic Community Plan 2021-2031.



# Chinatown Revitalisation Project

Chinatown has been transformed over recent years, with Stage Two of the Revitalisation Project completed in the 2021-22 Financial Year.

Funded in partnership with the State Government, September 2019 marked the completion of Stage One and the announcement of the \$15.5 million Stage Two.

Extensive community consultation has taken place between the Shire, relevant stakeholders, impacted businesses and the community throughout the project.

This involved establishing a Steering Committee and Community Stakeholder and Community Reference Group, while regular community information sessions were also held to keep residents and businesses up to date with the latest information on the project.

Through the 2021-22 Financial Year, significant upgrades across Napier Terrace, Short Street and Carnarvon Street were undertaken.

Notable public art was installed, activation spaces were created and Chinatown has been transformed into a more welcoming and useable space.

WA Minister for Regional Development Alannah MacTiernan travelled to Broome for an official opening of Chinatown on November 5, 2021.





Chinatown has been transformed thanks to \$29.3 million of funding from the Shire and State Government.





# Town Beach Foreshore Redevelopment

The Town Beach Foreshore Redevelopment project has seen a major transformation of one of Broome's favourite precincts - creating a community hub for residents and visitors to enjoy.

The \$24 million project saw the construction of a rock revetment seawall, coastal footpath, groyne and grassed terrace seating.

Parking has also been improved significantly, while the development of a new playground, basketball court and scooter track, as well as the enhanced water park, has helped transform the area.

In the 2021-22 Financial Year, the final piece of the Town Beach puzzle was put into place – the completion of a new 112-metre, \$6 million jetty.

The much-loved jetty has been a big hit with the community and was officially opened by WA Minister for Regional Development Alannah MacTiernan on November 6, 2021.

The Shire of Broome and contractor Josh Byrne & Associates claimed top spot in the Great Place category at the Planning Institute of Australia awards in Hobart on May 23, 2022.







The Shire of Broome and contractor Josh Byrne & Associates won a prestigious national planning award for the Guwarri Town Beach in May 2022.





## Our People



### Environmental Health

The role of the Shire of Broome environmental health officers is to manage and provide education on public environmental health risks in areas such as food safety, public buildings, lodging houses, caravan parks, aquatic facilities, drinking water, water reuse, skin penetration, property conditions and mosquito control.

### Broome Public Library

The Broome Public Library is a thriving education and community hub that provides a range of services to residents and visitors. Along with traditional book loans, a swathe of electronic services and youth programs are used extensively. In the Shire's Community Perceptions Survey in early 2020, the library was rated with the highest performance of all our initiatives - with a 96 per cent positive rating.

### Broome Civic Centre

The Broome Civic Centre is Broome's premier venue, with a total of 16,357 attending the facility in the 2021-22 Financial Year. Highlights included the Perth Symphony Orchestra, the Sapphires and the Melbourne International Comedy Festival Roadshow.



## Sport and Recreation

Participation in sport and recreation continues to grow in Broome, with the Shire acutely aware that the provision of relevant infrastructure is critical for our community.

The Broome Recreation and Aquatic Centre is a much-loved sporting hub for families, youngsters and sporting groups – and the home for sport in Broome.

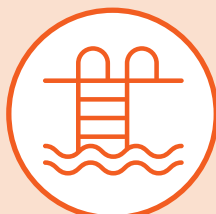
There is a bright future for Broome sport, with the Shire Council unanimously endorsing a new ambitious Sport and Recreation Plan in April 2022.



**68,699**

^ +12%

BRAC pool entries  
(casual, swim lessons, aqua)



**52,741**

v -3%

Casual  
pool entries



**9,359**

^ +26%

Group fitness



**6,599**

v -3%

Swim lessons  
attended



**1,355**

v -18%

Bookings for  
squash courts  
(hours usage)



**1,781**

^ +12%

Basketball  
shoot arounds



**887**

^ +54%

Participants in  
social badminton



**2,000**

^ +25%

School holiday  
program  
participants



**298**

v -33%

Participants In BRAC  
events (Dash and Splash,  
BRAC 2 Beach, Beach 2 Bay)



**\$21,312**

Kidsport Funding  
179 recipients

^ +14%



## Our People



### New lighting projects at BRAC

Broome's sporting community now has extra opportunities for training and competition after the completion of two lighting projects in 2021-22.

The Shire installed new lighting at both the Nipper Roe Sports Field at BRAC and the Pump Track.

The \$1.4 million Nipper Roe eight-pole field lighting system is designed to meet the AFL Preferred Facility Guidelines of 150 lux.

The project was funded by the Shire, the State Government's Community Sport and Recreation Facilities Fund (CSRFF), the AFL's Facility Funding Program and through a contribution received from Development WA.

The \$130,000 Pump Track lighting project was funded by the Federal Government's Safer Community Fund.

### New skatepark on the way

The construction of a new skatepark in Broome made real progress in 2021-22, with the \$1.5 million project an exciting proposition for local youth.

Funded by the Shire and Lotterywest, award-winning skatepark designers Convic were commissioned to design and construct the facility.

Premier Mark McGowan visited the new skatepark site at BRAC in August 2021, with construction commencing in April 2022.





## Shire supports Indigenous fashion event

The Shire supported a new event promoting the creative skills of Indigenous fashion designers during National Reconciliation Week in June 2022.

The STRUT showcase was the first event to take place on the new Town Beach Jetty and was organised by the Kimberley Arts Network as part of the Broome Fringe Festival.

STRUT showcased the textiles and fashion of Aboriginal designers from across the Kimberley, while promoting Indigenous entrepreneurialism and creative skills.

Local Indigenous youth from Burrb Wanggarraju Nurlu also put on a unique performance, while the designers' work was available for sale at the Broome Night Markets after the event.



## Town Beach artwork commemorates Air Raid

A new piece of public art at Town Beach was completed in March 2022 and commemorates the Broome Air Raid, where 88 people were killed by Japanese fighter planes in 1942.

Nine Zeroes Nine Stories was due to be unveiled in March as part of the 80th anniversary of the Air Raid, but the commemoration was cancelled due to Cyclone Anika.

The Air Raid on Broome is a unique piece of history stemming from World War II and is the second greatest wartime loss of life on Australian soil to date.



## New Broome arts space thanks to Council

The Shire provided a major boost to the local creative scene in April 2022, with a new arts space formed for a community group at no cost.

The old Scouts Hall property at 7 Orr Street was leased to Kimberley Arts Network (KAN), with a peppercorn rent lease put in place.

KAN plan to host art classes, ceramics groups, rehearsing performers, training workshops and activities that bring Broome's creative community together at the site.





## Our People

### Shire Community Safety Plan update

Shire officers worked hard in 2021-22 to implement the action of the Community Safety Plan 2021-25, with a number of positive initiatives undertaken or funded.

A Security Incentive Scheme was rolled out to subsidise the cost of residents' purchasing safety devices such as CCTV, locks and sensor lights.

A Community Safety Working Group was established in October 2021 in a bid to boost public safety and to assist agencies to collaborate.

The group meets quarterly and includes five members of the public.

The Shire also continued its commitment to fund Mamabulanjin Aboriginal Corporation's Kullarri Patrol, with a new three-year funding agreement put in place in November 2021.

The Kullarri Patrol diverts Indigenous people from unnecessary contact with the criminal justice system by picking them up and taking them to a safe place.



### Inaugural Youth HACK a big success

Broome's next generation of leaders had their say on local issues and provided invaluable ideas at an innovative event in April 2022.

The 2022 Game Changers Youth HACK, organised by the Shire of Broome and Year13, was held at the University of Notre Dame.

Around 40 teenagers from Broome Senior High School and St Mary's College attended the event, which included a series of small workshops and inspirational speeches.

The feedback was presented to the Council and ideas will be incorporated in Shire decision-making moving forward.







## Big turnout for Christmas events

The Shire's annual Christmas celebrations were well-attended again in 2021, with the Broome community coming together for the festive season.

Chinatown Christmas Trails was held on December 3 and the Christmas Carols at Town Beach on December 12.



## First Fusion Moonrise event a spectacle

When Shinju's full moon rose over Broome on August 23, 2021, it became connected to Chinatown's entry statement sculpture, Fusion - creating a unique spectacle.

The Shire and Shinju Matsuri created an opportunity to capture this moment directly in front of the sculpture on Napier Terrace.

Local astronomer Greg Quicke delivered a fascinating address talking about the significance of the occasion, while the crowd was serenaded by music from Stephen Pigram.



## Ladies' Night full of glitz and glamour

The Chinatown Ladies' Night 2021 was held on the evening of August 6, 2021 with a big crowd coming out to celebrate, socialise and shop!

Hosted across the revitalised Chinatown precinct, Ladies' Night was a great community event that provided a helping hand for our wonderful local retailers and was a lot of fun.



# Our People

## Cable Beach Lifeguard Service

The Shire's commitment to public safety extends to our amazing beaches, with a lifeguard service provided annually at the world-famous Cable Beach. There were four surf rescues in 2021-22, with our lifesavers providing a critical service to the local community and visitors to Broome.





## New podcast series recognises volunteers

A new podcast, *Better Together - Volunteer Tales*, launched during National Volunteer Week in May 2022 to acknowledge Broome's amazing local volunteers.

The collaboration between Broome CIRCLE, the Shire of Broome and Radio Goolarri highlighted the selfless characters that commit their time, money and effort for the greater good of the community.



Citizenship



**7**

Australian  
citizenship  
ceremonies



**191**

New Australian  
citizens



**35**

Countries of  
origin



# Our Place

## Cable Beach Foreshore Redevelopment

After the transformation of the Chinatown and Town Beach precincts in recent years, the Shire of Broome is committed to now refreshing the Cable Beach Foreshore.

Cable Beach is a world-class tourism attraction that would benefit from improved infrastructure and the Shire has plans to redevelop the foreshore to enhance the precinct's amenities.

During the 2021-22 Financial Year, a detailed design process was undertaken by award-winning landscape architects Josh Byrne & Associates.

This project originates from the Cable Beach Foreshore Master Plan, which was endorsed by the Shire Council back in 2017 and provides a long-term vision for the area.

Extensive community consultation was undertaken in the Master plan process, while the initial concept design images were presented to the community in March 2022 for input.

The Shire has a vision of an inclusive community space on the Cable Beach foreshore, featuring water play, green space, a bigger and better amphitheatre for events, opportunities for local small businesses and improved functionality and views.

More work will be undertaken over the next 12 months, with the Shire also successful in receiving two Federal Government grants for the project, which are worth more than \$10 million combined.



For more information on the project, visit [www.cablebeachredevelopment.com.au](http://www.cablebeachredevelopment.com.au).





## Streeter's Jetty reconstruction

Broome's iconic Streeter's Jetty was reconstructed in 2021-22 after structural investigations found the jetty's piles and bracing were failing, meaning it was a public safety risk and needed to be fully replaced.

The new structure has been constructed in likeness to the original in accordance with heritage approvals, and was reopened for public use in April 2022.

This is the fifth time the jetty has been demolished and rebuilt since it was first constructed in 1886, with the new structure meeting Australian standards for crowd loading and vessel berthing.

The new Streeter's Jetty was celebrated at an official opening event on July 2, 2022, with the Broome community coming out in good numbers for the event.







## Our Place

### Conti Foreshore Shared Path

With the revitalisation of both Chinatown and Town Beach in recent years, the completion of the Conti Foreshore Shared Path has linked two of Broome's major precincts.

The project connects the Roebuck Bay Caravan Park and Town Beach foreshore to Matso's Brewery, providing a safe and inclusive route along the foreshore.

The path has been designed for people of all ages and abilities to access the foreshore and destinations along the route, including the Women in Pearling Statue on Hamersley Street.

It also makes the Jetty-to-Jetty trail, developed by Nyamba Buru Yawuru, more accessible.

This infrastructure was jointly funded by the Shire of Broome and the Department of Transport.

An official opening event was held on July 2, 2022, which incorporated an historical element as local Yawuru elders told their stories of the area.

### Frederick Street lighting improved

The Shire installed additional street lighting along Frederick Street, between the Cable Beach Road East roundabout to Herbert Street, in August 2021.

The intent of this project was to improve street lighting in this area around the Boulevard Shopping Centre and increase spill lighting to the adjacent footpaths.

This improves surveillance and the level of lighting to be sufficient to recognise human faces, which will assist in targeting anti-social related behaviour in the area.





## RRRP project proceeds to detailed design

With the landfill at Broome's existing Waste Management Facility fast approaching the end of its operational life, the Shire is committed to delivering a new Regional Resource Recovery Park (RRRP).

The RRRP will have several key elements including a Community Recycling Centre and a new Best Practice Class III Landfill.

After a preferred site for the RRRP was endorsed by Council in April 2021, the Shire has proceeded with the detailed design of the facility in 2021-22.



The Shire is also seeking the relevant Government approvals to proceed with the project, which will safeguard our town's waste needs long into the future.

## Broome Boating Facility

The provision of a new Broome Boating Facility to address critical safety and access issues remains a priority for the Shire.

The proposal for a boating facility at Entrance Point has been developed by the Shire and the Department of Transport.

The WA Government has committed \$35 million towards the boating facility, with the Shire advocating through 2021-22 for Federal investment to deliver the remaining funds to make the project a reality.





# Infrastructure



## Drainage

Open drain/swale

**37.96km**

Pipe drainage

**16.03km**

Culverts

**4.2km**



## Footpath

Total length

**118.29km**

New concrete  
footpath installed

**3.59km<sup>2</sup>**



## Roads

Total

**332.5km**

Sealed

**168.6km**

Unsealed

**163.9km**

Bitumen reseal  
for 2021/22

**88,473m<sup>2</sup>**



## Public Open Space

Grassed Areas

**314,470m<sup>2</sup>**

Garden beds

**95,952m<sup>2</sup>**

Retic lateral lines

**47.07km**

Retic main lines

**13.3km**

Water tanks

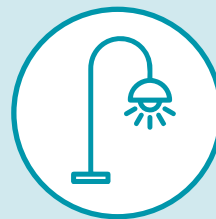
**28**

Drink fountains

**45**

Rubbish bins

**297**



## Lighting

Street lights  
(Shire maintained)

**285**

Sporting lights  
(Haynes, Male, BRAC)

**43**

Public open space  
Total

**136**

Solar

**47**

# Our Place

## Ranger Services

The Shire of Broome Ranger team focuses on community safety by encouraging and ensuring compliance with relevant state and local laws, and providing support for the Emergency Services Team.

It takes an education-first approach where appropriate and follows up with regulatory actions as required.

In 2021-22, Rangers issued 1063 notices (895 Infringements, 168 warnings) – compared to the 589 notices issued in 2020-21.

Shire Rangers continued to partner with officers from the WA Police Force in an attempt to stamp out anti-social behaviour in Broome's town centre.

The Shire Ranger team also partnered with RSPCA, SAFE Broome and local welfare agencies to host a Community Action Day in June 2022.

Free microchipping and pro-rata registration were offered for local dogs, as well as free dog food and giveaways.



## Planning Approvals

While a shortage of rental properties in Broome remained a major concern for the Shire in 2021-22, the continued increase in the number of building permits issued is a cause for encouragement. As can be seen in the table below, the number of single dwelling building permits issued in 2021-22 jumped to 87 – up from just 14 in 2019-20.

Building Permits Issued	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Single Dwellings (Class 1a & 4)	78	23	31	20	14	76	87
Group Dwellings	0	0	0	0	1	0	0
Additions (Class 1a & 4)	14	13	16	3	80	23	17
Outbuildings (Class 10a)	126	93	74	72	99	111	80
Commercial /Industrial (Class 5,6,7,8,9)	27	19	19	27	25	10	28
Pools (Class 10b)	89	73	48	32	57	76	100
Tourist (Class 3 & 1b)	1	0	1	0	1	1	5
Demolition	5	5	6	6	9	9	5
<b>TOTAL</b>	<b>340</b>	<b>226</b>	<b>195</b>	<b>160</b>	<b>286</b>	<b>306</b>	<b>322</b>
<b>TOTAL VALUE</b>	<b>\$60.5M</b>	<b>\$25.1M</b>	<b>\$28.3M</b>	<b>\$17.1M</b>	<b>\$41.9M</b>	<b>\$55.3M</b>	<b>\$80.8M</b>



# Waste and Recycling

## Recycling



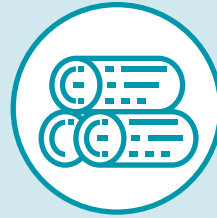
**1,546**

Tonnes of  
steel



**5,711**

Tonnes of  
concrete



**7,463**

Tonnes of  
greenwaste and timber



**30**

Tonnes of  
glass



**123**

Tonnes of mixed recyclables  
like plastics and cardboard



**51**

Tonnes of  
tyres



**19**

Tonnes of  
e-waste



**31**

Tonnes of  
batteries

## Kerbside Recycling Collection



**1,427**

Tonnes



**134,899**

Collections

### Total Recycling



**27,374**

Tonnes

## Landfill

### Kerbside Waste Collection



**4,936**

Tonnes



**333,706**

Collections

### Total Landfill



**30,558**

Tonnes

# Our Prosperity

	Non Local Spend	Local Spend	Total Spend	Percentage Non Local Spend	Percentage Local Spend
Jul-21	\$2,313,370.59	\$3,208,616.25	\$5,521,986.84	41.89%	58.11%
Aug-21	\$785,956.86	\$875,936.55	\$1,661,893.41	47.29%	52.71%
Sep-21	\$1,908,006.69	\$2,224,817.75	\$4,132,824.44	46.17%	53.83%
Oct-21	\$212,108.46	\$561,315.26	\$773,423.72	27.42%	72.58%
Nov-21	\$667,372.29	\$941,017.04	\$1,608,389.33	41.49%	58.51%
Dec-21	\$1,008,708.24	\$950,839.82	\$1,959,548.06	51.48%	48.52%
Jan-22	\$496,497.59	\$261,380.99	\$757,878.58	65.51%	34.49%
Feb-22	\$505,472.40	\$496,497.50	\$1,001,969.90	50.45%	49.55%
Mar-22	\$1,105,830.27	\$1,171,078.49	\$2,276,908.76	48.57%	51.43%
Apr-22	\$676,176.95	\$1,464,204.37	\$2,140,381.32	31.59%	68.41%
May-22	\$676,176.95	\$1,464,204.37	\$2,140,381.32	31.59%	68.41%
Jun-22	\$2,017,167.73	\$1,562,534.54	\$3,579,702.27	56.35%	43.65%
<b>Total</b>	<b>\$12,372,845.02</b>	<b>\$15,182,442.93</b>	<b>\$27,555,287.95</b>	<b>44.90%</b>	<b>55.10%</b>

The Shire of Broome places high importance on the economic prosperity of our town and looks to support local businesses at all opportunities.

After the COVID-19 pandemic and the associated travel restrictions that had a negative impact on Broome, the Shire developed the 3-Year COVID recovery Plan in 2020.

Produced in partnership with key organisations and leaders in the West Kimberley, this document was in the process of being updated in 2021-22.

The final Resilience and Recovery Plan, detailing shovel-ready projects that are seeking Government funding, will be endorsed in 2022-23.

The Shire is also a long-term financial supporter of local community groups and organisations in the events space.

In May 2022, nine community organisations were supported to the tune of more than \$250,000 through the Events Development Funding program.

This program has been developed by the Shire to assist local organisations to deliver events that benefit the Broome community, with recipients comprising a diverse cross-section of the community.

In June 2022 the Council pledged to provide almost \$60,000 of funding to assist local not-for-profits, charities and sports clubs through the Annual Community Matched Funding program.

Recipients included Native Animal Rescue Broome, Theatre Kimberley, the West Kimberley Junior Football League and the Broome Historical Society – who will use their grant to undertake conservation treatment to a Dornier aircraft engine recovered after the air raid.







## Our Performance

### Compliance

#### Register of Complaints

During the period July 1, 2021 to June 30, 2022, no breach or complaint was registered under Part 5, Division 9 of the Local Government Act 1995.

#### Freedom of Information

The Shire of Broome is subject to the *provisions of the Freedom of Information (FOI) Act 1992*.

The Shire processed 11 Freedom of Information requests in 2021-2022.

The Shire has reviewed its Information Statement Document, which is published to the Shire Website as required under the FOI Act. For further information on the Freedom of Information process, visit [www.broome.wa.gov.au/Council/Governance/Freedom-of-Information](http://www.broome.wa.gov.au/Council/Governance/Freedom-of-Information).

#### State Records Compliance

The Shire of Broome's amended Recordkeeping Plan (RKP) was endorsed by the State Records Commission (SRC) in August 2019.

This plan is a five-year plan, which details the goals and strategies for recordkeeping within the Shire of Broome and demonstrates the Shire's commitment to accurate and compliant recordkeeping practices in accordance with the

State Records Act 2000. It can be found on the Shire website at

[www.broome.wa.gov.au/Council/Publications-and-Reports/Strategic-and-Corporate-Reports](http://www.broome.wa.gov.au/Council/Publications-and-Reports/Strategic-and-Corporate-Reports).

### Risk Management

#### Risk Management Strategy and Procedures

The Shire has developed Risk Management Strategies and Procedures to align with best practice, Australian standards AS/NZS ISO 31000:2018, and provide clear definitions of risk assessment criteria, measures of likelihood, risk acceptance criteria and control ratings.

The Shire's risk management practices are intended to formally assess and document the commitment and objectives regarding managing uncertainty that may impact the Shire's strategies, goals or objectives as outlined in the Strategic Community Plan and Corporate Business Plan of Council.

The implementation of a cloud-based risk management system that provides the Shire with a single risk register progressed during 2021-22 and is expected to be fully operational by the end of 2022.

The aim of the risk management program is heavily focussed on control assurance with priority being placed on those risks assessed to have the highest plausible consequence.

The Shire continues to work closely with Local Government Insurance Service (LGIS) on risk-related improvement initiatives and providing re-insurers confidence in the Shire's processes and procedures.

The Shire's property portfolio was revalued during the year to ensure that the sum insured remains adequate.

## Disability Access and Inclusion Plan (DAIP)

The Disability Services Act 1993 requires all local governments and selected State Government agencies to develop a Disability Access and Inclusion Plan (DAIP).

The Shire's current DAIP extends to the end of 2023 and was endorsed by the Department of Communities – Disability in 2018.

The Shire's DAIP is reviewed annually by Shire officers and a progress report is provided to the Disability Services Commission.

The Annual DAIP report was submitted in July 2022 and outlined a number of initiatives that demonstrate that the Shire is meeting its obligations in implementing the plan.

The initiatives delivered in 2021-22 have enhanced access and inclusion in the community and include:

- Successfully applied for \$170,000 from the Department of Communities, to expand the network of changing places into the Cable Beach precinct.
- Cemetery ablution block designed and constructed incorporating universal access to toilets.
- Advocated to the Minister on behalf of the community to ensure hydraulic lifts were made accessible to the public in local taxis. Minister increased grant funding opportunities in this area in regional areas as a result.
- Social media campaign undertaken on International Day of People with Disabilities on December 3, 2021. This included publicising inspiring individuals with disabilities who give back to our community and circulating information on disability services available.
- Partnership with Inclusion Solutions providing workshops and webinars on inclusivity, both internally and to the public during first half of the year.
- Play the Broome Way Conference partnered with Inclusion Solutions to discuss inclusion in sport, including a presentation from an athlete

with a disability providing a first-hand account of his positive experiences.

- Library coordinator participated in online ALIA webinar "Disability Programs and Services in libraries" and "Training for library staff to better understand and meet the needs of children and adults living with disability".
- The library has three volunteers with a disability currently volunteering on a weekly basis.
- New Beach Accessible Wheelchair purchased for Cable Beach and Town Beach use.

## Information Technology

The Shire is continually reviewing and implementing the use of new technology to make the organisation more streamlined and efficient. Highlights in this space over 2021-22 include:

Highlights in this space over 2020-21 include:

- Managed Engine Service Desk Plus is a new internal IT and Records helpdesk cloud-based portal to improve service delivery and user experience. This is a single pane portal for the IS team to manage all requests, projects, change and asset management.
- The replacement of aged storage hardware to maintain the Shire's corporate data securely with redundancy, in addition to improve rack space, energy costs and performance.
- Mimecast replaced the Shire's deprecated email gateway and archival to improve email security and resilience

Over the next 12 months, the following projects will be progressed:

Highlights in this space over 2020-21 include:

- ICT review for new ICT Strategy Plan 2022-2026.
- The replacement of aged network switching and WiFi hardware.
- Perfect mind to replace the Shire's point of sale system for BRAC and Broome Civic Centre.
- Further Chinatown CCTV and WiFi improvements.
- Definitiv is the Shire's new payroll system and will replace ITvision's multiple platforms for timesheets, leave and payroll.
- Streamline phone system with Microsoft Teams.
- The replacement of aged end user devices (desktop and laptop).



# Our Performance

## Employee Salary

In accordance with the Local Government (Administration) Regulations 19B (2)(b), the Shire of Broome is required to disclose in bands of \$10,000 the number of employees entitled to an annual salary package of \$130,000 or more.

Salary Range	2020/2021
\$130,000 - \$139,000	0
\$140,000 - \$149,000	6
\$150,000 - \$159,000	3
\$160,000 - \$169,000	0
\$170,000 - \$179,000	0
\$180,000 - \$189,000	0
\$190,000 - \$199,000	1
\$200,000 - \$209,000	2
\$210,000 - \$219,000	0
\$220,000 - \$229,000	0
<b>Grand Total</b>	<b>12</b>

## Chief Executive Officer Remuneration

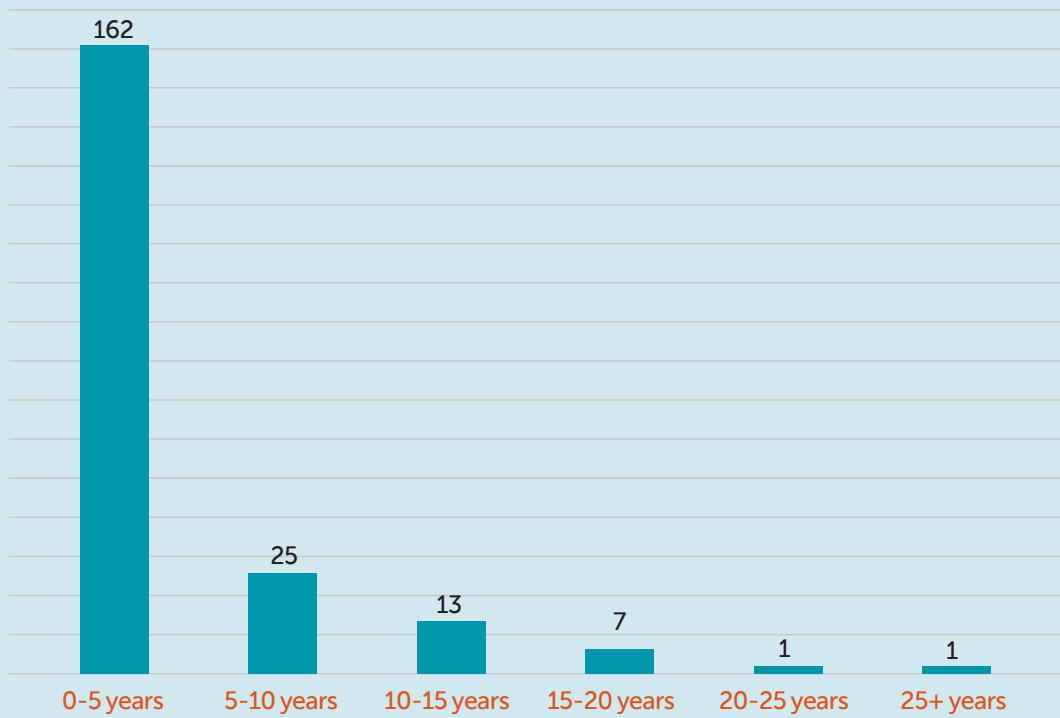
In accordance with the Local Government (Administration) Regulations 1996, Regulation 19B (2)(e) the remuneration provided to the CEO during the financial year was \$282,445.

## Employees

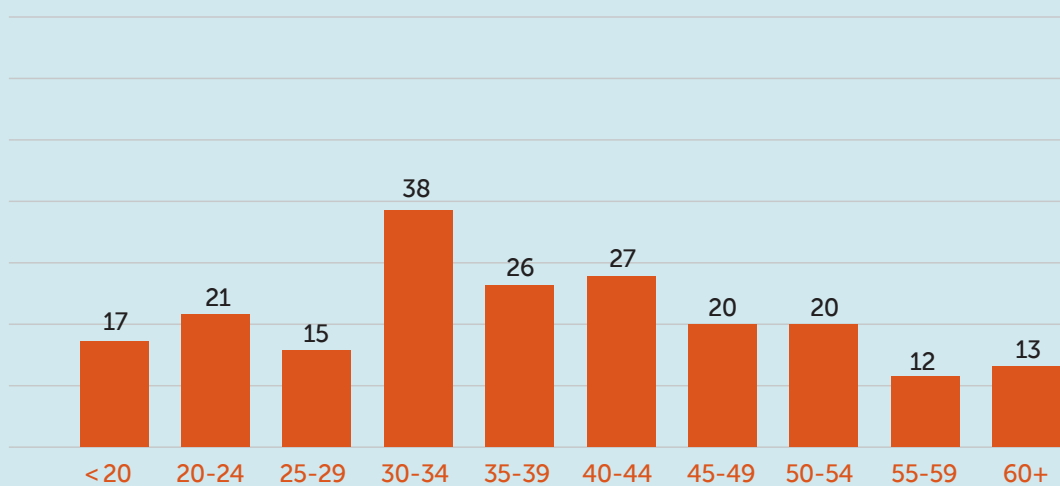
Gender	Casual	Full Time	Part Time	Total
Female	52	44	12	108
Male	12	86	3	101
<b>Grand Total</b>	<b>64</b>	<b>130</b>	<b>15</b>	<b>209</b>

Directorate	Casual	Full Time	Part Time	Total
CEO	0	13	2	15
Development	3	16	3	22
Corporate	60	36	8	104
Infrastructure	1	65	2	68
<b>Grand Total</b>	<b>64</b>	<b>130</b>	<b>15</b>	<b>209</b>

## Employee Years of Service



## Employee Age







# 2021/22 Financial Statements

For the year ended 30 June 2022

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

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

*Broome - a future, for everyone*

**Principal place of business:**  
27 Weld Street  
BROOME WA 6725



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

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

**STATEMENT BY CHIEF EXECUTIVE OFFICER**

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

Signed on the            13th            day of            April            2023



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Chief Executive Officer

Salvatore Mastrolemba

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Name of Chief Executive Officer

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

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
<b>Revenue</b>				
Rates	26(a),2(a)	23,902,635	23,992,547	23,282,829
Operating grants, subsidies and contributions	2(a)	3,281,048	1,943,852	3,920,623
Fees and charges	25(c),2(a)	9,248,594	12,078,532	9,711,973
Interest earnings	2(a)	419,247	335,984	408,171
Other revenue	2(a)	989,801	1,182,519	1,009,207
		37,841,325	39,533,434	38,332,803
<b>Expenses</b>				
Employee costs		(16,813,230)	(17,141,230)	(15,789,253)
Materials and contracts		(8,059,965)	(10,467,153)	(8,687,789)
Utility charges		(2,359,931)	(2,144,443)	(2,100,053)
Depreciation	10(a)	(14,277,414)	(12,629,134)	(12,525,339)
Finance costs	2(b)	(242,307)	(122,688)	(138,797)
Insurance		(720,985)	(768,853)	(767,166)
Other expenditure	2(b)	(1,019,519)	(2,196,837)	(1,577,698)
		(43,493,351)	(45,470,338)	(41,586,095)
		(5,652,026)	(5,936,904)	(3,253,292)
Capital grants, subsidies and contributions	2(a)	8,583,402	8,226,226	26,883,370
Profit on asset disposals	10(b)	34,267	100,568	11,822
Loss on asset disposals	10(b)	(48,227)	(165,955)	(436,769)
Loss on revaluation of Infrastructure Others	9(a)	(8,383,982)	0	0
		185,460	8,160,839	26,458,423
<b>Net result for the period</b>	25(b)	<b>(5,466,566)</b>	<b>2,223,935</b>	<b>23,205,131</b>
<b>Other comprehensive income for the period</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	17	17,846,697	0	601,628
<b>Total other comprehensive income for the period</b>	17	<b>17,846,697</b>	<b>0</b>	<b>601,628</b>
<b>Total comprehensive income for the period</b>		<b>12,380,131</b>	<b>2,223,935</b>	<b>23,806,759</b>

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



**SHIRE OF BROOME**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2022**

	NOTE	2022 \$	2021 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	43,413,804	44,065,529
Trade and other receivables	5	2,015,721	3,101,366
Inventories	6	31,520	65,150
Other assets	7	225,940	230,253
<b>TOTAL CURRENT ASSETS</b>		<b>45,686,985</b>	<b>47,462,298</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables	5	48,671	34,652
Other financial assets	4	1,347,255	1,342,259
Property, plant and equipment	8	86,054,785	77,802,109
Infrastructure	9	332,051,620	326,972,446
<b>TOTAL NON-CURRENT ASSETS</b>		<b>419,502,331</b>	<b>406,151,466</b>
<b>TOTAL ASSETS</b>		<b>465,189,316</b>	<b>453,613,764</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	12	5,824,127	7,341,078
Other liabilities	13	4,329,941	5,176,832
Borrowings	14	444,162	859,957
Employee related provisions	15	2,783,876	2,244,467
Other provisions	16	91,147	700,158
<b>TOTAL CURRENT LIABILITIES</b>		<b>13,473,253</b>	<b>16,322,492</b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	14	6,786,745	5,430,907
Employee related provisions	15	267,558	193,039
Other provisions	16	3,098,070	2,483,767
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>10,152,373</b>	<b>8,107,713</b>
<b>TOTAL LIABILITIES</b>		<b>23,625,626</b>	<b>24,430,205</b>
<b>NET ASSETS</b>		<b>441,563,690</b>	<b>429,183,559</b>
<b>EQUITY</b>			
Retained surplus		155,253,553	162,665,877
Reserve accounts	29	32,792,021	30,846,263
Revaluation surplus	17	253,518,116	235,671,419
<b>TOTAL EQUITY</b>		<b>441,563,690</b>	<b>429,183,559</b>

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



**SHIRE OF BROOME**  
**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
<b>Balance as at 1 July 2020</b>		<b>138,434,050</b>	<b>31,872,959</b>	<b>235,069,791</b>	<b>405,376,800</b>
Comprehensive income for the period					
Net result for the period		23,205,131	0	0	23,205,131
Other comprehensive income for the period	17	0	0	601,628	601,628
Total comprehensive income for the period		23,205,131	0	601,628	23,806,759
Transfers from reserves	29	4,206,993	(4,206,993)	0	0
Transfers to reserves	29	(3,180,297)	3,180,297	0	0
<b>Balance as at 30 June 2021</b>		<b>162,665,877</b>	<b>30,846,263</b>	<b>235,671,419</b>	<b>429,183,559</b>
Comprehensive income for the period					
Net result for the period		(5,466,566)	0	0	(5,466,566)
Other comprehensive income for the period	17	0	0	17,846,697	17,846,697
Total comprehensive income for the period		(5,466,566)	0	17,846,697	12,380,131
Transfers from reserves	29	3,541,907	(3,541,907)	0	0
Transfers to reserves	29	(5,487,665)	5,487,665	0	0
<b>Balance as at 30 June 2022</b>		<b>155,253,553</b>	<b>32,792,021</b>	<b>253,518,116</b>	<b>441,563,690</b>

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



**SHIRE OF BROOME**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		24,093,197	23,992,547	23,355,813
Operating grants, subsidies and contributions		3,288,853	1,943,852	7,365,254
Fees and charges		9,055,083	12,078,532	9,771,141
Interest received		419,247	335,984	298,812
Goods and services tax received		3,171,331	0	0
Other revenue		989,801	1,182,519	1,005,974
		41,017,512	39,533,434	41,796,994
<b>Payments</b>				
Employee costs		(16,602,430)	(17,141,230)	(15,955,750)
Materials and contracts		(9,135,633)	(10,467,153)	(7,686,318)
Utility charges		(2,359,931)	(2,144,443)	(2,100,053)
Finance costs		(242,307)	(122,688)	(88,320)
Insurance paid		(720,985)	(768,853)	(767,166)
Goods and services tax paid		(2,846,940)	0	(728,268)
Other expenditure		(1,024,515)	(2,196,837)	(1,577,698)
		(32,932,741)	(32,841,204)	(28,903,573)
<b>Net cash provided by (used in) operating activities</b>	18(b)	8,084,771	6,692,230	12,893,421
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for remediations related expenses	16	(118,562)	0	(121,117)
Payments for financial assets at amortised cost - self supporting loans		0	(300,000)	0
Payments for purchase of property, plant & equipment		(3,624,205)	(7,438,318)	(9,496,603)
Payments for construction of infrastructure	9(a)	(14,655,205)	(15,270,067)	(26,122,834)
Non-operating grants, subsidies and contributions		8,470,388	8,926,384	22,184,375
Proceeds from financial assets at amortised cost - self supporting loans		0	393,483	0
Proceeds from sale of property, plant & equipment	10(b)	251,046	694,000	219,715
<b>Net cash provided by (used in) investing activities</b>		(9,676,538)	(12,994,518)	(13,336,464)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	28(a)	(859,958)	(1,011,664)	(854,091)
Advances to community groups	28(a)	0	0	(1,250,000)
Proceeds from new borrowings	28(a)	1,800,000	2,100,000	3,035,000
<b>Net cash provided by (used in) financing activities</b>		940,042	1,088,336	930,909
<b>Net increase (decrease) in cash held</b>		(651,725)	(5,213,952)	487,866
Cash at beginning of year		44,065,529	42,478,719	43,577,663
<b>Cash and cash equivalents at the end of the year</b>	18(a)	43,413,804	37,264,767	44,065,529

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

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

		2022	2022	2021		2021
	NOTE	Actual	Budget	Actual - as Restated	Adjustments*	Actual - as Previously Reported
		\$	\$	\$		
<b>NET CURRENT ASSETS - At start of financial year - surplus/(deficit)</b>	27(c)	4,535,688	5,492,969	2,828,740	(1,359,652)	4,188,392
<b>OPERATING ACTIVITIES</b>						
<b>Revenue from operating activities (excluding general rate)</b>						
Operating grants, subsidies and contributions		3,281,048	1,943,852	3,920,623	0	3,920,623
Fees and charges		9,248,594	12,078,532	9,711,973	0	9,711,973
Interest earnings		419,247	335,984	408,171	0	408,171
Other revenue		989,801	1,182,519	1,009,207	0	1,009,207
Profit on asset disposals	10(b)	34,267	100,568	11,822	0	11,822
		13,972,957	15,641,455	15,061,796	0	15,061,796
<b>Expenditure from operating activities</b>						
Employee costs		(16,813,230)	(17,141,230)	(15,789,253)	0	(15,789,253)
Materials and contracts		(8,059,965)	(10,467,153)	(8,687,789)	0	(8,687,789)
Utility charges		(2,359,931)	(2,144,443)	(2,100,053)	0	(2,100,053)
Depreciation		(14,277,414)	(12,629,134)	(12,525,339)	0	(12,525,339)
Finance costs		(242,307)	(122,688)	(138,797)	0	(138,797)
Insurance		(720,985)	(768,853)	(767,166)	0	(767,166)
Other expenditure		(1,019,519)	(2,196,837)	(1,577,698)	0	(1,577,698)
Loss on asset disposals	10(b)	(48,227)	(165,955)	(436,769)	0	(436,769)
Loss on revaluation of non-current assets		(8,383,982)	0	0	0	0
		(51,925,560)	(45,636,293)	(42,022,864)	0	(42,022,864)
Non-cash amounts excluded from operating activities	27(a)	22,751,821	12,694,521	9,621,389	(1,387,768)	11,009,157
<b>Amount attributable to operating activities</b>		(15,200,782)	(17,300,317)	(17,339,679)	(1,387,768)	(15,951,911)
<b>INVESTING ACTIVITIES</b>						
Non-operating grants, subsidies and contributions		8,583,402	8,226,226	26,883,370	0	26,883,370
Proceeds from disposal of assets	10(b)	251,046	694,000	219,715	0	219,715
Proceeds from financial assets at amortised cost - self supporting loans	28(a)	0	300,000	0	0	0
Payments for financial assets at amortised cost - self supporting loans		0	(300,000)	0	0	0
Payments for remediation related expenses		0	0	0	121,117	(121,117)
Purchase of property, plant and equipment	8(a)	(3,817,999)	(7,438,318)	(9,496,603)	0	(9,496,603)
Purchase and construction of infrastructure	9(a)	(14,593,559)	(15,270,067)	(26,122,834)	0	(26,122,834)
Payments for site remediation costs	16	0	(700,158)	0	0	0
		(9,577,110)	(14,488,317)	(8,516,352)	121,117	(8,637,469)
Non-cash amounts excluded from investing activities	27(b)	236,868	0	2,322,545	2,322,545	0
<b>Amount attributable to investing activities</b>		(9,340,242)	(14,488,317)	(6,193,807)	2,443,662	(8,637,469)
<b>FINANCING ACTIVITIES</b>						
Repayment of borrowings	28(a)	(859,958)	(1,011,664)	(854,091)	0	(854,091)
Proceeds from borrowings	28(a)	1,800,000	2,100,000	3,035,000	0	3,035,000
Advances to community groups	5	0	0	(1,250,000)	0	(1,250,000)
Repayment of self-supporting loans by community groups		0	93,483	0	0	0
Transfers to reserves (restricted assets)	29	(5,487,665)	(2,441,206)	(3,180,297)	0	(3,180,297)
Transfers from reserves (restricted assets)	29	3,541,907	3,562,505	4,206,993	0	4,206,993
<b>Amount attributable to financing activities</b>		(1,005,716)	2,303,118	1,957,605	0	1,957,605
<b>Surplus/(deficit) before imposition of general rates</b>		(21,011,052)	(23,992,547)	(18,747,141)	(303,758)	(18,443,383)
<b>Total amount raised from general rates</b>	26(a)	23,902,635	23,992,547	23,282,829	0	23,282,829
<b>Surplus/(deficit) after imposition of general rates</b>	27(c)	<b>2,891,583</b>	<b>0</b>	<b>4,535,688</b>	<b>(303,758)</b>	<b>4,839,446</b>

\*Refer to Note 31 for information on the adjustments made.

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



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

**1. BASIS OF PREPARATION**

**Basis of preparation**

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

**Local Government Act 1995 requirements**

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

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the City to measure any vested improvements at zero cost. Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**The local government reporting entity**

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 30 of the financial report.

**Judgements and estimates**

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

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

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

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, and infrastructure.



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

**2. REVENUE AND EXPENSES**

**(a) Revenue**

**Contracts with customers**

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Rates	General Rates	Single point in time	Payment dates adopted by Council during the year	None	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Sale of stock	BRAC kiosk	Single point in time	In full in advance, on 30 day credit	Refund for faulty goods	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	When claim is agreed

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

**Revenue Recognition**

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

**For the year ended 30 June 2022**

Nature or type	Contracts with customers	Capital grant / Contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	23,902,635	0	23,902,635
Operating grants, subsidies and contributions	3,135,938	145,110	0	0	3,281,048
Fees and charges	8,582,464	0	666,130	0	9,248,594
Interest earnings	0	0	256,212	163,035	419,247
Other revenue	8,834	0	0	980,967	989,801
Non-operating grants, subsidies and contributions	0	8,219,007	0	364,395	8,583,402
<b>Total</b>	<b>11,727,236</b>	<b>8,364,117</b>	<b>24,824,977</b>	<b>1,508,397</b>	<b>46,424,727</b>

**For the year ended 30 June 2021**

Nature or type	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	23,282,829	0	23,282,829
Operating grants, subsidies and contributions	3,682,035	238,588	0	0	3,920,623
Fees and charges	9,098,994	0	612,979	0	9,711,973
Interest earnings	0	0	75,728	332,443	408,171
Other revenue	184,953	0	0	824,254	1,009,207
Non-operating grants, subsidies and contributions	0	22,903,196	0	3,980,174	26,883,370
<b>Total</b>	<b>12,965,982</b>	<b>23,141,784</b>	<b>23,971,536</b>	<b>5,136,871</b>	<b>65,216,173</b>

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

2. REVENUE AND EXPENSES (Continued)

	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
<b>(a) Revenue (Continued)</b>				
<b>Assets and services acquired below fair value</b>				
Contributed assets		236,868	0	2,322,545
		236,868	0	2,322,545
<b>Interest earnings</b>				
Financial assets at amortised cost - self supporting loans		24,225	21,528	200
Interest on reserve funds		106,508	95,918	263,296
Rates instalment and penalty interest (refer Note 26(b))		256,212	197,000	75,728
Other interest earnings		32,302	21,538	68,947
		419,247	335,984	408,171
<b>(b) Expenses</b>				
<b>Auditors remuneration</b>				
- Audit of the Annual Financial Report		130,000	73,000	59,090
- Other assurance services		27,500	10,000	5,465
		157,500	83,000	64,555
<b>Finance costs</b>				
Borrowings	28(b)	118,453	122,688	90,774
Other provisions: unwinding of discount	16	123,854	0	48,023
		242,307	122,688	138,797
<b>Other expenditure</b>				
Impairment / (reversal of impairment) on trade and other receivables		(193,511)	0	145,665
Sundry expenses		1,213,030	2,196,837	1,432,033
		1,019,519	2,196,837	1,577,698



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

**3. CASH AND CASH EQUIVALENTS**

Cash at bank and on hand  
**Total cash and cash equivalents**

Held as  
 - Unrestricted cash and cash equivalents  
 - Restricted cash and cash equivalents

Note	2022	2021
	\$	\$
	43,413,804	44,065,529
18(a)	43,413,804	44,065,529
	7,357,686	9,199,005
18(a)	36,056,118	34,866,524
	43,413,804	44,065,529

**SIGNIFICANT ACCOUNTING POLICIES**

**Cash and cash equivalents**

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

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

**Restricted financial assets**

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserves, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

Details of restrictions on financial assets can be found at Note 18.

**4. OTHER FINANCIAL ASSETS**

**Non-current assets**

Financial assets at amortised cost  
 Financial assets at fair value through profit and loss

**Financial assets at amortised cost**

Self supporting loans receivable

**Financial assets at fair value through profit and loss**

Units in Local Government House Trust

2022	2021
\$	\$
1,250,000	1,250,000
97,255	92,259
1,347,255	1,342,259
1,250,000	1,250,000
1,250,000	1,250,000
97,255	92,259
97,255	92,259

**SIGNIFICANT ACCOUNTING POLICIES**

**Other financial assets at amortised cost**

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 24 (i)) due to the observable market rates.

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

**Financial assets at fair value through profit and loss**

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

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

**Impairment and risk**

Information regarding impairment and exposure to risk can be found at Note 22.

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

**5. TRADE AND OTHER RECEIVABLES**

**Current**

	Note	2022 \$	2021 \$
Rates receivable		908,254	1,008,322
Trade and other receivables		1,209,544	2,089,103
Accrued Income		0	(24,863)
Allowance for impairment - rates	22(b)	(244,029)	(241,258)
Allowance for impairment - sundry debtors	22(b)	(10,663)	(206,945)
ATO Receivable		152,615	477,007
		<b>2,015,721</b>	<b>3,101,366</b>

**Non-current**

Pensioner's rates and ESL deferred		48,671	34,652
		<b>48,671</b>	<b>34,652</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Trade and other receivables**

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

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

**Impairment and risk exposure**

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 22.

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

**6. INVENTORIES**

	Note	2022	2021
		\$	\$
<b>Current</b>			
Fuel and materials		24,924	57,723
BRAC Stock		6,596	7,427
		<b>31,520</b>	<b>65,150</b>

The following movements in inventories occurred during the year:

<b>Balance at beginning of year</b>	65,150	44,406
Inventories expensed during the year	(238,252)	(249,331)
Additions to inventory	204,622	270,075
<b>Balance at end of year</b>	<b>31,520</b>	<b>65,150</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**General**

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

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

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

**7. OTHER ASSETS**

**Other assets - current**

Prepayments  
 Bonds and deposits held by others  
 Contract assets

2022	2021
\$	\$
218,779	214,067
7,161	1,800
0	14,386
225,940	230,253

**SIGNIFICANT ACCOUNTING POLICIES**

**Other current assets**

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

**Contract assets**

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

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



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

**8. PROPERTY, PLANT AND EQUIPMENT**

**(a) Movements in Balances**

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

	Note	Land/vested in and under the control of Council \$	Buildings - non- specialised \$	Total land and buildings \$	Furniture and equipment \$	Plant and equipment \$	Work in Progress - Buildings \$	Work in Progress - Furniture & Equipment \$	Total property, plant and equipment \$
<b>Balance at 1 July 2020</b>		3,020,192	57,895,697	60,915,889	1,519,135	7,698,265	2,899,785	0	73,033,074
Additions*		0	8,023,002	8,023,002	117,219	1,120,984	192,324	43,074	9,496,603
Disposals	10(b)	0	(252,028)	(252,028)	0	(392,634)	0	0	(644,662)
Depreciation	10(a)	0	(1,911,701)	(1,911,701)	(520,912)	(1,650,293)	0	0	(4,082,906)
Transfers		0	2,899,785	2,899,785	0	0	(2,899,785)	0	0
<b>Balance at 30 June 2021</b>		3,020,192	66,654,755	69,674,947	1,115,442	6,776,322	192,324	43,074	77,802,109
<b>Comprises:</b>									
Gross balance amount at 30 June 2021		3,020,192	73,815,100	76,835,292	2,495,876	13,191,577	192,324	43,074	92,758,143
Accumulated depreciation at 30 June 2021		0	(7,160,345)	(7,160,345)	(1,380,434)	(6,415,255)	0	0	(14,956,034)
<b>Balance at 30 June 2021</b>		3,020,192	66,654,755	69,674,947	1,115,442	6,776,322	192,324	43,074	77,802,109
Additions*		0	523,751	523,751	593,689	988,670	1,738,277	16,686	3,861,073
Disposals	10(b)	0	0	0	(5,122)	(259,884)	0	0	(265,006)
Revaluation increments / (decrements) transferred to revaluation surplus		2,109,808	5,916,621	8,026,429	0	0	0	0	8,026,429
WIP reversal to expenses		0	0	0	0	0	0	(43,074)	(43,074)
Depreciation	10(a)	0	(2,172,731)	(2,172,731)	(749,873)	(1,538,316)	0	0	(4,460,920)
Transfers		0	145,154	145,154	1,131,039	3,135	(145,154)	0	1,134,174
<b>Balance at 30 June 2022</b>		5,130,000	71,067,550	76,197,550	2,085,175	5,969,927	1,785,447	16,686	86,054,785
<b>Comprises:</b>									
Gross balance amount at 30 June 2022		5,130,000	71,067,550	76,197,550	4,211,693	13,745,057	1,785,447	16,686	95,956,433
Accumulated depreciation at 30 June 2022		0	0	0	(2,126,518)	(7,775,130)	0	0	(9,901,648)
<b>Balance at 30 June 2022</b>		5,130,000	71,067,550	76,197,550	2,085,175	5,969,927	1,785,447	16,686	86,054,785

\* Asset additions included additions received at substantially less than fair value:

During the year ended 30 June 2021	0	1,928,761	1,928,761	0	0	0	0	1,928,761
During the year ended 30 June 2022	0	0	0	0	236,868	0	0	236,868

**SHIRE OF BROOME**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**8. PROPERTY, PLANT AND EQUIPMENT (Continued)**

**(b) Carrying Value Measurements**

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
<b>(i) Fair Value</b>					
<b>Land and buildings</b>					
Land/vested in and under the control of Council	2 & 3	Market approach using recent observable market data for similar properties	Independent registered valuer	June 2022	Sales comparisons (level 2 and 3 inputs)
Buildings - non-specialised	2 & 3	Market approach using recent observable market data for similar properties	Independent registered valuer	June 2022	Sales comparisons per lettable area (level 2 inputs), depreciated replacement cost per unit area and estimated useful life (Level 3 inputs)

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

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

Following a change to Local Government (Financial Management) Regulation 17A, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change was effective from 1 July 2019 and represented a change in accounting policy. Revaluations carried out previously were not reversed as it was deemed fair value approximated cost at the date of change.



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

9. INFRASTRUCTURE

(a) Movements in Balances

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

						works in Progress - Roads, Footpaths and Bridges Infrastructure	Works in Progress - Drainage	Works in Progress - Other Infrastructure	Works in Progress - Recreation Areas	Rehabilitation Assets	Total Infrastructure
Note	Roads	Footpaths, Carparks & Bridges	Drainage	Recreation Areas	Infrastructure Others						
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2020	199,217,223	38,109,448	32,391,767	10,457,147	15,530,198	2,904,842	47,863	660,522	6,005,028	4,802,000	310,126,038
Additions*	4,473,342	378,462	372,859	842,488	250,297	14,417,732	0	5,212,770	174,884	0	26,122,834
Impairment (losses) / reversals	0	0	0	0	0	0	0	0	0	(833,993)	(833,993)
Depreciation	10(a) (4,171,245)	(938,108)	(710,286)	(1,367,712)	(653,454)	0	0	0	0	(601,628)	(8,442,433)
Transfers	1,728,871	178,573	42,106	5,361,449	344,193	(1,907,444)	(42,106)	(344,193)	(5,361,449)	0	0
Balance at 30 June 2021	201,248,191	37,728,375	32,096,446	15,293,372	15,471,234	15,415,130	5,757	5,529,099	818,463	3,366,379	326,972,446
Comprises:											
Gross balance at 30 June 2021	259,327,870	40,447,276	34,187,890	18,944,933	17,002,775	15,415,130	5,757	5,529,099	818,463	3,366,379	395,045,572
Accumulated depreciation at 30 June 2021	(58,079,679)	(2,718,901)	(2,091,444)	(3,651,561)	(1,531,541)	0	0	0	0	0	(68,073,126)
Balance at 30 June 2021	201,248,191	37,728,375	32,096,446	15,293,372	15,471,234	15,415,130	5,757	5,529,099	818,463	3,366,379	326,972,446
Additions*	1,960,975	3,103,681	130,792	2,690,473	4,443,267	599,152	0	0	1,726,865	0	14,655,205
Revaluation increments / (decrements) transferred to revaluation surplus	23,624	(18,713,163)	10,997,859	20,214,856	(2,702,911)	0	0	0	0	0	9,820,265
Revaluation (loss) / reversals transferred to profit or loss	0	0	0	0	(8,383,982)	0	0	0	0	0	(8,383,982)
WIP reversal to expenses	0	0	0	0	0	0	0	(1,980)	(59,666)	0	(61,646)
Depreciation	10(a) (4,333,122)	(1,049,256)	(722,485)	(1,847,813)	(1,208,949)	0	0	0	0	(654,869)	(9,816,494)
Transfers	5,073,711	3,629,183	211,943	2,426,610	9,231,182	(15,698,508)	(5,757)	(5,243,741)	(758,797)	0	(1,134,174)
Balance at 30 June 2022	203,973,379	24,698,820	42,714,555	38,777,498	16,849,841	315,774	0	283,378	1,726,865	2,711,510	332,051,620
Comprises:											
Gross balance at 30 June 2022	203,973,379	24,698,820	42,714,555	38,777,498	16,849,841	599,152	0	0	1,726,865	3,366,379	332,706,489
Accumulated depreciation at 30 June 2022	0	0	0	0	0	0	0	0	0	(654,869)	(654,869)
Balance at 30 June 2022	203,973,379	24,698,820	42,714,555	38,777,498	16,849,841	599,152	0	0	1,726,865	2,711,510	332,051,620
* Asset additions included additions received at substantially less than fair value:											
During the year ended 30 June 2021	366,419	0	0	0	27,365	0	0	0	0	0	393,784
During the year ended 30 June 2022	0	0	0	0	0	0	0	0	0	0	0

**SHIRE OF BROOME**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**9. INFRASTRUCTURE (Continued)**

**(b) Carrying Value Measurements**

<b>(i) Fair Value</b>	<b>Asset Class</b>	<b>Fair Value Hierarchy</b>	<b>Valuation Technique</b>	<b>Basis of Valuation</b>	<b>Date of Last Valuation</b>	<b>Inputs Used</b>
	<b>Roads</b>	3	Cost approach using depreciated replacement cost	Independent registered valuer	June 2022	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
	<b>Footpaths, Carparks &amp; Bridges</b>	3	Cost approach using depreciated replacement cost	Independent registered valuer	June 2022	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
	<b>Drainage</b>	3	Cost approach using depreciated replacement cost	Independent registered valuer	June 2022	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
	<b>Recreation Areas</b>	3	Cost approach using depreciated replacement cost	Independent registered valuer	June 2022	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
	<b>Infrastructure Others</b>	3	Cost approach using depreciated replacement cost	Independent registered valuer	June 2022	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

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

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



**SHIRE OF BROOME**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**10. FIXED ASSETS**

**(a) Depreciation**

	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Buildings - non-specialised	8(a)	2,172,731	345,751	1,911,701
Furniture and equipment	8(a)	749,873	10,402	520,912
Plant and equipment	8(a)	1,538,316	4,585,659	1,650,293
Roads	9(a)	4,333,122	5,588,387	4,171,245
Footpaths, Carparks & Bridges	9(a)	1,049,256	0	938,108
Drainage	9(a)	722,485	719,093	710,286
Recreation Areas	9(a)	1,847,813	1,313,858	1,367,712
Infrastructure Others	9(a)	1,208,949	65,984	653,454
Rehabilitation Assets	9(a)	654,869	0	601,628
		14,277,414	12,629,134	12,525,339

**Assets Useful Life**

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

Asset Class	Estimated Useful Life
Major depreciation periods used for each class of depreciable asset are:	
Buildings	13-100 years
Furniture and equipment	4-10 years
Plant and equipment	4-16 years
Roads	10-250 years
Footpaths, Carparks & Bridges	15-250 years
Drainage	50-80 years
Recreation Areas	5-75 years
Infrastructure Others	4-100 years

**SHIRE OF BROOME**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**10. FIXED ASSETS (Continued)**

**(b) Disposals of assets**

	2022 Actual Net Book Value	2022 Actual Sale Proceeds	2022 Actual Profit	2022 Actual Loss	2022 Budget Net Book Value	2022 Budget Sale Proceeds	2022 Budget Profit	2022 Budget Loss	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Buildings - non-specialised	0	0	0	0	0	0	0	0	252,028	0	0	(252,028)
Furniture and equipment	5,122	0	0	(5,122)	0	0	0	0	0	0	0	0
Plant and equipment	259,884	251,046	34,267	(43,105)	759,387	694,000	100,568	(165,955)	392,634	219,715	11,822	(184,741)
	265,006	251,046	34,267	(48,227)	759,387	694,000	100,568	(165,955)	644,662	219,715	11,822	(436,769)

The following assets were disposed of during the year.

	2022 Actual Net Book Value	2022 Actual Sale Proceeds	2022 Actual Profit	2022 Actual Loss
<b>Plant and Equipment</b>				
<b>Other property and services</b>				
Bibliotheca RFID Library				
Systems - Smartserve 200	5,122	0	0	(5,122)
Tabletop Kiosk				
Holden Colorado Parks	21,698	26,700	5,002	0
Trailer Dean No 17 Flatbed				
Tilting	0	1,062	1,062	0
Holden Colorado (MRHS)	21,701	28,600	6,899	0
Trailer Caged Tipper Tandem	3,000	2,682	0	(318)
Trailer - Variable Message				
Display	19,798	235	0	(19,563)
Toyota Prado DSL	42,649	50,761	8,112	0
Truck - Prime Mover Hino 700				
series	60,926	50,000	0	(10,926)
Toro Ground Master 360 4WD				
Dean No17 Single Axel Tilt Flat	17,550	13,500	0	(4,050)
Bed	9,949	1,701	0	(8,248)
Trailer Dean No 17 Flatbed				
Tilting	0	1,260	1,260	0
Hino 500 series 2630 Medium				
Auto Tip	62,613	74,545	11,932	0
	265,006	251,046	34,267	(48,227)



## 10. FIXED ASSETS (Continued)

### SIGNIFICANT ACCOUNTING POLICIES

#### Fixed assets

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

#### Initial recognition and measurement for assets held at cost

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

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

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

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

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

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

#### Revaluation

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

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

#### Revaluation (continued)

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

#### Depreciation

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

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

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

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

#### Depreciation on revaluation

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

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

#### Amortisation

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

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

Amortisation is included within depreciation in the Statement of Comprehensive Income and in Note 10(a).

**SHIRE OF BROOME**  
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**11 LEASES**

**(a) Lessor - Property, Plant and Equipment Subject to Lease**

The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.

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

2022 Actual	2021 Actual
\$	\$
1,622,216	1,433,394
1,246,449	1,328,478
1,154,615	1,239,925
888,483	1,148,091
795,274	881,959
6,950,110	7,790,833
12,657,147	13,822,680

The Shire leases houses to staff with rentals payable monthly. These leases are classified as operating leases as they do not transfer substantially all of the risks and rewards incidental to the ownership of the assets. The staff houses are not considered investment property as they are leased for use in the supply of services to the community.

Lease payments for some contracts include CPI increases, but there are no other variable lease payments that depend on an index or rate. Although the Shire is exposed to changes in the residual value at the end of the current leases, the Shire typically enters into new operating leases and therefore will not immediately realise any reduction in residual value at the end of these leases. Expectations about the future residual values are reflected in the fair value of the properties.

**SIGNIFICANT ACCOUNTING POLICIES**

**The Shire as Lessor**

Upon entering into each contract as a lessor, the Shire assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (eg legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the Shire applies AASB 15 to allocate the consideration under the contract to each component.

**SHIRE OF BROOME**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**12 TRADE AND OTHER PAYABLES**

**Current**

Sundry creditors  
 Prepaid rates  
 Accrued salaries and wages  
 Bonds and deposits held  
 Accrued and other liabilities

2022	2021
\$	\$
3,681,408	5,659,954
522,122	417,615
114,143	517,271
635,329	633,957
871,125	112,281
<b>5,824,127</b>	<b>7,341,078</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Financial liabilities**

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

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

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

**Trade and other payables**

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

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

**Prepaid rates**

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



**SHIRE OF BROOME**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**13. OTHER LIABILITIES**

**Current**

Contract liabilities  
Capital Grant Liability  
Developer Contributions

**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

2022	2021
\$	\$
265,314	393,309
2,363,454	2,598,395
1,701,173	2,185,128
4,329,941	5,176,832
2,991,704	7,534,020
2,517,336	2,991,704
(2,880,272)	(7,534,020)
2,628,768	2,991,704

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

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

**SIGNIFICANT ACCOUNTING POLICIES**

**Contract liabilities**

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

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

**Capital grant/contribution liabilities**

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

Non-current capital grant/contribution liabilities fair values are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 24(i)) due to the unobservable inputs, including own credit risk.

**SHIRE OF BROOME**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**14. BORROWINGS**

	Note	2022			2021		
		Current	Non-current	Total	Current	Non-current	Total
<b>Secured</b>		\$	\$	\$	\$	\$	\$
WATC		444,162	6,786,745	7,230,907	859,957	5,430,907	6,290,864
<b>Total secured borrowings</b>	28(a)	444,162	6,786,745	7,230,907	859,957	5,430,907	6,290,864

\* WA Treasury Corporation

**SIGNIFICANT ACCOUNTING POLICIES**

**Borrowing costs**

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

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

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 24(i)) due to the unobservable inputs, including own credit risk.

**Risk**

Information regarding exposure to risk can be found at Note 22.

Details of individual borrowings required by regulations are provided at Note 28(a).

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**15. EMPLOYEE RELATED PROVISIONS**

**Employee Related Provisions**

**Current provisions**

**Employee benefit provisions**

Annual Leave

Long Service Leave

**Non-current provisions**

Long Service Leave

	2022	2021
	\$	\$
Annual Leave	1,574,784	1,407,323
Long Service Leave	1,209,092	837,144
	2,783,876	2,244,467
Long Service Leave	267,558	193,039
	267,558	193,039
	3,051,434	2,437,506

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

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

**Amounts are expected to be settled on the following basis:**

Less than 12 months after the reporting date

More than 12 months from reporting date

Note	2022	2021
	\$	\$
Less than 12 months after the reporting date	1,535,484	1,256,407
More than 12 months from reporting date	1,515,950	1,181,099
	3,051,434	2,437,506

**SIGNIFICANT ACCOUNTING POLICIES**

**Employee benefits**

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

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

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

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



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**16. OTHER PROVISIONS**

	<b>Note</b>	<b>Provision for remediation costs</b>	<b>Total</b>
		<b>\$</b>	<b>\$</b>
<b>Opening balance at 1 July 2021</b>			
Current provisions		700,158	700,158
Non-current provisions		2,483,767	2,483,767
		<b>3,183,925</b>	<b>3,183,925</b>
Amounts used		(118,562)	(118,562)
Charged to profit or loss			
- unwinding of discount	2(b)	123,854	123,854
<b>Balance at 30 June 2022</b>		<b>3,189,217</b>	<b>3,189,217</b>
<b>Comprises</b>			
Current		91,147	91,147
Non-current		3,098,070	3,098,070
		<b>3,189,217</b>	<b>3,189,217</b>

**Other provisions**

Amounts which are reliably expected to be paid out within 12 months of the reporting date are classified as current. Exact timing of payment of non-current obligations is unable to be reliably estimated as it is dependent on factors beyond the control of the local government.

**Provision for remediation costs**

Shire of Broome recognised the future remediation liability for the waste management facility in the statement of financial position as it is probable that an outflow of obligation is certain and the amount at which the settlement will take place can be measured reliably. The liability is reported at the present value of the future net cash outflows that are expected to

be required to settle the liability in the normal course of business as per AASB 137. The restoration obligation has been estimated by an independent industry professional and the present value of the future restoration costs is to be reviewed annually and any changes in the estimate are to be reflected in the restoration provision at each reporting date.

**Provisions**

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

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**17. REVALUATION SURPLUS**

	2022 Opening Balance	2022 Revaluation Increment	2022 Revaluation (Decrement)	Total Movement on Revaluation	2022 Closing Balance	2021 Opening Balance	2021 Change in Accounting Estimate	Total Movement on Revaluation	2021 Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land and Buildings	18,776,908	8,026,429	0	8,026,429	26,803,337	18,776,908	0	0	18,776,908
Revaluation surplus - Furniture and equipment	201,314	0	0	0	201,314	201,314	0	0	201,314
Revaluation surplus - Roads	148,062,212	23,624	0	23,624	148,085,836	148,062,212	0	0	148,062,212
Revaluation surplus - Footpaths, Carparks & Bridges	30,512,688	0	(18,713,162)	(18,713,162)	11,799,526	30,512,688	0	0	30,512,688
Revaluation surplus - Drainage	27,400,598	10,997,860	0	10,997,860	38,398,458	27,400,598	0	0	27,400,598
Revaluation surplus - Recreation Areas	8,014,788	20,214,857	0	20,214,857	28,229,645	8,014,788	0	0	8,014,788
Revaluation surplus - Infrastructure Others	2,702,911	0	(2,702,911)	(2,702,911)	0	2,101,283	601,628	601,628	2,702,911
	235,671,419	39,262,770	(21,416,073)	17,846,697	253,518,116	235,069,791	601,628	601,628	235,671,419

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

**SHIRE OF BROOME**  
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**18. NOTES TO THE STATEMENT OF CASH FLOWS**

**(a) Reconciliation of Cash**

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Cash and cash equivalents	3	43,413,804	37,264,767	44,065,529

**Restrictions**

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

- Cash and cash equivalents	3	36,056,118	28,348,140	34,866,524
		36,056,118	28,348,140	34,866,524

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

Restricted reserve accounts	29	32,792,021	28,348,140	30,846,263
Contract & capital grant liabilities from contracts with customers	13	2,628,768	0	2,991,704
Bonds and deposits held	12	635,329	0	633,957
Other Restricted Cash		0	0	394,600
<b>Total restricted financial assets</b>		36,056,118	28,348,140	34,866,524

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

Net result		(5,466,566)	2,223,935	23,205,131
Non-cash items:				
Depreciation/amortisation		14,277,414	12,629,134	12,525,339
(Profit)/loss on sale of asset		13,960	65,387	424,947
Loss on revaluation of fixed assets		8,383,982	0	0
Assets received for substantially less than fair value		(236,868)	0	0
Reversal of WIP to operating expenses		104,720		
Changes in assets and liabilities:				
(Increase)/decrease in trade and other receivables		1,071,626	0	3,057,250
(Increase)/decrease in other assets		(10,074)	0	(111,064)
(Increase)/decrease in inventories		33,630	0	(20,744)
(Increase)/decrease in contract assets		14,386	0	(14,386)
Increase/(decrease) in trade and other payables		(1,516,951)	0	997,807
Increase/(decrease) in employee related provisions		613,928	0	(222,919)
Increase/(decrease) in other provisions		123,854	700,158	(61,337)
Increase/(decrease) in other liabilities		(846,891)	0	(4,698,995)
(Increase)/decrease in Units in LG Housing Trust		(4,996)	0	(3,233)
Non-operating grants, subsidies and contributions		(8,470,383)	(8,926,384)	(22,184,375)
Net cash provided by/(used in) operating activities		8,084,771	6,692,230	12,893,421

**(c) Undrawn Borrowing Facilities  
Credit Standby Arrangements**

Bank overdraft limit	700,000		700,000
Bank overdraft at balance date	0		0
Credit card limit	100,000		60,000
Credit card balance at balance date	0		0
<b>Total amount of credit unused</b>	800,000		760,000

**Loan facilities**

Loan facilities - current	444,162		859,957
Loan facilities - non-current	6,786,745		5,430,907
<b>Total facilities in use at balance date</b>	7,230,907		6,290,864

**Unused loan facilities at balance date**

0

0



**SHIRE OF BROOME**  
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**19. CONTINGENT LIABILITIES**

In relation to land owned, vested or leased the Shire of Broome has identified the following sites where there may be possible sources of contamination. At the date of this report the Shire is yet to conduct investigations to ascertain the value and timing of remediation works.

1. 20 Cable Beach Rd, Djugun, 6725, Landfill, Crown Reserve 42502, Cable Beach Road, Broome.
2. 8 Napier Tce, Broome, 6725, Former Landfill, Crown Reserve 8176 (Lot 1317) Napier Terrace, Broome.
3. 317 Kavite Rd, Minyirr, 6725, Broome Turf Club, Crown Reserve 22648, 317 Kavite Road Cnr Gantheaume Point Road. Broome.
4. 197 Port Dr, Minyirr, 6725, Broome Golf Course, Crown Reserve 29300, Port Drive, Broome (Source Site)
5. 223 Port Drive, Minyirr, 6725, Broome Golf Course, Crown Reserve 29300, Port Drive, Broome (Source Site)
6. 73 Wattle Dr, Roebuck, 6725, Former Landfill, Crown Reserve 30803, Lot 73 Wattle Drive, Broome.

**20. CAPITAL COMMITMENTS**

**(a) Capital Expenditure Commitments**

Contracted for:

- capital expenditure projects
- plant & equipment purchases

Payable:

- not later than one year

	2022	2021
	\$	\$
	3,479,069	2,298,615
	1,410,313	218,968
	4,889,382	2,517,583
	4,889,382	2,517,583

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**21. RELATED PARTY TRANSACTIONS**

**(a) Elected Member Remuneration**

Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
<b>Cr Harold Tracey</b>			
President's annual allowance	47,515	47,515	47,515
Meeting attendance fees	23,361	23,361	23,361
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for travel and accommodation expenses	50	50	50
	74,426	74,426	74,426
<b>Cr Desiree Male</b>			
Deputy President's annual allowance	11,879	11,879	11,879
Meeting attendance fees	17,423	17,423	17,423
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for travel and accommodation expenses	50	50	50
	32,852	32,852	32,852
<b>Cr Chris Mitchell JP</b>			
Meeting attendance fees	17,423	17,423	17,423
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for travel and accommodation expenses	50	50	50
	20,973	20,973	20,973
<b>Cr Bruce Rudeforth Jnr</b>			
Meeting attendance fees	17,423	17,423	17,423
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for travel and accommodation expenses	50	50	50
	20,973	20,973	20,973
<b>Cr Peter Taylor</b>			
Meeting attendance fees	17,423	17,423	17,423
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for travel and accommodation expenses	50	50	50
	20,973	20,973	20,973
<b>Cr Nik Wevers</b>			
Meeting attendance fees	17,423	17,423	17,423
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for travel and accommodation expenses	50	50	50
	20,973	20,973	20,973
<b>Cr Fiona West</b>			
Meeting attendance fees	5,808	17,423	17,423
Annual allowance for ICT expenses	1,167	3,500	3,500
Annual allowance for travel and accommodation expenses	17	50	50
	6,991	20,973	20,973
<b>Cr Elsta Foy</b>			
Meeting attendance fees	17,423	17,423	17,423
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for travel and accommodation expenses	50	50	50
	20,973	20,973	20,973
<b>Cr Philip Matsumoto</b>			
Meeting attendance fees	17,423	17,423	17,423
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for travel and accommodation expenses	50	50	50
	20,973	20,973	20,973
	240,107	254,089	254,089
Fees, expenses and allowances to be paid or reimbursed to elected council members.	2022 Actual \$	2022 Budget \$	2021 Actual \$
President's annual allowance	47,515	47,515	47,515
Deputy President's annual allowance	11,879	11,879	11,879
Meeting attendance fees	151,130	162,745	162,745
Annual allowance for ICT expenses	29,167	31,500	31,500
Annual allowance for travel and accommodation expenses	417	450	450
21(b)	240,107	254,089	254,089

**(b) Key Management Personnel (KMP) Compensation**

	2022 Actual \$	2021 Actual \$
The total of compensation paid to KMP of the Shire during the year are as follows:		
Short-term employee benefits	938,462	918,166
Post-employment benefits	88,217	80,696
Employee - other long-term benefits	64,558	67,403
Employee - termination benefits	0	2,203
Council member costs	240,107	254,089
21(a)	1,331,344	1,322,556

*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.

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21. RELATED PARTY TRANSACTIONS

(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:

	2022 Actual	2021 Actual
	\$	\$
Sale of goods and services	162,609	186,549
Purchase of goods and services	22,691	357,037

(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 entity, directly or indirectly, including any council member, are considered key management personnel.

ii. Other Related Parties

An associate person of KMP was employed by the Shire under normal employment terms and conditions.

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered related parties in relation to the Shire.

iii. Entities subject to significant influence by the Shire

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.



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**22. FINANCIAL RISK MANAGEMENT**

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

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

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

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

**(a) Interest rate risk**

**Cash and cash equivalents**

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

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

	<b>Weighted Average Interest Rate</b> %	<b>Carrying Amounts</b> \$	<b>Fixed Interest Rate</b> \$	<b>Variable Interest Rate</b> \$	<b>Non Interest Bearing</b> \$
<b>2022</b>					
Cash and cash equivalents	0.96%	43,413,804	0	43,409,604	4,200
<b>2021</b>					
Cash and cash equivalents	0.93%	44,065,529	0	44,061,129	4,400

**Sensitivity**

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

	<b>2022</b> \$	<b>2021</b> \$
Impact of a 1% movement in interest rates on profit and loss and equity*	434,096	440,611

\* Holding all other variables constant

**Borrowings**

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 28(a).

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

**(b) Credit risk**

**Trade and Other Receivables**

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

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. The Shire is able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

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

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

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

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

	Less than 1 year past due	More than 1 year past due	More than 2 years past due	More than 3 years past due	Specific provision	Total	Note
<b>30 June 2022</b>							
Rates receivable							
Expected credit loss	2%	5%	8%	10%			
Gross carrying amount	20,011	499,644	80,115	106,941	201,544	908,254	
Loss allowance	400	24,982	6,409	10,694	201,544	244,029	5
<b>30 June 2021</b>							
Rates receivable							
Expected credit loss	2%	5%	8%	10%			
Gross carrying amount	22,028	560,555	123,785	110,074	191,880	1,008,322	
Loss allowance	441	28,028	9,903	11,006	191,880	241,258	5

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

	Less than 1 year past due	More than 30 days past due	More than 60 days past due	More than 90 days past due	Specific provision	Total	
<b>30 June 2022</b>							
Trade and other receivables							
Expected credit loss	2%	5%	10%	15%			
Gross carrying amount	859,224	113,548	77,574	153,504	5,693	1,209,544	
Loss allowance	328	284	776	3,582	5,693	10,663	5
<b>30 June 2021</b>							
Trade and other receivables							
Expected credit loss	2%	5%	10%	15%			
Gross carrying amount	1,588,315	70,903	49,015	251,927	128,943	2,089,103	
Loss allowance	31,766	3,545	4,902	37,789	128,943	206,945	5

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

**(b) Credit risk**

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

	Rates receivable		Trade and other receivables	
	2022 Actual	2021 Actual	2022 Actual	2021 Actual
<b>Opening loss allowance as at 1 July</b>	\$ 241,258	\$ 167,704	\$ 206,945	\$ 134,834
Increase in loss allowance recognised in profit or loss during the year	2,771	73,554	0	72,111
Unused amount reversed	0	0	(196,282)	0
<b>Closing loss allowance at 30 June</b>	244,029	241,258	10,663	206,945

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

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



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

**(c) Liquidity risk**

**Payables and borrowings**

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 18(c).

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

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values	Note
	\$	\$	\$	\$	\$	
<b><u>2022</u></b>						
Trade and other payables	5,824,127	0	0	5,824,127	5,824,127	12
Borrowings	444,162	2,868,897	3,917,848	7,230,907	7,230,907	14
	6,268,289	2,868,897	3,917,848	13,055,034	13,055,034	
<b><u>2021</u></b>						
Trade and other payables	7,341,078	0	0	7,341,078	7,341,078	12
Borrowings	859,957	2,250,089	3,180,818	6,290,864	6,290,864	14
	8,201,035	2,250,089	3,180,818	13,631,942	13,631,942	

**SHIRE OF BROOME**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**23. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD**

There have been no significant events after the reporting period that are to be included in 2021/2022.

## 24. OTHER SIGNIFICANT ACCOUNTING POLICIES

### a) Goods and services tax (GST)

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

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

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

### b) Current and non-current classification

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

### c) Rounding off figures

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

### d) Comparative figures

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

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

### e) Budget comparative figures

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

### f) Superannuation

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

### g) Fair value of assets and liabilities

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

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

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 earnings

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

### i) Fair value hierarchy

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

#### Level 1

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

#### Level 2

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

#### Level 3

Measurements based on unobservable inputs for the asset or liability.

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

### Valuation techniques

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

#### Market approach

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

#### Income approach

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

#### Cost approach

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

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

### j) Impairment of assets

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

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

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

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

### k) Initial application of accounting standards

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

### New accounting standards for application in future years

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

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

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



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**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**25. FUNCTION AND ACTIVITY**

**(a) Service objectives and descriptions**

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

<b>Objective</b>	<b>Description</b>
<b>Governance</b>	
To provide a decision making process for the efficient allocation of scarce resources.	Administration and operation of facilities and services to members of council; other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.
<b>General purpose funding</b>	
To collect revenue to allow provision of services.	Rates, general purpose government grants and interest revenue.
<b>Law, order, public safety</b>	
To provide services to help ensure a safer and environmentally conscious community.	Supervision of various by-laws, fire prevention, emergency services and animal control.
<b>Health</b>	
To provide an operational framework for environmental and community health.	Food quality, eating house inspection, pest control and child health clinics.
<b>Education and welfare</b>	
To provide services to disadvantaged persons, the elderly, children and youth.	Facilities for senior citizens aged care, infant, day care centres, pre-school; assistance to play group and other community services and development activities.
<b>Housing</b>	
To provide and maintain staff housing.	Provision of staff housing.
<b>Community amenities</b>	
To provide services required by the community.	Rubbish collection services, tip operation, administration of the town planning scheme, maintenance of cemeteries, storm water drainage maintenance, sanitation maintenance and environmental protection.
<b>Recreation and culture</b>	
To establish and effectively manage infrastructure and resource which will help the social being of the community.	Operation/maintenance of halls, Broome Recreation and Aquatic Centre (BRAC), various parks and reserves, beaches, library, museum and other cultural activities.
<b>Transport</b>	
To provide safe, effective and efficient transport services to the community.	Construction and maintenance of streets, roads, bridges, footpaths and street lighting.
<b>Economic services</b>	
To help promote the Council's economic well being.	The regulation and provision of tourism facilities, area promotion and building control.
<b>Other property and services</b>	
To monitor and control Council's overheads operating accounts.	Private works and provision of unclassified civic building facilities. General Administration support for Council's operations, allocated to other functions. Engineering, works and parks and gardens management, allocated to construction and maintenance jobs. Plant and depot operation and maintenance, allocated to construction and maintenance jobs.

**SHIRE OF BROOME**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**25. FUNCTION AND ACTIVITY (Continued)**

**(b) Income and expenses**

	<b>2022 Actual</b>	<b>2022 Budget</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Income excluding grants, subsidies and contributions</b>			
Governance	5,575	1,620	60,659
General purpose funding	24,322,390	24,314,912	23,423,975
Law, order, public safety	106,485	120,861	148,313
Health	170,646	189,731	177,286
Housing	582,452	2,031,236	701,892
Community amenities	5,508,477	6,615,788	5,503,069
Recreation and culture	1,268,722	1,318,143	1,214,146
Transport	29,866	26,552	34,526
Economic services	409,612	911,027	1,363,345
Other property and services	2,190,319	2,160,280	1,796,791
	<b>34,594,544</b>	<b>37,690,150</b>	<b>34,424,002</b>
<b>Grants, subsidies and contributions</b>			
Governance	167,320	11,000	249,927
General purpose funding	2,094,859	822,334	1,912,440
Law, order, public safety	236,868	10,000	0
Health	5,185	5,000	6,671
Education and welfare	25,000	25,000	8,716
Community amenities	12,010	12,000	(104,191)
Recreation and culture	5,961,558	5,513,887	10,532,210
Transport	3,083,950	3,455,857	5,629,814
Economic services	150,000	0	12,457,682
Other property and services	127,700	315,000	110,724
	<b>11,864,450</b>	<b>10,170,078</b>	<b>30,803,993</b>
<b>Total Income</b>	<b>46,458,994</b>	<b>47,860,228</b>	<b>65,227,995</b>
<b>Expenses</b>			
Governance	(2,183,664)	(2,240,459)	(2,583,924)
General purpose funding	(538,621)	(339,348)	(503,141)
Law, order, public safety	(1,480,256)	(1,146,436)	(1,156,449)
Health	(716,640)	(806,634)	(721,968)
Education and welfare	(336,997)	(424,795)	(495,116)
Housing	(937,675)	(2,247,459)	(763,371)
Community amenities	(9,396,455)	(10,750,551)	(9,804,428)
Recreation and culture	(13,003,755)	(13,995,567)	(12,532,317)
Transport	(9,557,758)	(11,233,425)	(9,250,596)
Economic services	(2,332,914)	(2,210,496)	(1,953,585)
Other property and services	(11,440,825)	(241,123)	(2,257,969)
<b>Total expenses</b>	<b>(51,925,560)</b>	<b>(45,636,293)</b>	<b>(42,022,864)</b>
<b>Net result for the period</b>	<b>(5,466,566)</b>	<b>2,223,935</b>	<b>23,205,131</b>

**SHIRE OF BROOME**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**25. FUNCTION AND ACTIVITY (Continued)**

	<b>2022 Actual</b>	<b>2022 Budget</b>	<b>2021 Actual</b>
<b>(c) Fees and Charges</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
General purpose funding	125,809	95,365	48,553
Law, order, public safety	76,375	90,639	120,193
Health	170,646	189,731	177,286
Housing	582,152	2,031,236	700,436
Community amenities	5,429,026	6,379,383	5,119,044
Recreation and culture	1,190,796	1,252,218	1,181,588
Transport	16,300	15,000	13,501
Economic services	433,499	712,027	1,278,599
Other property and services	1,223,991	1,312,933	1,072,773
	<b>9,248,594</b>	<b>12,078,532</b>	<b>9,711,973</b>

	<b>2022</b>	<b>2021</b>
<b>(d) Total Assets</b>	<b>\$</b>	<b>\$</b>
Governance	395,873	394,580
General purpose funding	13,588,620	12,934,623
Law, order, public safety	3,684,173	6,645,075
Health	6,092	0
Education and welfare	0	2,245,375
Housing	4,396,200	3,572,304
Community amenities	68,148,594	33,948,575
Recreation and culture	81,910,356	57,519,257
Transport	240,422,236	293,313,271
Economic services	5,607,215	5,896,080
Other property and services	47,029,958	37,144,624
	<b>465,189,316</b>	<b>453,613,764</b>



**SHIRE OF BROOME**  
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**26. RATING INFORMATION**

**(a) General Rates**

<b>RATE TYPE</b>	<b>Rate in \$</b>	<b>Number of Properties</b>	<b>2021/22 Actual Rateable Value *</b>	<b>2021/22 Actual Rate Revenue</b>	<b>2021/22 Actual Interim Rates</b>	<b>2021/22 Actual Back Rates</b>	<b>2021/22 Actual Total Revenue</b>	<b>2021/22 Budget Rate Revenue</b>	<b>2021/22 Budget Interim Rate</b>	<b>2021/22 Budget Back Rate</b>	<b>2021/22 Budget Total Revenue</b>	<b>2020/21 Actual Total Revenue</b>
<b>Rate Description</b>	<b>\$</b>	<b></b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Gross rental valuations</b>												
GRV - Residential	0.110204	4,942	116,990,608	12,892,833	86,810	4,666	12,984,309	12,892,832	100,000	0	12,992,832	12,641,949
GRV - Vacant	0.201729	187	2,909,899	587,011	46,117	(9,209)	623,919	587,011	0	0	587,011	585,097
GRV - Commercial	0.114171	555	55,404,595	6,325,598	79	247	6,325,924	6,325,598	0	0	6,325,598	6,170,103
GRV - Tourism	0.149349	454	17,635,598	2,633,859	(8,543)	(8,388)	2,616,928	2,633,859	0	0	2,633,859	2,586,525
<b>Unimproved valuations</b>												
UV - Commercial Rural	0.032458	21	13,230,113	429,423	(133,038)	(279,869)	16,516	429,423	0	0	429,423	615,318
UV - Mining	0.119883	32	1,135,382	136,113	(5,674)	(1,294)	129,145	136,113	0	0	136,113	128,293
UV - Rural	0.007763	54	17,508,953	135,922	0	0	135,922	135,922	0	0	135,922	133,471
<b>Sub-Total</b>		6,245	224,815,148	23,140,759	(14,249)	(293,847)	22,832,663	23,140,758	100,000	0	23,240,758	22,860,756
<b>Minimum payment</b>												
<b>Gross rental valuations</b>												
GRV - Residential	1,220	61	585,647	74,420	0	0	74,420	74,420	0	0	74,420	81,740
GRV - Vacant	1,220	191	869,843	233,020	0	0	233,020	233,020	0	0	233,020	214,720
GRV - Commercial	1,220	23	170,491	28,060	0	0	28,060	28,060	0	0	28,060	29,280
GRV - Tourism	1,220	371	1,598,998	452,620	0	0	452,620	452,620	0	0	452,620	452,620
<b>Unimproved valuations</b>												
UV - Commercial Rural	1,220	2	13,300	2,440	0	0	2,440	2,440	0	0	2,440	2,440
UV - Mining	500	25	48,318	12,500	0	0	12,500	12,500	0	0	12,500	14,500
UV - Rural	1,220	4	141,300	4,880	0	0	4,880	4,880	0	0	4,880	4,880
<b>Sub-Total</b>		677	3,427,897	807,940	0	0	807,940	807,940	0	0	807,940	800,180
		6,922	228,243,045	23,948,699	(14,249)	(293,847)	23,640,603	23,948,698	100,000	0	24,048,698	23,660,936
Reversal of prior year concession							323,822				0	0
Concessions on general rates (Refer note 26(b))							(61,790)				(56,151)	(378,107)
<b>Total amount raised from general rates</b>							23,902,635				23,992,547	23,282,829

\* Rateable value is based on the value of properties at the time the rate is raised.

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

SHIRE OF BROOME  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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26. RATING INFORMATION (Continued)

(b) Waivers or Concessions

Rate or Fee and Charge to which the Waiver or Concession is Granted	Type	Waiver/Concession	Discount %	Discount \$	2022 Actual \$	2022 Budget \$	2021 Actual \$
General Rates	Rate	Concession	50%		22,478	20,702	20,330
General Rates	Rate	Concession	37%		8,733	8,733	8,576
General Rates	Rate	Concession	90%		26,716	26,716	26,236
General Rates	Rate	Concession	80%		0	0	322,965
General Rates	Rate	Concession	100%		3,863	0	0
					61,790	56,151	378,107
Total discounts/concessions (Note 26)					61,790	56,151	378,107

Rate or Fee and Charge to which the Waiver or Concession is Granted	Circumstances in which the Waiver or Concession is Granted and to whom it was available	Objects and reasons of the Waiver or Concession
General Rates	Varying concessions to a charitable organisation (100%, 90%, 50%, 37%)	Concession offered because of the nature of the undertaking of the organisation providing social housing and affordable housing.
General Rates	80% concession to pastoral properties	Concession offered to reduce the impact of valuation increase and corresponding rates during the period.

**SHIRE OF BROOME**  
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**26. RATING INFORMATION (Continued)**

**(b) Interest Charges & Instalments**

<b>Instalment Options</b>	<b>Date Due</b>	<b>Instalment Plan Admin Charge</b>	<b>Instalment Plan Interest Rate</b>	<b>Unpaid Rates Interest Rate</b>
		<b>\$</b>	<b>%</b>	<b>%</b>
<b>Option One</b>				
Single full payment	19-August-2021	0.00	0.0%	7.0%
<b>Option Two</b>				
First instalment	19-August-2021	10.20	0.0%	7.0%
Second instalment	06-January-2022	10.20	5.5%	7.0%
<b>Option Three</b>				
First instalment	19-August-2021	10.20	0.0%	7.0%
Second instalment	21-October-2021	10.20	5.5%	7.0%
Third instalment	06-January-2022	10.20	5.5%	7.0%
Fourth instalment	10-March-2022	10.20	5.5%	7.0%
		<b>2022 Actual</b>	<b>2022 Budget</b>	<b>2021 Actual</b>
		<b>\$</b>	<b>\$</b>	<b>\$</b>
Interest on unpaid rates		126,432	117,000	75,728
Interest on instalment plan		129,780	80,000	0
Charges on instalment plan		49,684	61,200	0
Payment arrangement fee		1,559	0	50
		<b>307,455</b>	<b>258,200</b>	<b>75,778</b>



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

**27. RATE SETTING STATEMENT INFORMATION**

		2021/22 (30 June 2022 Carried Forward)	2021/22 Budget (30 June 2022 Carried Forward)	2021/22 (1 July 2021 Brought Forward)	Adjustments*	2020/21 (30 June 2021 Carried Forward)
Note		\$	\$	\$		\$
<b>(a) Non-cash amounts excluded from operating activities</b>						
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .						
<b>Adjustments to operating activities</b>						
	10(b)	(34,267)	(100,568)	(11,822)	0	(11,822)
Less: Profit on asset disposals		(236,864)	0	(2,322,545)	(2,322,545)	0
Less: Non-cash grants and contributions for assets		(356,478)	0	(35,885)	1,578,874	(1,614,759)
Less: Movement in liabilities associated with restricted cash						
Less: Fair value adjustments to financial assets at fair value through profit and loss		(4,996)	0	(3,233)	0	(3,233)
Add: Loss on disposal of assets	10(b)	48,227	165,955	436,769	0	436,769
Add: Loss on revaluation of fixed assets	9(a)	8,383,982	0	0	0	0
Add: Depreciation	10(a)	14,277,414	12,629,134	12,525,339	0	12,525,339
Non-cash movements in non-current assets and liabilities:						
Pensioner deferred rates		(14,019)	0	2,884	0	2,884
Employee benefit provisions		74,519	0	(87,506)	135,413	(222,919)
Other provisions		614,303	0	(2,318,233)	(2,256,896)	(61,337)
Impairment of infrastructure		0		1,435,621	1,435,621	0
Other increase/decrease and non-cash movements		0	0	0	41,765	(41,765)
<b>Non-cash amounts excluded from operating activities</b>		<b>22,751,821</b>	<b>12,694,521</b>	<b>9,621,389</b>	<b>(1,387,768)</b>	<b>11,009,157</b>
<b>(b) Non-cash amounts excluded from investing activities</b>						
The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .						
<b>Adjustments to investing activities</b>						
Property, plant and equipment received for substantially less than fair value	8(a)	236,868	0	2,322,545	2,322,545	0
<b>Non-cash amounts excluded from investing activities</b>		<b>236,868</b>	<b>0</b>	<b>2,322,545</b>	<b>2,322,545</b>	<b>0</b>
<b>(c) Surplus/(deficit) after imposition of general rates</b>						
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.						
<b>Adjustments to net current assets</b>						
Less: Reserve accounts	29	(32,792,021)	(28,348,140)	(30,846,263)	4,020,261	(34,866,524)
- Bonds and deposits held by others			0	0	1,800	(1,800)
- Other liabilities		0	(873,991)	0	0	0
Add: Current liabilities not expected to be cleared at end of year					0	
- Current portion of borrowings	14	444,162	854,092	859,957	0	859,957
- Current portion of developer contributions held in reserve		1,701,173	0	2,185,128	(2,991,704)	5,176,832
- Liability associated with restricted cash - bonds and deposits			0	0	(633,957)	633,957
- Liability not expected to be paid within 12 months			0	0	(700,158)	700,158
- Employee benefit provisions		1,324,537	2,379,880	1,197,060	0	1,197,060
<b>Total adjustments to net current assets</b>		<b>(29,322,149)</b>	<b>(25,988,159)</b>	<b>(26,604,118)</b>	<b>(303,758)</b>	<b>(26,300,360)</b>
<b>Net current assets used in the Rate Setting Statement</b>						
Total current assets		45,686,985	43,562,983	47,462,298	0	47,462,298
Less: Total current liabilities		(13,473,253)	(17,574,824)	(16,322,492)	0	(16,322,492)
Less: Total adjustments to net current assets		(29,322,149)	(25,988,159)	(26,604,118)	(303,758)	(26,300,360)
<b>Net current assets used in the Rate Setting Statement</b>		<b>2,891,583</b>	<b>0</b>	<b>4,535,688</b>	<b>(303,758)</b>	<b>4,839,446</b>

\*Refer to Note 31 for information on the adjustments made.

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

**28. BORROWING AND LEASE LIABILITIES**

**(a) Borrowings**

Purpose	Note	Actual						Budget			
		Principal at	New Loans	Principal	Principal at	New Loans	Principal	Principal at	New Loans	Principal	Principal at
		1 July 2020	During 2020-21	Repayments During 2020-21	30 June 2021	During 2021-22	Repayments During 2021-22	1 July 2021	During 2021-22	Repayments During 2021-22	30 June 2022
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Civic Centre Redevelopment		994,413	0	(487,484)	506,929	0	(506,929)	506,929	0	(506,929)	0
Town Beach Development		1,450,000	0	(86,155)	1,363,845	0	(87,554)	1,363,845	0	(87,554)	1,276,291
BRAC Pavillion		121,517	0	(121,517)	0	0	0	0	0	0	0
Chinatown Revitalisation Stage 1		1,544,026	0	(158,935)	1,385,091	0	(161,954)	1,385,090	0	(161,954)	1,223,136
Chinatown Revitalisation Stage 2		0	1,785,000	0	1,785,000	0	(103,521)	1,785,000	0	(107,655)	1,677,345
China Town Contingency		0	0	0	0	1,800,000	0	0	1,800,000	(54,089)	1,745,911
<b>Total</b>		<b>4,109,956</b>	<b>1,785,000</b>	<b>(854,091)</b>	<b>5,040,865</b>	<b>1,800,000</b>	<b>(859,958)</b>	<b>5,040,864</b>	<b>1,800,000</b>	<b>(918,181)</b>	<b>5,922,683</b>
<b>Self Supporting Loans</b>											
Life Saving Club		0	0	0	0	0	0	0	300,000	(18,094)	281,906
Broome Golf Club		0	1,250,000	0	1,250,000	0	0	1,250,000	0	(75,389)	1,174,611
<b>Total Self Supporting Loans</b>		<b>0</b>	<b>1,250,000</b>	<b>0</b>	<b>1,250,000</b>	<b>0</b>	<b>0</b>	<b>1,250,000</b>	<b>300,000</b>	<b>(93,483)</b>	<b>1,456,517</b>
<b>Total Borrowings</b>	<b>14</b>	<b>4,109,956</b>	<b>3,035,000</b>	<b>(854,091)</b>	<b>6,290,865</b>	<b>1,800,000</b>	<b>(859,958)</b>	<b>6,290,864</b>	<b>2,100,000</b>	<b>(1,011,664)</b>	<b>7,379,200</b>

\* WA Treasury Corporation

Self supporting loans are financed by payments from third parties. These are shown in Note 4 as other financial assets at amortised cost.  
All other loan repayments were financed by general purpose revenue.

**(b) Borrowing Interest Repayments**

Purpose	Note	Function and activity	Loan Number	Institution	Interest Rate	Actual for year ending 30 June 2022	Budget for year ending 30 June 2022	Actual for year ending 30 June 2021
						\$	\$	\$
Civic Centre Redevelopment		Recreation and culture	193	WATC*	3.95%	(14,848)	(15,067)	(34,302)
Town Beach Development		Recreation and culture	195	WATC*	1.62%	(20,730)	(22,554)	(23,032)
BRAC Pavillion		Recreation and culture	194	WATC*	5.86%	0	0	(4,611)
Chinatown Revitalisation Stage 1		Economic services	196	WATC*	1.89%	(24,630)	(26,059)	(28,344)
Chinatown Revitalisation Stage 2		Economic services	198	WATC*	1.95%	(34,020)	(24,790)	(285)
China Town Contingency		Economic services	201	WATC*	4.75%	0	(12,690)	0
<b>Total</b>						<b>(94,228)</b>	<b>(101,160)</b>	<b>(90,574)</b>
<b>Self Supporting Loans Interest Repayments</b>								
Life Saving Club		Recreation and culture	200	WATC*	TBC	0	(4,167)	0
Broome Golf Club		Recreation and culture	199	WATC*	1.95%	(24,225)	(17,361)	(200)
<b>Total Self Supporting Loans Interest Repayments</b>						<b>(24,225)</b>	<b>(21,528)</b>	<b>(200)</b>
<b>Total Interest Repayments</b>	<b>2(b)</b>					<b>(118,453)</b>	<b>(122,688)</b>	<b>(90,774)</b>

\* WA Treasury Corporation

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

29. RESERVE ACCOUNTS

	2022 Actual Opening Balance	2022 Actual Transfer to	2022 Actual Transfer (from)	2022 Actual Closing Balance	2022 Budget Opening Balance	2022 Budget Transfer to	2022 Budget Transfer (from)	2022 Budget Closing Balance	2021 Actual Opening Balance	2021 Actual Transfer to	2021 Actual Transfer (from)	2021 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(a) Reserves cash backed - Leave Reserve	1,197,060	315,411	(187,934)	1,324,537	932,995	313,851	(115,646)	1,131,200	1,076,266	120,794	0	1,197,060
(b) Reserves cash backed - Restricted Cash	65,000	0	0	65,000	0	0	0	0	0	65,000	0	65,000
(c) Reserves cash backed - Community Sponsorship	81,454	268	0	81,722	100,799	0	0	100,799	97,271	469	(16,286)	81,454
(d) Reserves cash backed - EDL Sponsorship	62,024	205	0	62,229	55,522	145	0	55,667	134,882	650	(73,508)	62,024
(e) Reserves cash backed - Road Reserve	1,517,285	374,860	0	1,892,145	1,517,140	235,580	0	1,752,720	1,824,122	529,163	(836,000)	1,517,285
(f) Reserves cash backed - Public Art Reserve	6,211	21	0	6,232	6,211	20	0	6,231	6,182	29	0	6,211
(i) Reserves cash backed - BRAC (Leisure Centre) Reserve	58,504	193	0	58,697	58,500	187	(58,000)	687	58,224	280	0	58,504
(j) Reserves cash backed - Public Open Space	1,806,645	2,500,312	(516,966)	3,789,991	1,799,529	1,045,709	(172,800)	2,672,438	1,976,821	1,042,671	(1,212,847)	1,806,645
(k) Reserves cash backed - Drainage reserve	1,538,300	98,513	0	1,636,813	1,553,201	33,608	0	1,586,809	1,235,496	302,804	0	1,538,300
(l) Reserves cash backed - Plant	1,895,391	12,412	(291,216)	1,616,587	1,695,241	5,410	(252,500)	1,448,151	1,886,301	9,090	0	1,895,391
(m) Reserves cash backed - Buildings	2,920,961	559,604	(190,816)	3,289,749	2,896,772	481,416	(499,856)	2,878,332	2,361,421	758,101	(198,561)	2,920,961
(n) Reserves cash backed - Refuse Site Reserve	2,664,994	1,175,246	(1,265,617)	2,574,623	2,109,939	6,766	(1,512,617)	604,088	3,253,067	15,677	(603,750)	2,664,994
(o) Reserves cash backed - Regional Resource Recovery Park Reserve	13,291,670	42,198	(518,051)	12,815,817	13,189,289	44,690	(456,732)	12,777,247	14,121,030	68,052	(897,412)	13,291,670
(p) Reserves cash backed - IT & Equipment	714,651	345,812	(123,926)	936,537	647,704	223,697	(50,000)	821,401	710,263	99,498	(95,110)	714,651
(q) Reserves cash backed - Kimberley Zone	394,580	1,293	0	395,873	317,138	1,475	0	318,613	486,676	64,346	(156,442)	394,580
	28,214,730	5,426,348	(3,094,526)	30,546,552	26,879,980	2,392,554	(3,118,151)	26,154,383	29,228,022	3,076,624	(4,089,916)	28,214,730
<b>Restricted by Legislation</b>												
(g) Reserves cash backed - Carpark Reserve	348,224	43,133	0	391,357	348,201	42,980	0	391,181	295,639	52,585	0	348,224
(h) Reserves cash backed - Footpath Reserve	2,283,309	18,184	(447,381)	1,854,112	2,241,258	5,672	(444,354)	1,802,576	2,349,298	51,088	(117,077)	2,283,309
	2,631,533	61,317	(447,381)	2,245,469	2,589,459	48,652	(444,354)	2,193,757	2,644,937	103,673	(117,077)	2,631,533
	30,846,263	5,487,665	(3,541,907)	32,792,021	29,469,439	2,441,206	(3,562,505)	28,348,140	31,872,959	3,180,297	(4,206,993)	30,846,263

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

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

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Reserves cash backed - Leave Reserve	Ongoing	To be used to fund annual and long service leave requirements.
(b) Reserves cash backed - Restricted Cash	Ongoing	To be used for unspent grant, contribution and loan funds.
(c) Reserves cash backed - Community Sponsorship	Ongoing	To hold funds remaining as at 30 June after allocation of both Annual and Ad-hoc sponsorships and external donations to be spent on both annual and ad-hoc sponsorships in accordance with the Community Sponsorship Program Policy.
(d) Reserves cash backed - EDL Sponsorship	Ongoing	To hold funds to be spent on community projects as approved by Energy Development Limited.
(e) Reserves cash backed - Road Reserve	Ongoing	To be used for renewal, upgrade or new streets and roads.
(f) Reserves cash backed - Public Art Reserve	Ongoing	To hold funds set aside annually to fund future public art projects and initiatives within the Shire.
(g) Reserves cash backed - Carpark Reserve	Ongoing	To be used for renewal, upgrade or new carparks. Typically funds are from "Cash In Lieu" payments from developers.
(h) Reserves cash backed - Footpath Reserve	Ongoing	To be used for renewal, upgrade or new footpaths. Typically, funds are from contributions made by developers.
(i) Reserves cash backed - BRAC (Leisure Centre) Reserve	Ongoing	To be used for the construction of recreation infrastructure and facilities.
(j) Reserves cash backed - Public Open Space	Ongoing	To be used for renewal, upgrade, replacement or new public open space facilities and garden areas associated with buildings and other freely accessible public recreational facilities. Any contributions from developers are held in Trust.
(k) Reserves cash backed - Drainage reserve	Ongoing	To be used for the renewal, upgrade or construction of drainage services. Typically funds are from contributions made by developers.
(l) Reserves cash backed - Plant	Ongoing	To be used for the renewal, upgrade or purchase of new mobile plant and engineering equipment.
(m) Reserves cash backed - Buildings	Ongoing	To be used for renewal, upgrade, replacement or new building construction and associated infrastructure.
(n) Reserves cash backed - Refuse Site Reserve	Ongoing	To be used for the current and future costs of maintaining and closing the refuse site in accordance with operational needs and environmental guidelines.
(o) Reserves cash backed - Regional Resource Recovery Park Reserve	Ongoing	To hold funds set aside annually and any year end operational profit generated from refuse site business unit to fund: i) The future construction of a new facility;
(p) Reserves cash backed - IT & Equipment	Ongoing	To be used for renewal, upgrade or new office equipment, IT hardware and software.
(q) Reserves cash backed - Kimberley Zone	Ongoing	To hold funds set aside annually to fund future projects and initiatives for the Kimberley Zone of WALGA and/or Regional Collaborative Groups.



**SHIRE OF BROOME**  
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**FOR THE YEAR ENDED 30 JUNE 2022**

**30. TRUST FUNDS**

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

	1 July 2021	Amounts Received	Amounts Paid	30 June 2022
	\$	\$	\$	\$
Town Planning Related Bond Deposits	106,562	0	0	106,562
Cash In Lieu Of Public Open Space	100,209	0	0	100,209
	206,771	0	0	206,771

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

**31. RESTATEMENT OF RATE SETTING STATEMENT COMPARATIVES**

The Shire of Broome engaged an external accounting firm to perform a review of prior years Rate Setting Statement (RSS) and Rate Setting Statement Information. During this process it came to light that the net current assets used in the 2021 Rate Setting Statement and net current asset at the start of the year (2020) was overstated. This resulted in a restatement of 2021 Rate Setting Statement including Net current assets used in the RSS for 2021 and 2020 and the related Rate Setting Statement information. The following are the summary of the adjustments made and the explanations:

	2021 Actual as restated \$	Adjustments \$	2021 Actual as previously reported \$	Explanation
<b>NET CURRENT ASSETS - At start of financial year - surplus/(deficit) (FY 2020)</b>	2,828,740	<b>(1,359,652)</b>	4,188,392	
<b>Breakdown of this adjustment and explanation is :</b>				
Current Liability Associated with restricted cash - leave liability (employee provisions)	1,076,266	(1,303,614)	2,379,880	Current employee provision was incorrectly over adjusted in the past. Should be adjusted up to cash backed leave reserves only. Corrected in current year
Current Liability not expected to be paid within 12 months	0	(65,093)	65,093	Error noted in previous workings for reconciling amount in 2020. Corrected in current year
Bonds and deposits held by others	0	9,055	(9,055)	Incorrectly removed in the past. Corrected in current year
		<b>(1,359,652)</b>		
<b>Net Current Assets Used in Rate Setting Statement - (FY 2021)</b>	<b>27 ( c ) 4,535,688</b>	<b>(303,758)</b>	<b>4,839,446</b>	
<b>Breakdown of this adjustment and explanation is :</b>				
Current Liability associated with restricted cash - Contract & capital grant liabilities from contracts with customers	(2,991,704)	394,600	(3,386,304)	Current liability for contract and capital grant was incorrectly over adjusted in the past . Should be adjusted up to restricted cash balance only. Corrected in current year.
Current Liability not expected to be paid within 12 months	0	(700,158)	700,158	In 2021 , the Shire was less conservative and adjusted their Net current assets with the whole current remediation provision since this amount would not be spent in the next 12 months . Net current assets was incorrectly over adjusted in the past. Corrected in current year
Bonds and deposits held by others	0	1,800	(1,800)	Incorrectly removed in the past. Corrected in current year
		<b>(303,758)</b>		

All other adjustments are reclassification of non-cash amounts between investing and operating and non cash movements between current and non-current balances to reconcile to the adjustments made above



## Auditor General

### INDEPENDENT AUDITOR'S REPORT 2022 Shire of Broome

To the Councillors of the Shire of Broome

#### Opinion

I have audited the financial report of the Shire of Broome (the Shire) which comprises:

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

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 2022 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.

#### Emphasis of matter – Restatement of comparative balances

I draw attention to Note 31 to the financial report which states that the amounts reported in the previously issued 30 June 2021 financial report have been restated and disclosed as comparatives in this financial report. My opinion is not modified in respect of this matter.

#### Other information

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

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

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent



with the financial report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

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

The Chief Executive Officer of the Shire is responsible for:

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

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

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

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

## **Auditor's responsibilities for the audit of the financial report**

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

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

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

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

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

### **Matters relating to the electronic publication of the audited financial report**

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



Sandra Labuschagne  
Acting Auditor General for Western Australia  
Perth, Western Australia  
14 April 2023

## FEEDBACK

If you have a comment or questions about the Annual Report here's how to contact us.

In person: Shire Administration Centre  
Cnr Weld and Haas Street  
Broome, Western Australia

Phone: +618 9191 3456

Email: [shire@broome.wa.gov.au](mailto:shire@broome.wa.gov.au)

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