



SHIRE OF
HARVEY
A Breath of Fresh Air

Shire of Harvey

Annual Report 2021 - 2022



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Local Noongar boys dancing during NAIDOC Week at Harvey Primary School
Photo Credit: Ninnette Comito

Acknowledgement of Country

The Shire of Harvey acknowledges the traditional custodians of the land and their continuing connection to land, waters and community. We pay our respects to all members of the Aboriginal communities and their cultures; and to Elders both past and present.





OUR VISION

Together, towards an even better lifestyle.

We value

Effective stewardship of our environment and heritage;

A safe community that has a strong community spirit and sense of belonging;

Effective communication and cooperation;

Strong leaders and fair decisions; and

Our heritage – acknowledging our history in creating our future.

We are committed to being an inclusive, enterprising and engaging community that:

Actively works together and respects each other;

Acts with honesty, integrity and fairness; and

Is open-minded, approachable, tolerant and responsive.

Our Values

The importance of organisational values cannot be underestimated. They are the essence of our identity and are the unseen drivers of all decision-making within the Shire. Our values represent “who we are and how we do things around here”.

Through a series of facilitated workshops, five core values that reflect the collective beliefs of all employees were developed. It is the Shire’s promise to its community that its practices and behaviour going forward will be embedded in these core values.

Our Values

Team Work We are a united team who works together towards a common goal.

Integrity We are empowered and accountable when making decisions.

Leadership We are adaptable and responsive in our leadership.

Excellence We are committed to an exceptional customer experience.

Respect We are respectful of our history and work together to build our future.



Shire President's Report



I have great pleasure in presenting the Shire of Harvey's Annual Report for 2021-2022, a year of progress, milestones and achievements.

We started the year with an Ordinary Council Election which saw the election of two new Councillors. Congratulations to Cr Joe Capogreco and Cr Dakota Krispyn on your election and well done on completing your first year in office. Congratulations also to Cr Michelle Boylan, Cr Michelle Campbell and Cr Wendy Dickinson for retaining your seats. Thank you to Councillors who have supported me as Shire President and especially Cr Michelle Campbell for your support as Deputy Shire President. A special thank you to outgoing Councillors Bill Adams and Derrick Simpson for your service to our community.

As we progressed numerous major infrastructure projects, we welcomed several announcements of funding from State Government including \$4.98 million to construct additional independent low cost living units and an integrated community centre in Brunswick, and \$3 million to upgrade and expand the Leschenault Leisure Centre including new courts, appropriate changing facilities, universal access to all courts, and storage amenities for wheelchairs and sports equipment. We were also pleased by the announcement of \$3 million funding being allocated by State Government to rebuild the popular Australind Jetty and make it safe for public use.

We awarded over \$600,000 through the Shire's community grants program supporting initiatives throughout our many communities. Funding was allocated to local community organisations for a diverse range of projects including events, facility development, engagement programs and capacity building activities.

We celebrated the 100th birthday of the Harvey Library which opened its doors to the public on 24 May 1922. Originally erected to commemorate those who died in service or were killed in action in World

War I, one hundred years on, the Harvey Library continues to foster literacy and connect the local community with services, events and programs.

Our cultural identity was further enriched this year with 251 people welcomed as Australian citizens. We are proud of the continuous expansion of our cultural diversity with these new citizens coming from a range of countries as varied as Cambodia, Estonia, Fiji, Myanmar, Nigeria, Romania, Ukraine, and Zambia.

Furthering our commitment to cultural diversity, we signed our first International Friendship City Agreement with the City of Moka, Japan. This agreement aims to promote cooperation in the areas of tourism, culture, commerce, education and social welfare. We were privileged and honoured to have been joined at the signing ceremony by the Consul-General of Japan, the Deputy Head of Mission at the Australian Embassy in Japan, Shire Councillors, State and Federal Members of Parliament, State Government representatives, local cultural leaders, and local education leaders and students. We look forward to building our relationship with Moka City in years to come.

These are only a few key highlights from a productive and prosperous year. I invite you to read this Annual Report to find out more of what the Shire has achieved in 2021-2022 and a sneak peak at what we are planning for 2022-2023.

My sincerest thanks and congratulations to our CEO Annie Riordan for her continual leadership and dedication, and to all staff and my fellow Councillors for another productive year. Also thank you to rate payers and residents for your support as we promote an inclusive, enterprising and engaging community that actively works together and respects each other, acts with honesty, integrity and fairness, and is open-minded, approachable, tolerant and responsive.

Cr Paul Gillett
Shire President

Chief Executive Officer's Report



Continuing momentum from adopting the new Strategic Community Plan last year, we commenced work on projects and initiatives that reflected the priorities, goals and aspirations of the community.

A high priority identified in the Strategic Community Plan was the need for a stronger tourism sector. In response, we developed the Harvey Region Tourism Strategic Report 2021 which was translated into the Harvey Region Tourism Road Map 2031 Implementation Plan – a 10 year road map for sustainable tourism development and pursuit of maximising the economic, social and cultural growth of our visitor economy. To assist in delivering the projects and initiatives identified in this plan, we created a new Destination Harvey Region business unit. This team will focus on industry-leading destination marketing, tourism development and investment attraction, industry support, major events, and visitor servicing through improved signage, way-finding and distribution of marketing collateral. We also established a new Harvey Region Tourism Advisory Group to connect the team with local industry and leading tourism stakeholders.

Other strategic informing documents developed throughout the year were the Ageing Together: Age Friendly Strategy 2022-2027, Bright Futures: Early Years Strategy 2022-2027, Community Safety and Crime Prevention Plan 2021-2026; Even Better Together: Access and Inclusion Plan 2021-2026; and Library Vision 2022-2032. These have been included in our suite of informing strategies and plans which guide everything we do to be strategically aligned and meet the needs of the community.

To ensure regular monitoring of how we are progressing towards the priorities, goals and aspirations of the community; and how we are performing in the delivery of the projects and initiatives identified in our Corporate Business Plan, we introduced quarterly reporting. These

reports provide information to staff, Council and the community including strategies and actions, budget allocations, total project cost, project risks, estimated completion date and progress updates. Keep an eye out for progress on these exciting projects!

Despite prevailing economic conditions, the Shire maintained a strong fiscal position during 2021-2022. We secured over \$14 million in grants, subsidies and contributions which assisted by healthy cash reserves, enabled the Shire to commence work on numerous major infrastructure projects. These projects included upgrades to transport infrastructure; developments at recreation grounds in Australind, Brunswick and Harvey; master planning for community precincts in Australind and Harvey; redevelopment of the Binningup Beach Foreshore; and the commencement of construction of the Yarloop Workshops.

Throughout the year the Shire was recognised across different areas at the local, regional and state level including a being finalist in the Making a Difference Award at the 2021 Western Australian Community Achievement Awards, winners of the Pinnacle Performing Arts Awards for the Western Australian Presenter of the Year, Regional winners at the 2021 Local Government Policy Awards, and recipients of the Department of Fire and Emergency Services Volunteer Employer Recognition Awards.

These achievements and recognition are a testament to the hard work of our Council, staff and community.

Thank you to the Shire of Harvey Council and Administration for their support and commitment in an exciting and busy year. A special thank you to our community members who continue to support each other and the Shire as we translate your priorities, goals and aspirations into action. I look forward to working with everyone as we strive together, towards an even better lifestyle.

Annie Riordan
Chief Executive Officer

Snapshot of the Shire

The Shire of Harvey is diverse in people, place and activity.
Here's a snapshot of your Shire over the last year.



29,631[^]

People living in the
Shire of Harvey



40^{*}

Median age



2.9%^{*}

Aboriginal and
Torres Strait
Islanders



\$1,788^{*}

Median weekly
household income



24%^{*}

Residents born
overseas



44%^{*}

Households with
a mortgage



11,171

Dwellings



16

Schools



4

Libraries



2

Leisure and
Recreation Centres



2

Swimming pools



63%

Waste diverted
from landfill



1,735 km²

Total area



42 km

Coastline



140 km

Distance from Perth



7.7%^{*}

Unemployment rate



1,546^{*}

Local businesses



8,274[^]

Local jobs



\$369,000[#]

Median housing
value



13,094

Rateable
properties



\$1,94m
(0.6% of WA's)⁺

Gross regional product



4th largest⁺

Contributor to regional
output after Bunbury,
Busselton and Collie



Manufacturing^{*}

Largest employer

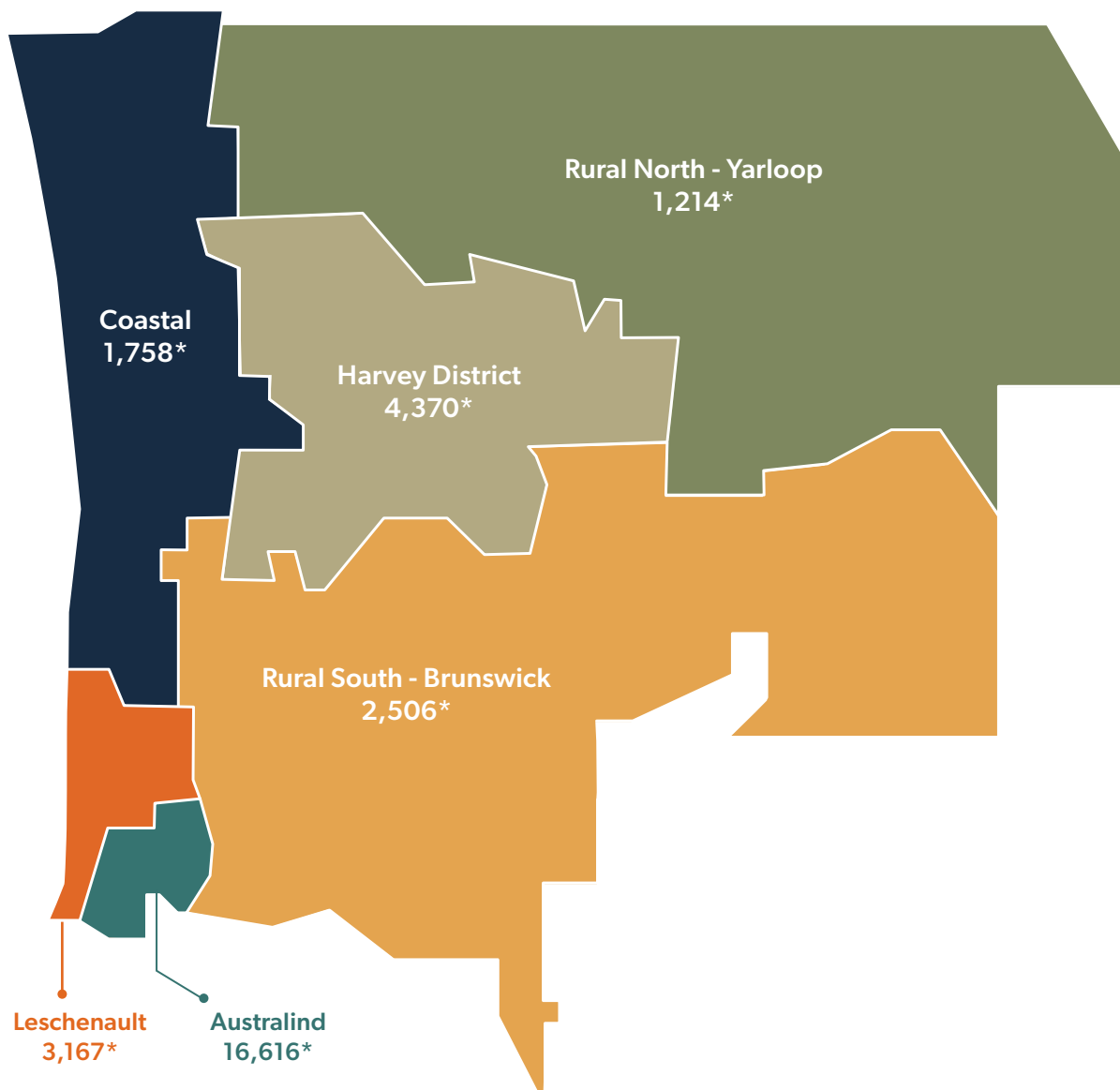


\$22,539,677

Rates income

Sources

^{*} ABS Census 2021 [^].idcommunity [#]REIWA



Coastal

Binningup and Myalup townsites and Parkfield

Rural North

Yarloop, Cookernup and Hoffman

Rural South

Brunswick Junction, Roelands, Bengier, Beela, Wellesley and Mornington

Harvey District

Harvey, Uduc, Wokalup, Warawarrup

Australind

Leschenault

Sources

* .idcommunity



Elected Members of Council

The Council of the Shire of Harvey is made up of 13 elected representatives, with the President and the Deputy President elected by the Council following each ordinary Local Government election.

The Council operates on an Agenda Briefing/ Ordinary Council Meeting structure to conduct its meetings. The Agenda Briefing Session is for Elected Members and interested residents to become more informed on matters prior to formal consideration and decision on the matter at the Ordinary Council Meeting.



Cr Paul Gillett
SHIRE PRESIDENT

Elected Members of Council



Cr Michelle Campbell
**DEPUTY SHIRE
PRESIDENT**



Cr Paul Beech



Cr Michelle Boylan



Cr John Bromham



Cr Francis Burgoyne



Cr Joe Capogreco



Cr Craig Carbone



Cr Robyn Coleman



Cr Wendy Dickinson



Cr Tania Jackson



Cr Dakota Krispyn



Cr Amanda Lovitt

Organisational Structure

The Shire of Harvey has five Directorates, each with a responsibility for delivering services to the community across a number of different service areas.



Annie Riordan

CEO	
Advocacy Governance and Strategy Council Support	Marketing and Communications Special Projects Civic Ceremonies



Dean Winter



Kirstie Davis



Simon Hall



Rick Lotznicker

Director	Director	Director	Director
Corporate Services	Community and Lifestyle	Sustainable Development	Infrastructure Services
Finance Rates Customer Services Information Management Information Technology	Community Development Libraries Leisure and Recreation Aquatic Services	Environmental Health Services Building Services Planning Services Environment Economic Development and Tourism	Engineering Design and Development Parks Rangers Waste Emergency Services

Planning for the Future

The Shire of Harvey's Plan for the Future is comprised of two key documents – the Strategic Community Plan and the Corporate Business Plan.

The Strategic Community Plan 2021-2031 expresses the community's vision, aspirations and goals for a 10 year period, with five key strategic directions – Diverse Economy, Connected Communities, Protected Natural Environment, Sustainable Built Environment and Effective Civic Leadership. Under each strategic direction is a clear objective with desired outcomes. The Corporate Business Plan details the projects, actions, targets and responsibilities under each objective.

The Annual Report describes the Shire's performance against its Strategic Community Plan and the Corporate Business Plan. It's an essential tool to inform the community and key stakeholders about the Shire's achievements and future plans.

In the following pages, major highlights and key achievements under each of the five strategic directions of the Corporate Business Plan 2021-2025 will be showcased to demonstrate the Shire's progress towards meeting the vision and aspirations set for us by the community.



Role of the Shire of Harvey

The Shire of Harvey exists to provide, facilitate and advocate for services, infrastructure and facilities to improve quality of life for everyone. It has varying roles to play when working towards achieving the vision and goals set by the community.



Lead

Plan and provide direction through policy and practices



Advocate

Being the voice for the local community, promoting local interests, responsible development and more



Partner

Form strategic alliances and collaborate with external stakeholders to deliver services and projects



Fund

Provide grant funding or other resources to community groups or organisations to enable them to provide services to the community



Regulate

Ensure compliance with legislation, regulations and local laws related to town planning, animal management, public health, parking and much more



Provide

Directly provide a range of services, facilities and infrastructure to meet community needs, for example, swimming pools and libraries



Facilitate

Helping to make it possible or easier to meet community needs



Strategic Community Plan

2021 - 2031

The Strategic Community Plan is the Shire's highest level strategic document. It describes the vision and aspirations of the community and is the key document that guides the Shire's planning and decision-making.

At a minimum, the Plan is reviewed every two years, alternating between a minor (desktop) review and a major review that consists of comprehensive community engagement using a variety of methods and platforms.

In December 2020, the Shire undertook a major review of its Strategic Community Plan, with community engagement taking place primarily through the MARKYT® Community Scorecard survey. Results from the survey, coupled with information obtained through face-to-face discussions with local

people at various pop-up stalls and through the Place Advisory Group meetings assisted the Shire to identify the community's priorities and goals for the short to medium term.

A major change to the previous Plan was the renaming of the Themes into more descriptive Strategic Directions. Two new Strategic Directions were also created - Sustainable Built Environment and Protected Natural Environment - to better distinguish between our goals for the natural environment and those for our human-made surrounds.

Based on community feedback and taking into account existing Council priorities, five strategic goals and a series of measurable objectives have been developed and incorporated into the new Strategic Community Plan 2021-2031.

Diversified Economy

A diversified and thriving economy that offers a wide range of business and work opportunities as well as consumer choice.



Connected Communities

A safe, accessible and connected community where everyone has the opportunity to contribute and belong.



Protected Natural Environment

A natural environment that is highly valued, protected and enjoyed.



Sustainable Built Environment

A liveable, sustainable and well-designed built environment that is accessible to all.



Effective Civic Leadership

A representative leadership that is future thinking, transparent and accountable.



Strategic Direction 1

Diversified Economy

A diversified and thriving economy that offers a wide range of business and work opportunities as well as consumer choice.

Highlight

In December 2021, Council endorsed the Harvey Region Tourism Road Map 2031 to foster sustainable tourism development within the Harvey Region focusing on Destination Marketing, Destination Development and Investment, Industry Support and Visitor Servicing. This led to the creation of the new Destination Harvey Region business unit and the Tourism Advisory Group.



Objectives

Key Achievements

1.1 The Shire is a tourist destination of choice

- The Harvey Region Tourism Strategic Report 2021 was presented to Council resulting in the development of the Harvey Region Tourism Road Map 2031. This Road Map outlines the future direction for tourism in the Harvey Region including destination development, visitor servicing, destination marketing, governance, industry support and destination events. The Shire, state government agencies and investors are collaborating to deliver projects and initiatives identified in the Harvey Region Tourism Road Map 2031.
- The Destination Harvey Region business unit was established with dedicated and experienced staff. This business unit is supported by a recently established Harvey Region Tourism Advisory Group consisting of seven leading, skills-based representatives from the Harvey Region.
- Common Ground Trails have been contracted to develop a Harvey Trails and Adventure Precinct Master Plan. Funding has been secured from Department of Primary Industries and Regional Development with a State Government working group established to support this project. The Master Plan is anticipated to be developed in the first half of the 2022-2023 financial year.
- Redevelopment of the Binningup Beach Foreshore was established as a Shire election advocacy project with the playground upgraded and named Waabiny (the Noongar term for 'playing').
- Development of the Harvey Region Signage and Infrastructure Style Guide commenced.
- The Minister for Water announced funding of \$3 million to be allocated towards the rebuild of the popular Australind Jetty to make it safe for use.

1.2 Create a business-friendly environment to support and attract investment, competition and productivity

- The Shire maintains its membership as a Small Business Friendly Local Government.
- Development of an Investment Prospectus commenced and is anticipated to be completed in the first half of next year.
- Development of a Land Optimisation Strategy commenced with a draft anticipated to be completed in the first half of next year.

1.3 Sustainable urban, rural and industrial development

- The Local Planning Strategy was adopted however minor amendments will be considered due to the adoption of the Greater Bunbury Sub-Regional Strategy.
- A new Local Planning Scheme was developed and is awaiting consent from Western Australian Planning Commission to publicly advertise.



\$80,882,170

974 Building Permits



\$98,499,387

351 Planning Applications

Objectives

Key Achievements

1.4 Appropriate infrastructure is in place to support economic growth

- An agreement with Main Roads WA was signed to transfer administrative control of Marriott Road from 1 July 2022. The land dedication process will continue to proceed into the 2022-2023 financial year including the engagement of a consultant to investigate any road reserve issues.
- The Shire continued to advocate for the sustainable development of the Kemerton Strategic Industrial Area with representatives attending meetings of the Kemerton Industrial Park Coordinating Committee and Kemerton Strategic Industrial Area Group. Part of this advocacy was the need for water connections in the expansion of Kemerton.
- Investigation into the opportunity of a regional saleyard being located in the Shire continued with meetings held with the Shire of Katanning and a site inspection of sale yards held.

1.5 Enhanced education and training opportunities

- The Shire advocated for the need for additional high school facilities in the Australind area.
- Enthusiastic students from Harvey Primary School and Hope Christian College got first-hand knowledge about Local Government and Council decision making during their visit to the Shire's Council Chambers.
- Six school based placements were provided to local youth and one professional experience opportunity was provided as part of a university practical requirement.
- The Shire welcomed its first Youth Trainee to assist the Community Development team. A key responsibility for the Youth Trainee was to work with the Shire's new Youth Collective and Youth Taskforce, on advocacy, projects, programs and events for young people across the Shire. The Youth Trainee opportunity is one of the five priority projects highlighted in the Shire's Voices of Youth Strategy.



■ The Shire signed its first global Friendship City Agreement with the City of Moka, Japan on Tuesday 21 June 2022 at an event attended by the Consulate-General of Japan in Perth, State dignitaries and local students. Other activities throughout the year include an zoom exchange between Harvey Senior High School and senior schools within Moka City. This Agreement aims to enhance cross cultural understanding, facilitate economic development and establish goodwill and friendly relations between both regions and countries.



Strategic Direction 2

Connected Communities

A safe, accessible and connected community where everyone has the opportunity to contribute and belong.

Highlight

The Shire's inaugural early years strategy, Bright Futures, was endorsed by Council with a commitment to place a focus on strengthening families and creating an even better community. The strategy was launched to community with the video – What would you do if you were Shire President for a day? - which showcases the ideas of children from across the Shire.



Objectives

Key Achievements

2.1 To support people through all stages of life

- A \$4.9 million funding agreement was signed between the Shire and the Department of Communities to progress the construction of new low cost independent living units in Brunswick. This funding is provided through the Social Housing Economic Recovery Package Grants.
- The design documentation for the upgrade of the Harvey Senior Citizens Centre was issued. Works are anticipated to commence in the 2022-2023 financial year.
- Council adopted the Ageing Together: Age Friendly Strategy 2022-2027. The purpose of this renewed strategy is to communicate the Shire's ongoing commitment towards becoming an age friendly community, where opportunities for participation, health and wellbeing are enhanced for older people who live in and visit the Shire.
- Implementation of the Shire's Voices of Youth Strategy commenced. The Youth Trainee and Youth Collective coordinated a number of inaugural events throughout the year including school holiday programs, Youthchella music festival at Ridley Place Foreshore and the Activate Youth Week Festival including a Young Leaders Conference attended by more than 100 young leaders across four schools.
- The Shire provided a total of \$109,860 to youth programs in Australind, Brunswick Junction and Yarloop and supported Community Resource Centres to deliver school holiday events.
- 10 scholarships were provided to Shire residents aged 15 to 25 years to participate in a Youth Explorer Voyage on-board the sailing ship STS Leeuwin II. This year four participants sailed from Fremantle and six participants set sail in Bunbury.
- Council adopted the Bright Futures: Early Years Strategy 2021-2027, which aims to show the Shire's commitment to improving the health and wellbeing of children aged zero to nine years in our region. The development of the strategy was guided by conversations with children, families, and services in the early childhood, care and development sectors. Bright Futures sets out to achieve four goals with supporting actions and priority projects over the next five years.



■ The Shire's Youth Collective was formed comprising of 15 young people from various communities. It is a representative group of youth aged 10 to 18 years that advise the Shire and Council on matters relating the needs and collective aspirations of young people living in and visiting the Shire.

The Youth Collective provides young people with the chance to be involved, engaged and acknowledged by providing opportunities to develop leadership skills and be part of the decision making process.

Objectives

Key Achievements

- Harvey Community Play and Learning Centre continued to run daycare services at the Harvey Recreation and Cultural Centre.
- Out of school care and school holiday programs continued to be delivered at the Harvey Recreation and Cultural Centre and Leschenault Leisure Centre. Leschenault Leisure Centre continued to provide creche services with more than 2,600 visits providing support for the learn to swim and health and fitness programs.
- Public library services continued to be delivered in Australind, Binningup, Harvey and Yarloop to ensure ongoing provision of literacy resources and lifelong learning opportunities. Further information can be found in the 'Libraries' section of the Annual Report.

2.2 Create a community where people are safe

- The Shire implemented actions identified in the Community Safety and Crime Prevention Plan 2021-2026 including Council endorsement of the Video Surveillance Strategy 2022, Council adoption of a Graffiti Management Policy, drafting of a Public Health and Wellbeing Plan in consultation with the community, purchase of graffiti removal kits, and hosting five safety engagement pop-ups at shopping centres and other locations in partnership with Western Australian Police and service providers.
- Street and path lighting was improved at Riverdale Road and Leschenault Recreation Park.
- Aerial mosquito treatments were conducted throughout the year and Shire Officers monitored the impact of Japanese Encephalitis - a new disease detected in the Eastern States. This disease is transmitted by Western Australian mosquitoes via host pigs and migratory birds and can lead to death. Monitoring occurred with no virus detections found.
- Four meetings of the Local Emergency Management Committee and three meetings of the Bush Fire Advisory Committee were held with the Shire continuing to provide administrative support.
- Regular community preparedness pop ups and information stalls were held by staff and volunteer bush fire brigade members.
- The Shire was successful in obtaining a Mitigation Activity Fund Grant from the State Government to undertake fire mitigation works through the Shire. Planned mitigation works on Shire reserve will be undertaken in the first half of the 2022-2023 financial year.
- Nine members of the Shire's volunteer bush fire brigades completed the AIMS 2017 training conducted by Department of Fire and Emergency Services. AIMS 2017 is the national incident management doctrine for fire and emergency services and is the minimum training standard for the Shire's Bush Fire Brigade Officers in certain leadership roles.

2.3 Active and resilient community groups and volunteers

- \$369,785 was allocated across 22 projects through the Community Grants Program.
- \$79,060 was allocated across five projects through the Harvey Alcoa Sustainability Fund.

Objectives

Key Achievements

- \$155,025 was allocated across six projects through the Coastal Communities Fund.
- 25 public event applications were approved.
- Partnerships with local Community Resource Centres continued for the delivery of services and events for youth, access and inclusion, reconciliation, safety and crime prevention and community consultation.

2.4 Noongar people are at the centre of conversations

- Relationships were developed with the Aboriginal and Torres Strait Islander community with cultural mapping conducted to identify Elders, their locations and other key background information.
- The Binningup playground was officially named 'Waabiny' which is the Noongar word for 'playing'.
- Harvey Aboriginal Corporation received funding to assist in the development of the organisation including office space and website.
- The Shire participated in the Reconciliation Week Banners Project managed by Department of Local Government, Sport and Cultural Industries, and also partnered with Shire of Dardanup to hold a National Reconciliation Week Virtual Breakfast event. A program of NAIDOC activities and events were collated and promoted in consultation with the local Aboriginal community.
- The Aboriginal Leadership Hiking Program commenced, which aims to support development of cultural tours, ranger program and employment opportunities. Shire staff and the community participated in a guided walk along the Noongar Kaartdijin Bidee as a cultural awareness activity.
- Support was provided for Woolkabunning Kiaka Aboriginal Corporation through the basketball court expansion project, and for South West Aboriginal Medical Service regarding communication and engagement for the COVID vaccine program.
- Council endorsed an updated Purchasing Policy which includes provisions for purchasing from Aboriginal businesses, and reviewed the Welcome to Country and Acknowledgment of Country Policy.

/// The Shire and Harvey Aboriginal Corporation presented the Harvey Aboriginal Hiking Leadership Program at the WA Trails and Recreation Forum in Albany.

The presentation gave an overview of the Program as part of a stream exploring Aboriginal connection to country, tourism, leadership and partnerships within the sector. The pilot hiking program ran across grade one tracks throughout the Shire, inviting community members to participate and learn about the cultural significance of the Shire's natural landmarks.



Objectives

Key Achievements

2.5 Equity for all people

- The Shire conducted a full review of the Disability Access and Inclusion Plan 2017-2022, resulting in the adoption of the Access and Inclusion Plan 2026. The goal was to provide key insights to access and inclusion issues and create a road map to becoming the most accessible community in regional Western Australia. The engagement included an Access and Inclusion Summit, Co-Design Workshops and a trial of the Access and Inclusion Ambassador Program. The Summit, a first in the South West Region, was attended by 64 local residents in person and live streamed to a wider audience.
- Actions from the Access and Inclusion Plan 2026 were implemented including the presence of an Auslan interpreter at the Youth Conference, staff involvement in an inclusive for all wheelchair basketball match at Leschenault Leisure Centre, Councillor and staff attendance at a Government Access and Inclusion training day.
- Research was conducted on the access and inclusion touchpoints in libraries to offer alternative resources, including an online app that can read documents. This will continue in the 2022-2023 financial year. Also, website and social media formats were assessed to be inclusive and Council meeting microphones were adjusted for improvement.
- Facility and infrastructure improvements as identified through Place Advisory Groups were made across the Shire.

2.6 The creative talent and cultural diversity of the community is recognised, supported and celebrated

- The Shire secured \$48,450 of funding from the Department Local Government, Sport and Cultural Industries through the Leveraged Cultural Planning Round to develop a five-year cultural plan. A key objective of the grant funding was to strengthen the relationship between creatives across local government borders, which was supported by a regional approach, in partnership with the South West Development Commission. A consultant was engaged to work with the local community to develop a five-year strategy for culture and the arts for the Shire of Harvey. The Creative Communities 2027: Arts and Culture Strategy will be presented to Council at the start of the 2022-2023 financial year.



■ The Shire's Access and Inclusion program was recognised as a Finalist in the Department of Local Government, Sport and Cultural Industries Making a Difference Award, by Hon. John Carey BA MLA, Minister for Housing; Local Government at the 2021 Western Australian Community Achievement Awards Gala Presentation Dinner held at Hyatt Regency Perth.

The award recognises collaborative efforts by local governments to ensure positive outcomes for Western Australia's communities.

Objectives

Key Achievements

- The Shire launched the annual Mural Art Project and Public Art Trail with five South West artists commissioned to complete works in strategic locations. This annual program is guided by the Art and Culture Advisory Group.
- Long term relationships with Bunbury Regional Entertainment Centre, CircuitWest and Regional Arts Western Australia have continued to strengthen. Harvey Recreation and Cultural Centre staff attended the Western Australian Showcase in Perth. Bunbury Regional Entertainment Centre assisted with the provision of specialist technical staff and equipment for various performances held at the Harvey Recreation and Cultural Centre again this year.
- 21 performances, events and workshops were delivered at the Harvey Recreation and Cultural Centre. Performances and events with a local connection attracted the largest number of audience members, for example Bystander had an audience of 241, and Florence the Early Years had an audience of 236. A total of 2,593 attendees from 48 different postcodes were attracted to performances and events. The highlight of the year was the Harvey Recreation and Cultural Centre winning the Pinnacle Award for the Western Australian Presenter of the Year at the CircuitWest 2021 Showcase.

2.7 An active and healthy community

- Harvey Recreation and Cultural Centre and Leschenault Leisure Centre continued to provide recreation services to the community.
- Preparations and work continued for the introduction of a 24/7 gym at the Harvey Recreation and Cultural Centre in late 2022. Gym equipment continued to be replaced and updated to fill the increased capacity of the previously extended gym.
- Harvey Recreation and Cultural Centre delivered a diverse range of recreation services including daily group fitness classes (16 + and 50+), gym based programs including Strength For Life (5 classes per week), senior netball, volleyball, table tennis and squash. Children's programs included kindy gym, skate nights and gymnastics. A new after school badminton program known as "Shuttle Smash" began, being one of only two venues in the state to be chosen for this national program. The After School Care and Vacation Care programs continued to be delivered.
- Leschenault Leisure Centre continued to provide childcare services in the creche and vacation care programs for more than 3,500 visits. The child service programs support the learn to swim and fitness centre programs allowing members and patrons to access other parts of the facility and participate in programs provided at the Centre.
- Leschenault Leisure Centre continued to host the Grow Cook Eat Create community group with supported and paid use of the function centre. The Secondary Schools Science and Technology Expo and the Sportsfest Group provided significant bookings, each with large contingents involved in organising and attending.

Objectives

Key Achievements

- The Leschenault Leisure Centre swim school continued to provide learn to swim lessons for more than 2,500 participants. The Department of Education use of the aquatic facilities also increased to similar numbers and waterspace was well utilised.
- Development of the Shire's Sport and Recreation Strategy commenced with a map and gap of current sports and services, and survey of user groups, clubs and associations completed. This project will continue in the 2022-2023 financial year.
- A consultant was appointed to develop the detailed design and costs for both stages of the Leschenault Leisure Centre Indoor Court Expansion project. Maintaining future proof accessible design and functionality is a priority and the consultant and working group will examine all aspects to achieve this.
- An internal working group was established to drive the Harvey Recreation and Cultural Centre master plan project which resulted in a community consultation survey being released. A resultant Request for Quotation which included a facilities audit and master plan was developed and two applications were received. Due to budget constraints this project was delayed.
- Staged improvements were conducted at the Brunswick, Harvey and Leschenault Recreation Grounds in alignment with implementation strategies and as outlined in the Forward Capital Works Program including the Harvey Recreation Ground Outfall Drainage project, investigations and a grant application to improve the power and lighting at Brunswick Recreation Ground.
- A need was identified to extend the aging Harvey Golf Course facilities due to the increased membership and lack of space. This project will continue into the 2022-2023 financial year.
- The first season managing and operating the Harvey Swimming Pool with resources from Leschenault Leisure Centre aquatics proved successful. Electronic point of sale and membership scanning cards were introduced making it easier to manage entries and recording attendances. The kiosk area was made available to the Harvey Hawks Soccer Club to provide sales of food and drinks at home games. A number of asset maintenance issues were identified and will be further addressed for future season.
- An investigation and consultation on the future needs and development of aquatic facilities in the Shire commenced. A series of online surveys and group workshops were conducted in both Harvey and Australind, as well as one on one meetings with management, staff and individual users. A summary of the feasibility and needs, and the subsequent concept planning and recommendations is expected to be presented at the start of the 2022-2023 financial year.
- A draft Interim Public Health Plan was reviewed with the recommendation that the Shire monitor reporting for 12 months and make any adjustments before Council considers a longer term plan in accordance with the *Public Health Act 2016*.



Australia Day Awards

Community Citizen of the Year

Emma Jamieson (Australind), Julianne Hill (Brunswick) and Sue Della (Binningup)

Youth Community Citizen of the Year

Thomas Cross (Brunswick)

Senior Community Citizen of the Year

Trish Rumball (Harvey) and Kaye Ayre (Australind)

Active Citizenship Award

Brunswick Agricultural Society (Brunswick)



Community Awards

Meritorious Service Award

Jennifer Maughan (Harvey)

Appreciation Award

Julie-Ann Ford (Yarloop), Kerry Morrison (Australind) and Seana Sloan (Australind)

Youth Award

Mia Nandapi (Binningup)

Community Group Award

Binningup Surf Life Saving Club (Binningup) and Harvey Seniors Citizens Centre Meals on Wheels (Harvey)

Community Grants

ORGANISATION	AMOUNT	PROJECT
Australind Baptist Church	\$1,500	Australind Family Christmas Carols
Australind Lions Club	\$5,000	Australind Australia Day Breakfast
Bunbury Regional Entertainment Centre	\$20,000	South West Regional Audience Development
Brunswick Community Resource Centre	\$6,500	Library and Community Centre Operations
Brunswick Community Resource Centre	\$14,875	Town Hall Upgrade
Brunswick Community Resource Centre	\$19,360	Youth Program
Harvey Bowling Club	\$2,000	Get Ya Rig Out
Harvey Community Radio	\$10,000	Operating Grant
Harvey Community Resource Centre	\$2,000	Remote Workstations Project
Harvey Historical Society	\$3,500	Air Conditioning
Harvey Mainstreet	\$21,000	Harvey Harvest Festival
Harvey Rotary Club	\$3,000	Gala Night
Harvey Sporting Clays Association	\$10,000	Stanton Park Upgrades
Leschenault Cricket Club	\$50,000	Oval 6 Development
Leschenault Men's Shed	\$60,000	Shed Extension
Lot 208 Youth Inc.	\$83,000	Youth Program
Riding for the Disabled	\$6,750	Water Supply Uduc Block
South West Academy of Sport	\$9,000	Support Program
Uduc Progress Association	\$13,000	Air Conditioning
Yarloop Bowling Club	\$20,000	Club Upgrade
Yarloop Community Resource Centre	\$7,500	Yarloop Kids Connect

Alcoa Harvey Sustainability Fund Grants

ORGANISATION	AMOUNT	PROJECT
Harvey Aboriginal Corporation	\$19,180	Micro Enterprise Start Up
Harvey Bowling Club	\$13,380	The Food Bowl
Harvey Golf Club	\$35,000	Secure Mower
Riding for the Disabled	\$5,500	The Horse Connection
WA Youth Cattle Handlers	\$6,000	Brunswick Cattle Yard Upgrade

Coastal Communities Fund Grants

ORGANISATION	AMOUNT	PROJECT
Binningup Community Association	\$5,000	Accessible Door
Binningup Community Association	\$3,680	Electrical Upgrade
Binningup Community Garden	\$23,555	Exercise Equipment
Binningup Community Garden	\$5,000	Garden Upgrade
Binningup Surf Life Saving	\$102,790	Facility Upgrade
Myalup Community Association	\$15,000	Playground Upgrade

Harvey Recreation and Cultural Centre

The Harvey Recreation and Cultural Centre (HRCC), a Shire of Harvey facility, was opened in 1993 and is the main recreation, cultural and social hub in the Harvey area. The HRCC is open seven days a week and caters to a year round sport and physical activity program on three multi-purpose courts, gymnasium, mixed martial arts and squash complex. Basketball and netball competitions are held annually along with a range of other casual and short season, court based sports. A variety of group fitness options are offered on a weekly basis to cater to a diverse age range and user demand.

There are two licensed childcare facilities on-site for children between the ages of 0-5 years and children 5-12 years including Long Day Care, After School Care and Holiday Program. There is also a variety of programs each week for people over 50 years (Boomers Plus) including Strength for Life, Stay On Your Feet and Yoga 50+.

Regular community and cultural performances and events are conducted in the Cultural Centre and these include live theatre, tribute shows,

puppetry, circus, magicians, contemporary dance and children's shows. From time to time a "Cinema at The Centre" program is also held to cater to a wide diversity of movie tastes and weekend indoor markets are programmed in June and December each year.

The previous 12 months has seen numerous highlights, infrastructure improvements, diverse recreation and cultural programming and many opportunities for community involvement throughout the year, with the most significant including:

1. The HRCC was awarded WA Presenter of the Year 2021 at The Pinnacle Awards in Perth.
2. New HRCC branding including outdoor and indoor signage, traditional and social media, staff uniforms and merchandise.
3. Installation on large cooling fans on court 1 and 2.
4. Upgrades to the Cultural Centre stage access and inclusion of a rear entry-door load in dock.



Strategic Direction 2 Connected Communities



238

Memberships



\$1.1M

Budget



21

Cultural
Events



7.98 FTE

Staff

5. 232 total group bookings at The Boundary including a diverse range of community groups, sporting and cultural organisations, business, private hire, meetings, seminars, workshops and other forms of community engagement.
6. Increased gym equipment and installation of infrastructure for a 24/7 gym, opening in late 2022.
7. Upgrades to a previous storage facility to establish a new Karate/Yoga room.

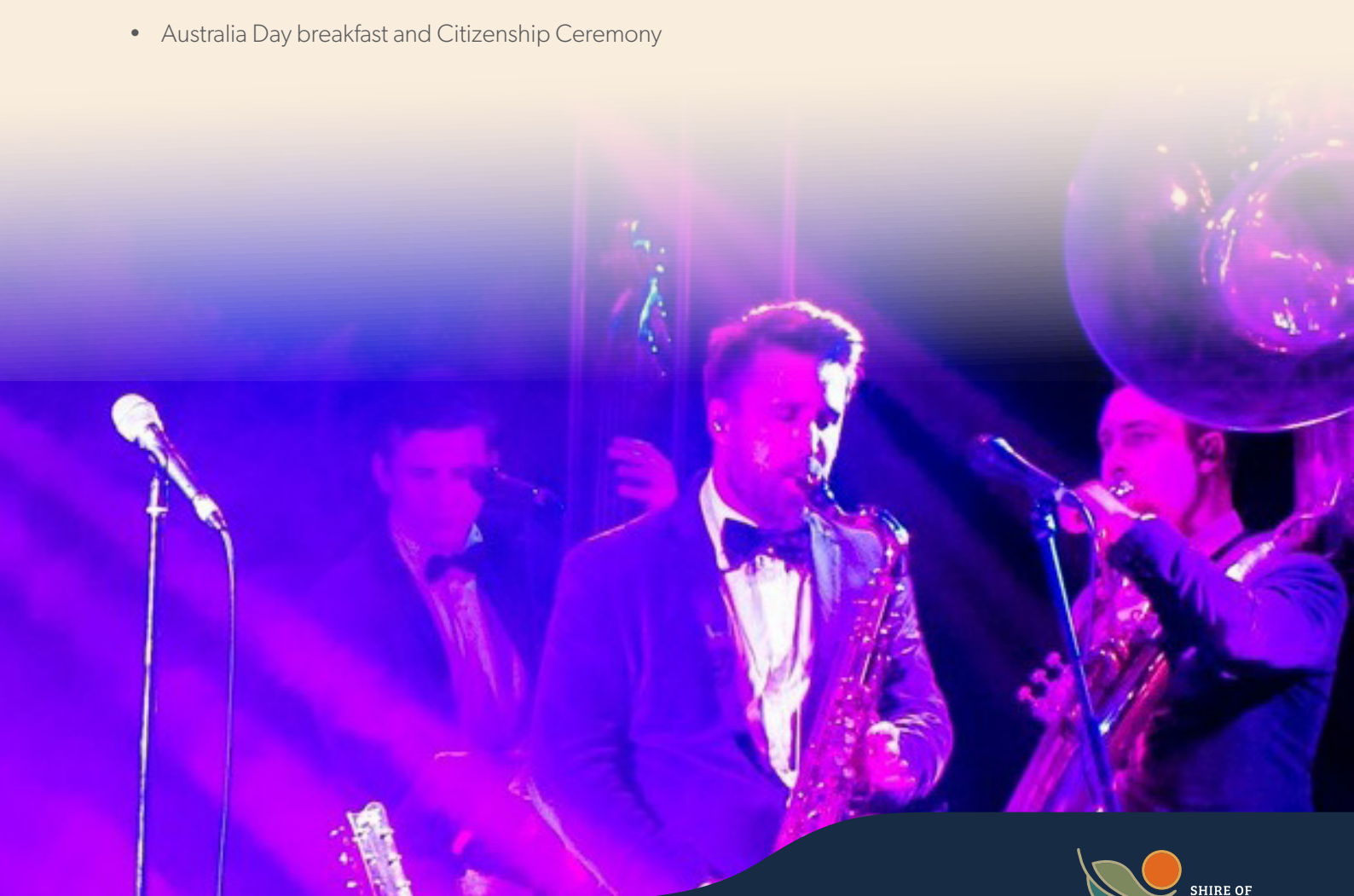
Apart from the usual diversity of programs (After School Care, Holiday Program, Gymnasium, Sporting competitions etc.) delivered by the HRCC, other main activities and events for 2021-2022 included:

- 21 cultural events and performances – 2,593 attendees from 48 different postcodes
- Seniors Christmas Dinner
- Australia Day breakfast and Citizenship Ceremony

- Bianca Panetta Academy of Dance concert
- Harvey Filipino Community end of year celebration

The HRCC continues to strive towards the goal of “a safe, accessible and connected community where everyone has the opportunity to contribute and belong” and continually seeks to respond to changing community needs and expectations, emerging service and program delivery options and meaningful engagement for the ratepayers of the Shire of Harvey and others visiting from outside our Shire.

Throughout 2021-2022 the HRCC was operated on a seven day per week basis by a staff of 14 full-time, part-time and casual employees.



Leschenault Leisure Centre and Recreation Services

Leschenault Leisure Centre (LLC)

LLC continued to support the growing community, playing a significant role in enhancing life skills by providing a wide variety of health, recreation and leisure opportunities. This year LLC met a number of challenges as a result of limited resources across the industry. The Shire continued to invest in ongoing training and staff development across multi-disciplinary roles and this has enabled LLC to meet the demands with added flexibility and certainty.

Some programs and service provision were disrupted with LLC unable to provide licensed vacation care over the Christmas and New Year period due to unavailability of qualified staff. LLC did however offer a limited program of events over the period and a small number of parents took advantage of the service. Despite this the service still hosted 1,090 places in the Holiday Program and more than 2,800 visits to the crèche for parents to attend health and fitness classes or swimming lessons for the year.

The Health and Fitness Centre received a boost with the introduction of the Nightlife Music System and three additional pieces of fitness equipment. With a membership base of around 736 the Group Fitness and Gymnasium had more than 55,000 visits including more than 2,500 visits from the Over 55 Living Legends.

Overall membership numbers to LLC experienced a drop of around 80 due to the Government COVID 19 health measures introduced briefly, requiring proof of vaccination and mask wearing in order to

attend the gymnasium. Members that could not meet these requirements during the period chose not to re-join.

Community adult and association junior sports grew, with nearly 18,000 visits recorded for LLC organised sports and approximately 32,900 attending the three major club sports coordinated by Leschenault Netball Association, Australind Basketball Association and Leschenault Squash Club.

Hodge Collard Preston were appointed to provide consultancy services for the design, development and documentation for the LLC Court Expansion project. This project is the most significant development undertaken at LLC for more than 20 years and is intended to meet the existing and future demands for indoor sports and community events.

Aquatics

Aquatic recreational and programming use continued to grow with more than 182,000 attendances. Participation from the local primary schools in the Department of Education in-term swimming also increased with 25,730 lessons provided throughout the year. With more than 820 students enrolled, the LLC Swim School maintained high occupancy levels. Employing 12 instructors the swim school provided 24,290 lessons. Maintaining staff resources was also a challenge and the LLC continued to promote careers in swim teaching and offering ongoing professional development.

Tenders were received to re-tile the 25m pool and once scheduling is confirmed the pool will be





736

Memberships



\$3.8M

Budget



421,451

Admissions at LLC



29FTE

Staff

closed for a 12-week period to complete the works.

Paatsch Group was engaged to undertake an Aquatic Needs Assessment as well as a Concept and Feasibility Study for the Shire of Harvey aquatic services and facilities. A series of community and stakeholder surveys and consultations were completed with a report due in 2022-2023.

Function Centre

The ongoing booking and use of the function and conference rooms more than doubled this year. Regular return bookings from the Sportsfest, Woodturners, Taekwondo, Family and Children Services and a number of private functions contributed to the increase.

The Shire continued annual (three days per week) sponsorship for the Grow, Cook, Eat, Create (GCEC) Inc. which offers participants and carers the opportunity to engage while taking part in cooking, craft and garden activities and other special events. GCEC continued to grow with an additional hire day taking the program to five days per week.

Leschenault Recreation Park (LRP)

Recreation services for the Australind – Brunswick area, continued to meet the increased community demand for accessible and well managed facilities and playing fields.

The playing fields at LRP saw more than 151,000 users across all codes including AFL, soccer, tennis, rugby, archery and cricket, with over 14 affiliated

clubs and associations calling LRP and LLC home.

Annual maintenance to sports lighting was a priority with significant remedial work and forward planning undertaken at Brunswick Recreation Ground and the playing fields at LRP. Significant growth to junior soccer and AFL clubs increased the demand for training and fixtured association games under lights.

Six mobile mine specification light towers were provided to illuminate the Brunswick Oval allowing football clubs to continue training on the ground and reduce the impact additional usage was having on the LRP playing fields. A single mobile light tower was also provided to illuminate part of Oval 6 to complete the end of season football fixtures.

The Leschenault Pavilion

The Leschenault Sporting Association (LSA) continued successfully operating the function centre and sports bar at the Pavilion. With the usage of the playing fields increasing the LSA responded to the demand operating Wednesday to Saturday for members and non-members.

A four station water dispensing unit was installed providing speedy bottle filling to players. The Shire also assisted the LSA with pavement markings clearly defining the area limited to the consumption of alcohol.

The Pavilion was the subject of an asset review this year and substantial maintenance will be programmed for future capital works and ongoing maintenance.

Dr Peter Topham Memorial Swimming Pool

The Harvey Swimming Pool operates from 1 November to 1 April and had admissions of 13,800 and more than 10,300 swimmers. The pool is very popular with school swim carnivals and attracts a loyal core of patrons for weekends and social occasions. The Harvey Swimming Club remains active throughout the season with between 20 and 25 members.

The pool was managed and operated from the LLC Aquatics business unit with the support of three lifeguards from Harvey.

Over the Christmas period the pools aging plant suffered a major pipe burst requiring emergency remedial works and fortunately back in commission after three days.

The pool is a popular place for community groups and members of the public to host birthday celebrations or other social events.



13,800

Attendance



3 FTE

Staff



\$299,613

Budget



Libraries



10,259

Membership



\$1M

Budget



76,925

Visits



7 FTE

Staff



76,504

Items
borrowed



21

Volunteers

The Shire of Harvey community values their libraries. This message came through in community consultation that informed the development of the Library Vision 2032 report, a key document that was endorsed by Council this year. The report will inform, influence and drive future planning and priorities for the libraries.

To residents, libraries transform and enrich lives. Libraries are more than books. They are a safe place to learn, connect, create, work, read and relax.

Our vision as outlined in the report is “to connect you to a world of possibilities”. During the year, we have delivered this vision by providing programs that cater for all demographics in the community.

For children, our regular programs such as Rhyme time, Story time, Coding Clubs, Reading Challenge, Lego Clubs and School Holiday programs continue to be popular. Programs for adults including Tech Support, Book Clubs, Knit & Natter and Scrabble amongst others were well attended. We additionally assisted around 400 seniors with the installation of

the ServiceWA app.

Some special events this year included:

- Endorsement of Library Vision 2032
- Harvey Library Centenary Celebration
- Book Week Celebrations
- NAIDOC Week celebrations
- Australind Reads Reading Challenge
- Family Friday Intergenerational sessions

Our four branches located at Australind, Harvey, Binningup and Yarloop continue to strive towards the Shire goal of “a safe, accessible and connected community where everyone has the opportunity to contribute and belong” as outlined in Strategic Direction 2, Connected Communities of the Shire of Harvey Corporate Business Plan 2022-2026.

This goal, together with our vision, strategic goals and actions in Library Vision 2032 will ensure libraries continue to provide literacy resources and lifelong learning opportunities for everyone in the community.



Strategic Direction 3

Protected Natural Environment

A natural environment that is highly valued, protected and enjoyed.

Highlight

25,000 seedlings were planted in Australind, Binningup, Cookernup, Harvey and Myalup. Community members, local organisations, 'friends of' groups and schools were involved in the planting, including Bunbury Catholic College - Mercy Campus and metropolitan schools from Subiaco, Forest Grove, Lance Holt and Ardross.



Objectives

Key Achievements

3.1 Adopt and encourage sustainable development practices

- Partnership with Department of Biodiversity, Conservation and Attractions continued with the development and implementation of management plans for Kalgulup Regional Park and Yalgorup National Park.
- Council reviewed and adopted an updated Sustainable Building Materials Policy.

3.2 Manage and protect natural habitats, ecosystems and reserves

- Draft Capel to Leschenault Coastal Hazard Risk Management and Adaptation Plan (CHRMAP) report was completed. CHRMAP is a joint collaboration with the community on how to identify the impacts of coastal processes such as storm events and predicted sea level rise, and how to therefore understand how these changes can be best managed into the future. The plan was created through a partnership of the Peron Naturaliste Partnership and selected members from the City of Bunbury and the Shires of Capel, Dardanup and Harvey with the Department of Biodiversity, Conservation and Attractions, Department of Water and Environmental Regulation and Southern Ports Authority.
- A new Biodiversity Strategy to ensure the protection of environmental assets such as flora and fauna commenced development.
- 25,000 seedlings were planted in Australind, Binningup, Cookernup, Harvey and Myalup. Community members, local organisations, 'friends of' groups and schools were involved in the planting, including Bunbury Catholic College - Mercy Campus and metropolitan schools from Subiaco, Forest Grove, Lance Holt and Ardross.
- Council is represented on the Peel Harvey Biosecurity Group with the Shire supporting on-ground works and undertaking continual community education in weed and feral animal identification. After 10 years of advocacy, the Diversion Drain in Myalup has been sprayed.

3.3 Sustainable resource use and waste management

- Council adopted a Waterwise Council Action Plan and a Memorandum of Understanding was agreed with Water Corporation.
- Development of a new Local Waste Management Strategy commenced.
- The Shire continued to develop and implement education programs specific to sustainable waste practices. This year these programs included the distribution of a waste and recycling guide along with a roll of compostable bags, waste collection calendar, sorting guide for kerbside bins, list of waste drop off points and voucher for an additional two compostable bags; partnership with Recycle Right and promotion of their resources; installation of a household recycling drop off unit for difficult to recycle items such as batteries, ewaste and coffee pods; and review of the waste section of the Shire website.
- The implementation of the closure plan for the Richardson Road landfill site commenced with a survey of the existing landfill completed.
- Council resolved to consider a new waste transfer station location south of the existing landfill area. A design will be completed and application for works approval submitted in the 2022-2023 financial year.

Objectives

Key Achievements

- The Shire maintained its support for South West local governments to continue a collaborative approach to the management of waste in the region.
- The Single Use Plastics Policy was implemented across Shire services and facilities.

3.4 Healthy waterways and coastal zones

- In partnership with the Binningup Coastcare and Environment Group, the Shire completed the Binningup Beach restoration project. The project aimed to arrest dune erosion through the installation of sand fencing and revegetation, which will deter pedestrian access and generate sand deposition. This project was aided by \$25,000 received through Coastwest funding.
- Support for the Carbon Schools Program continued with a tour of planting sites and works undertaken in the Myalup dunes.
- Annual beach clean-ups were held at Binningup and Myalup with community organisations and residents. Bunbury Catholic College - Mercy Campus undertook four hours of beach clean-up at both Binningup and Myalup beaches with debris added to the marine debris database.
- Monthly assessments of beach width were completed to monitor dune erosion and its impact on conservation zoning.



The Shire of Harvey was one of 48 Councils State-wide to be endorsed through the Waterwise Council Program - an initiative of Water Corporation and the Department of Water and Environmental Regulation to help local governments adopt more water-efficient practices.

The Waterwise Council Program is a targeted programs that promote efficiency among high water users and ensure all segments of the community are doing their it to conserve precious water supplies.





Strategic Direction 4

Sustainable Built Environment

A liveable, sustainable and well-designed built environment that is accessible to all.

Highlight

In response to community aspirations, the Master Plan Design for the Harvey Community Precinct was amended to be 100% endorsed by the Community Reference Group. This enabled Council approval to proceed with the Design Development of the Shire's Flagship Project, strategically meeting the current and future needs and aspirations of the community.



Objectives

Key Achievements

4.1 Playgrounds and parks are vibrant, accessible and well maintained

- Design and planning for a cafe and public amenities at Ridley Place commenced. Tenure from State Government was finalised resulting in a longer term renewable lease.
- A Request for Quotation for a services and facilities audit, needs analysis and master plan for the redevelopment of the Ridley Place Foreshore was advertised and will be progressed in the 2022-2023 financial year.
- Community engagement was conducted for the concept design of the Harvey Skate Park.
- Playground and park improvements such as replacing playground flooring and foreshore play equipment were completed.

4.2 A connected and well maintained network of local roads, footpaths, cycle ways and trails

- A 10-year Local Path Renewal and Improvement Plan was developed and will be implemented over the next 10 years.
- A safe standard of roads and ancillary infrastructure was provided with all planned road works completed except for the realignment of Uduc Road/Government Road/Forestry Road. This project will continue with planning and approvals underway for the 2022-2023 financial year.
- Work commenced on the construction of The Promenade Extension with the clearing of vegetation completed. Two fauna spotters were on site to ensure safe and efficient relocation of wildlife into adjoining bush land, and seeds were collected from native plants for revegetation.

4.3 Shopping precincts and residential areas are well presented and accessible, with development enhancing their character

- Development of Townscape Plans for all localities commenced and will continue in the next financial year.
- Landscaping improvements were completed at Paris Road.
- Work commenced on the design and development of Place Plans that bring together key principles in asset, land use, and design and development strategies to deliver outcomes in each locality. After consultation and engagement, the Brunswick Place Plan was endorsed.

4.4 Places with current or potential heritage or cultural significance are protected and preserved for future generations

- The construction contract for the Stage 1 of the Interpretation Centre at the former workshop site was awarded to FIRM Construction. Delays due to the pandemic were experienced.
- The Memorandum of Understanding for the Harvey Internment Camp Shrine was reviewed with management now undertaken by the Shire.
- A Heritage Incentives Policy was developed and will be presented to Council in the 2022-2023 financial year.
- The Shire commenced the preparation of a Heritage Strategy that includes recommendations for the Harvey Internment Camp Shrine and museums.

Objectives

Key Achievements

4.5 Shire buildings, gardens and grounds are fit for purpose and well maintained

- Public consultation was sought for the preliminary master plan for the redevelopment of the Harvey Community Precinct. A community reference group was formed to give feedback from the public during the schematic design stage of the project. Their input allowed for substantial changes to the original master plan, resulting in a community endorsed and revised master plan presented to Council for endorsement. This allowed the consulting team to proceed with the design development stage. The full design and documentation will be completed during the 2022-2023 financial year.
- Public consultation was also sought for the preliminary master plan for the redevelopment of the Australind Community Precinct. After the results were assessed, the feasibility report was completed, based on the community determined location for the Precinct. A community reference group was formed to give feedback from the public during the master planning of the Precinct. A Request for Quotation was advertised to procure consulting services for a business case and master plan as the next stage of the project.
- Shire buildings, gardens and grounds were upgraded and maintained in accordance with the Forward Capital Works Program and Asset Management Plan.



Strategic Direction 5

Effective Civic Leadership

A representative leadership that is future thinking, transparent and accountable.

Highlight

In alignment with the Integrated Planning and Reporting Framework and Guidelines issued by the Department of Local Government, Sport and Cultural Industries, quarterly reporting of the progress on the Corporate Business Plan was introduced. These reports provided information including objectives, strategies and actions; budget source; total project cost; project risk; and estimated completion date. Any amendments to the Corporate Business Plan were also included.



Objectives

Key Achievements

5.1 Effective communication and engagement with the community

- Engagement across all Shire platforms increased through an expanded number of posts and news articles throughout the year. The Shire's LinkedIn page was launched in the second half of the year and the trend continued to increase through page likes, followers and engagement. The addition of digital newsletters for users to subscribe to through the website also saw an increase in new website users. Weekly radio updates with the Shire President through Harvey Radio and Sen Radio South West also increased awareness of Shire activities, initiatives and events. A highlight for the year was the production of "A Day in the Life at the Shire of Harvey" video which gained great traction online and showcased key services and infrastructure to the community which helped to inform and educate ratepayers on how their money is spent.
- 3,600 people visited the Shire's Have Your Say engagement platform with 1,040 submissions made across 21 surveys. The top three projects based on the number of community members engaged, aware and informed were Harvey Community Precinct, Sport and Recreation Strategy and Development Application: Proposed Extractive Industry (Sand), Uduc.

5.2 Build partnerships and work collaboratively to amplify the outcomes that can be achieved

- Existing partnerships and strategic alliances were strengthened with regular meetings held with community and business stakeholders, local MLA's and politicians including the Minister for Local Government and Shadow Minister for Regional Development.
- The Harvey Region successfully secured the major component of a \$1.6 million Federal Regional Connectivity Program funding package to improve South West digital connectivity. The \$3.4 million project will implement new towers and upgrade existing towers in the Harvey Region and Busselton benefitting 8,400 businesses and residences.

5.3 Accountable leadership supported by a professional and skilled administration

- Councillors continued to undertake mandatory training in accordance with the *Local Government Act 1995* and in line with the Local Government election cycle.
- Through a series of facilitated workshops, five core values that reflect the collective beliefs of all employees were developed - Team Work, Integrity, Leadership, Excellence and Respect. These values were also embedded in the new Code of Conduct.
- An organisational wide training matrix commenced development. This matrix will support capability and competency development and will be completed in the 2022-2023 financial year.



1,928 followers
393 posts
44,593 engagements



1,634 followers
199 posts
5,179 engagements



167 followers
51 posts
595 engagements



92,140 sessions
185 news articles



553 eNewsletter subscribers
828 eNewsletter opens

Objectives

Key Achievements

5.4 Sound governance including financial, asset and risk management

- The Long Term Financial Plan, Asset Management Plan, and Workforce and Diversity Plan were drafted, in line with the Strategic Community Plan, and will be adopted at the start of the 2022-2023 financial year.
- With the introduction of the *Work Health and Safety Act 2020* the Shire commenced reviewing its processes and reporting to comply with the proposed changes. This will continue into the 2022-2023 financial year.
- A Rate Review was conducted including the use of differential rating, payment structures and rate distribution. The process included a review of the Shire's strategic objectives, a review of the general rating principles, two workshops with Council, a review of the Shire's existing rates, and a review of other Western Australian local government's rates. A Rating Strategy will be presented to Council at the start of the 2022-2023 financial year.
- In accordance with the *State Records Act 2000*, the Shire reviewed and updated its Records Management Plan which was approved by the State Records Office in April.
- The Shire completed an internal procurement audit with external consultants in order to determine if the Shire has effective procurement arrangements in place. An updated Purchasing Policy was adopted.

5.5 Integrated strategic planning and reporting to drive continuous improvement

- The Corporate Business Plan was adopted, incorporating the new strategic directions from the updated Strategic Community Plan. The Corporate Business Plan outlines the services, operations and major projects the Shire plans to deliver to the community over the next four years.
- Quarterly reporting was introduced to regularly monitor the progress of actions and projects identified in the Corporate Business Plan. These quarterly reports were presented to Council for endorsement and publicised on the Shire's website.
- Investigation into service planning was completed with a framework, process and template being developed for introduction in the 2022-2023 financial year.



Two new councillors were elected at the Ordinary Elections held in October - Cr Dakota Krispyn and Cr Joe Capogreco. Re-elected councillors were Cr Michelle Boylan, Cr Michelle Campbell, Cr Wendy Dickinson and Cr Paul Gillett.

With 19,644 electors, a total of 23,235 valid votes were received with a turnout rate of 27.09%, just below the State average of 27.9%.



Objectives

Key Achievements

5.6 A customer centred approach to everything we do

- An updated Customer Service Charter was developed to reflect the level of service that customers can expect.
- A new Code of Conduct for all employees was adopted to set the standards for the way employees work at the Shire. This Code aligns with, reflects and promotes the Shire's vision and values.



// The Shire welcomed 251 people as Australian citizens from a range of countries including Cambodia, Canada, China, Denmark, Egypt, Estonia, Fiji, France, Hong Kong, India, Lao Peoples Democratic Republic, Malaysia, Myanmar, New Zealand, Nigeria, Papua New Guinea, Philippines, Romania, Scotland, Singapore, South Africa, Switzerland, Taiwan, Thailand, Ukraine, United Kingdom, United States of America, Vietnam, Zambia and Zimbabwe.



Service Areas

Under the *Local Government Act 1995*, the Shire of Harvey is required to deliver a number of mandatory services, regulate activity within the community and facilitate or fund key local initiatives.

In addition to mandatory services, the Shire also provides discretionary services that occur at the discretion and decision of the CEO and Council and these need to be considered in the context of available resources and community demand.

Both mandatory and discretionary services make an important contribution towards the Shire achieving the aspirational goals set out in the Strategic Community Plan 2021–2031.



Office of the Chief Executive Officer

Service Area	Description	Mandatory / Discretionary	Service level	Link to Strategic Community Plan
Chief Executive Officer	Appointed by Council, the CEO is responsible for managing the organisational structure, ensuring that Council decisions are implemented, the day to day management of Shire operations, advocacy and providing advice to Council.	Mandatory	Maintain	All
Corporate Governance	Manage the Shire's statutory governance obligations relating to Council and Committee meetings, elections and delegations of authority. Provide support to Council's decision-making process. Complaint handling and insurance claims.	Mandatory	Maintain	5
Integrated Planning and Reporting	Develop and review strategic and corporate plans and corporate reporting to drive corporate, financial, infrastructure, land-use, community services and human resource functions and operations.	Mandatory	Maintain	5
Executive Services	Effective and compliant administrative support to the Chief Executive Officer, Executive Leadership Team and Elected Members.	Mandatory	Maintain	5

Service Areas

Office of the Chief Executive Officer

Service Area	Description	Mandatory / Discretionary	Service level	Link to Strategic Community Plan
Workforce Planning	Ensure that the Shire has the human resources to deliver the operations outlined in the Corporate Business Plan, which in turn strives to meet the goals and objectives of the Strategic Community Plan.	Mandatory	Maintain	5
Human Resources	Adherence to recruitment practices that enable the Shire to attract highly skilled employees. Provision of learning and development programs to staff as part of a strategy to align individual employee skills and goals with the needs of the Shire. Responsibility for payroll functions and Occupational Safety and Health compliance.	Mandatory	Maintain	5
Procurement and Leases	Procure goods, services and works and manage subsequent contracts and leases in compliance with legislation, policies and procedures.	Mandatory	Maintain	5
Risk Management	Risk management is an essential element of corporate governance and gives the Shire the confidence to pursue opportunities while identifying and managing risks in a balanced way.	Mandatory	Maintain	5
Marketing and Communications	Responsibility for managing the Shire's brand and all corporate communications to ensure the community are kept informed about Shire projects and activities.	Discretionary	Increase	5
Strategic Projects	Undertake the planning and implementation of major infrastructure projects that require significant capital investment from the Shire and its partners.	Discretionary	Maintain	1, 2, 5
Civic Ceremonies	Host Citizenship Ceremonies throughout the year in compliance with the Immigration Act.	Mandatory	Maintain	2, 5

Service Areas

Corporate Services

Service Area	Description	Mandatory / Discretionary	Service level	Link to Strategic Community Plan
Rates	Rates management services to administer Council's rating strategy and subsequent recovery of rates in compliance with legislative requirements.	Mandatory	Maintain	5
Information Management	Records management that includes access, storage, processing, development, retrieval and disposal of electronic and paper-based information. Respond to Freedom of Information requests.	Mandatory	Maintain	5
Information and Communication Technology (ICT)	Responsibility for ICT applications and infrastructure to support the way the community interacts with the Shire and the manner in which staff access and process information.	Discretionary	Maintain	5
Accounts payable and receivable	Preparing and processing payments the Shire owes to suppliers and collects and records payments to the Shire.	Mandatory	Maintain	5
Financial Services	Responsibility for preparing the Annual Budget, financial reporting to Council, the Long Term Financial Plan and other statutory financial functions.	Mandatory	Maintain	5
Asset Accounting	Maintain accounting records and financial reports that accurately reflect the Shire's asset base, its condition and the long term asset management planning.	Mandatory	Maintain	5
Customer Service	Provide the community with a welcoming experience as the first point of contact. A communication and information service between the community and Shire staff.	Mandatory	Maintain	5
Licensing Services	Administer the licensing functions on behalf of the Department of Transport	Discretionary	Maintain	5
Dog and Cat Registrations	Administer the registration process for dogs and cats.	Mandatory	Maintain	5

Service Areas

Infrastructure Services

Service Area	Description	Mandatory / Discretionary	Service level	Link to Strategic Community Plan
Infrastructure Services	Responsibility for the maintenance, upgrade and construction of Shire buildings, roads, paths, cycle ways, bridges, car parks, drains and lighting in accordance with the Shire's Forward Capital Works Plan.	Mandatory	Maintain	4
Asset Management	Conducts scheduled maintenance work on all Shire assets in accordance with the Asset Management Plan. Develop the Asset Management Plan in conjunction with the Long Term Financial Plan to ensure adequate levels of service and longevity of assets.	Mandatory	Increase	2, 4
Parks, Playgrounds, Streetscapes and Open Public Spaces	Deliver horticultural, irrigation, maintenance and turf services for parks, sporting grounds, gardens and public open spaces. Install and maintain infrastructure such as street furniture, barbeques, playground equipment, stairs, fencing, signs and event-related infrastructure.	Discretionary	Increase	4
Cemeteries	Maintain cemetery grounds and assist with cemetery burials and ashes interments.	Discretionary	Maintain	4
Rangers	Responsibility for the enforcement of compliance with local laws, including animal control, parking and traffic management control and use of public spaces. Provides proactive surveillance and community education.	Mandatory	Maintain	2
Waste Management	Provide waste management services to the community and develop best practice strategies and community education programs that promote waste minimisation and recycling.	Mandatory	Increase	3
Emergency Services	Plan, develop, manage and implement community emergency services in accordance with Local and State Government legislation, Council policies and local laws.	Mandatory	Maintain	2, 3

Service Areas

Community and Lifestyle

Service Area	Description	Mandatory / Discretionary	Service level	Link to Strategic Community Plan
Youth Services	Working in partnership with local youth and community youth services to activate youth spaces and implement the Youth Strategy.	Discretionary	Increase	2
Volunteers	To support, recognise and build the capacity of volunteers.	Discretionary	Maintain	2
Age Friendly Services	To support and facilitate services and activities for older people aimed at improving their quality of life and enabling them to live in their local communities for as long as they want.	Discretionary	Maintain	2
Access and Inclusion	Work with key stakeholders to provide inclusive and accessible services, facilities and information within the Shire. Implementation of the Shire's Access and Inclusion Plan.	Mandatory	Increase	2
Art and Culture	Engage and encourage residents and visitors to participate in and benefit from art, culture and heritage.	Discretionary	Increase	1, 2
Grants	Administer a range of grants to community groups to assist with the services that support, engage and improve the quality of life for all sections of the community.	Discretionary	Maintain	2
Community Safety and Crime Prevention	Lead an inter-agency approach to community safety, including crime reduction planning and programs. Work in partnership to implement the Community Safety and Crime Prevention Plan.	Discretionary	Increase	2
Library Services	Provide a library and information service which connects the community to information, entertainment and lifelong learning opportunities.	Discretionary	Maintain	2
Leisure and Recreation	Provide and facilitate a wide range of sport, recreation and healthy lifestyle opportunities for the community through the delivery of infrastructure, facility management, club development and activity programming.	Discretionary	Maintain	2

Service Areas

Community and Lifestyle

Service Area	Description	Mandatory / Discretionary	Service level	Link to Strategic Community Plan
Aquatic Services	Provision of aquatic facilities to the community to facilitate water safety and swimming lessons and water club activities as well as being a venue for leisure and recreation.	Discretionary	Maintain	2
Childcare Services	Operate an Out of School Hours Care service during school term and a School Holiday Program during the holidays for children aged between 5-12 years. Deliver a number of programs designed to foster learning and skills development in a fun and safe environment.	Discretionary	Maintain	2
Place	Coordination of Place Advisory Group meetings in each Shire locality to improve community engagement and participation in the Shire's decision-making processes.	Discretionary	Maintain	2, 5



Service Areas

Sustainable Development

Service Area	Description	Mandatory / Discretionary	Service level	Link to Strategic Community Plan
Environmental Health Approvals	Protecting the health and well-being of the community by conducting inspections and providing approvals to a wide range of services and facilities including food premises, hairdressers and beauty premises, public buildings and caravan parks.	Mandatory	Maintain	2
Public Event Compliance	Assist with and assess event applications for approval to ensure that venues are safe for patrons.	Mandatory	Maintain	1, 2
Mosquito and Pest Management	Reduce nuisance pests and mitigate the disease risk associated with mosquitoes.	Discretionary	Maintain	2, 3
Waste Water Management	Ensure waste water applications are compliant with public health legislation.	Mandatory	Maintain	2, 3
Building Services	Ensuring that all building construction within the Shire complies with all relevant codes, regulations and standards.	Mandatory	Maintain	4
Town Planning	Prepare, maintain and review the Shire's strategic planning instruments, including the Local Planning Strategy and the Town Planning Scheme.	Mandatory	Maintain	2, 4
Planning and Development Services	Provide a regulatory service administering all aspects of land use, including subdivisions, developments, building design and operation. Provide assessment of infrastructure to ensure compliance with approved engineering conditions and standards.	Mandatory	Maintain	2, 4
Economic Development	Implement the Economic Development Strategy aimed at activating commercial property on land controlled, owned or managed by the Shire. Advocate and support businesses and industry to bring development opportunities to enhance the economic diversity of the Shire.	Discretionary	Increase	1

Service Areas

Sustainable Development

Service Area	Description	Mandatory / Discretionary	Service level	Link to Strategic Community Plan
Tourism	Engage with current and future stakeholders to promote the Harvey Region and encourage visitation.	Discretionary	Increase	1
Environmental Management	Develop plans, policies and strategies for managing natural areas, reserves, coastal zones and waterways to protect and promote the biodiversity of the Shire.	Discretionary	Increase	3



Statutory Reports



Disability Access and Inclusion Plan

The *Disability Services Act 1993* was amended in December 2004, creating a requirement for local governments to:

1. Maintain a Disability Access and Inclusion Plan.
2. Address seven specific outcome areas within the plan.
3. Report annually on progress against actions within the plan.

The Shire's Access and Inclusion Plan 2021-2026 is a key strategic document outlining the Shire's ongoing commitment to becoming the most accessible and inclusive community in regional Western Australia.

One of the guiding principles of the Plan is co-design and the Shire is committed to work collaboratively with the access community in developing projects and initiatives that affect their quality of life. To support this aim, Council endorsed a Terms of Reference for the Shire's first Co-Design Panel. The Co-Design Panel membership will represent a broad range of skills and those with lived experience of disability and from older members in community and will work in partnership to provide advice on key projects including infrastructure, building design, placemaking, playgrounds, events and communications.

This year, the Shire's Accessible Events Checklist was reviewed and training undertaken for Officers involved in organising events. This resulted in the Shire's Youth Week Festival and Young Leaders Conference providing opportunities for inclusive access to participate including access audits on all venues, quiet zones and an Auslan interpreter.

The Shire also focused on service delivery and opportunities for people with disability to be employed at the Shire with a review of current induction processes. The Shire engaged consultant 30 Foot Drop to produce two staff induction videos focused on the Shire's Access and Inclusion Plan and delivering inclusive customer service. During 2022 – 2023, all staff will be inducted using the videos and resources produced by 30 Foot Drop.



Freedom of Information (FOI)

In accordance with Section 96 and 97 of the *Freedom of Information Act 1992*, the Shire is required to publish an Information Statement which details the process of applying for information under the Act as well as information that the Shire provides outside the Act.

Number of FOI applications made	7
Number of successful applications	3
Number of applications cancelled	3
Number of internal / external reviews	1

The *Freedom of Information Act 1992* and associated regulations can be found on the State Law Publisher website at www.slp.wa.gov.au where a full copy of all State legislation is available. Further information about Freedom of Information can also be found on the Freedom of Information Commissioner's website <http://foi.wa.gov.au/>



Register of Complaints

The Shire maintains a register of complaints which records all complaints that result in an action under the *Local Government Act 1995* s5.121 (6)(b) or (c). The register of complaints is to include for each recorded complaint:

- Name of Council Member about whom the complaint is made;
- Name of the person who makes the complaint;
- A description of the minor breach that the Standards Panel finds has occurred; and
- Details of the action taken.

In the financial year ending 30 June 2022 no complaints were entered into the Register of Complaints under Section 5.121 of the *Local Government Act 1995*.



Record Keeping Statement

Under the *State Records Act 2000*, the Shire of Harvey is required to have a Record Keeping Plan (RKP) that is approved by the State Records Commission.

The Shire completed the amendment to the RKP, information statement, records disaster recovery plan, records induction manual, records policy and records procedures. An information structure review was started and a Business Classification Scheme (BCS) was developed. This review is ongoing and will result in efficiency gains for the whole organisation through even greater access to information.



Public Interest Disclosure

The *Public Interest Disclosure Act 2003* facilitates the disclosure of public interest information, and provides for the protection of those making such disclosure and those who are subject of the disclosures. The Act provides a system for the matters disclosed to be investigated and for appropriate action to be taken. There was one Public Interest Disclosure assessed at the Shire in 2021-2022.



Delegations Review

In accordance with Section 5.46 of the *Local Government Act 1995* a review was undertaken of the Shire's Delegations Register during this period.



Compliance

Regulation 17 Review

Under Section 17 of the Local Government (Audit) Regulations 1996, the Shire must complete a Regulation 17 Review at least once every three years to review the appropriateness and effectiveness of its systems and procedures in relation to risk management, internal control and legislative compliance. Areas identified as requiring attention include enhancing project management and tendering processes, development of a risk management process, improving internal control accounting processes, the development of a Charter for the Audit Committee and development of a formal complaints handling process. The next Regulation 17 Review is scheduled to occur in 2023.

Compliance Audit Return

The Department of Local Government, Sport and Cultural Industries requires the Shire to complete a Compliance Audit Return annually. For the period 1 January 2021 to 31 December 2021, there was one issue of non-compliance reported.



National Competition Policy Statement

The Federal and State governments have a Competition Principles Agreement in place, which is binding on local government. The Agreement requires the Shire to carry out a number of procedures and include a report on the matter in each year's Annual Report. The three areas that affect local government are:

1. Competitive neutrality - to remove benefits (and costs) which accrue to government business as a result of their public ownership.
2. Structural reform - local government is required to reform the structure of publicly owned monopoly businesses where it is proposed to introduce competition.

3. Legislation review - to review legislation that restricts competition.

The full requirements of the package are contained in a statement issued by the Department of Local Government, Sport and Cultural Industries.

Competitive neutrality

Local Governments are required to apply the principle of competitive neutrality to all business activities generating user-pays income. The principle of competitive neutrality is that Government businesses should not enjoy a competitive advantage, or disadvantage, simply as a result of their public sector ownership. Annual Reports must show that a public benefit test has been conducted for all significant business activities (over \$200,000) to determine if competitive neutrality is in the public interest. Within these criteria the Shire had no disclosures for the reporting period with respect to competitive neutrality:

- The Shire does not operate a business enterprise that has been classified by the Australian Bureau of Statistics as either a Public Trading Enterprise or Public Financial Enterprise;
- During the reporting period the Shire did not receive any complaints or did not become aware of any allegations of non-compliance with the competitive neutrality principles made by a private entity against the Shire; and
- The Shire continues to monitor Council policies and local laws for anti-competitive practices.

Structural reform

In this area, the Shire has no monopoly activities.

Legislation review

The Shire holds a portfolio of local laws (previously known as by-laws) which may or may not conflict with the Competition Principles Agreement. Section 3.16 of the *Local Government Act 1995* requires that all of the local laws of a Local Government must be reviewed within an eight year period after their commencement to determine if they should remain unchanged or be repealed or amended.

There were no local laws reviewed in the 2021-2022 financial year.



Annual Salaries

The Local Government (Administration) Regulations 1996 requires the Shire to provide information on the remuneration paid or provided to the CEO and the number of employees who are entitled to an annual salary of \$130,000 or more and to break those employees into salary bands of \$10,000.

CEO Remuneration as at 30 June 2022

Cash Salary	\$240,395
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Package Benefits	\$51,139
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TOTAL PACKAGE	\$291,534
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Salary Range (cash basis)	2020- 2021	2021- 2022
\$130,000 and \$139,999	0	0
\$140,000 and \$149,999	0	0
\$150,000 and \$159,999	3	1
\$160,000 and \$169,999	0	2
\$170,000 and \$179,999	1	1
\$180,000 and \$189,999	0	0
\$190,000 and \$199,999	0	0
\$200,000 and \$209,999	0	0
\$210,000 and \$219,999	1	0
\$220,000 and \$229,999	0	0
\$230,000 and \$239,999	0	0
\$240,000 and \$249,999	0	1
TOTAL STAFF OVER \$130,000	5	5



Primary and Annual Returns

In accordance with Section 5.75 and 5.76 of the *Local Government Act 1995* all relevant persons lodged an Annual Return by the due date of 31 August 2021 and a primary return within three months of their start date. In 2021-2022, there was 100% compliance in this area.



Procurement of Services

Procurement is conducted in compliance with the requirements of the *Local Government Act 1995*, the *Local Government (Functions and General) Regulations 1996* and in accordance with the Shire's Code of Conduct and Purchasing Policy.

2021-2022 Tenders Advertised and Contract Awarded	#	\$
Goods and Services	4*	\$1,085,853
Disposal of Assets and/or Machinery	0	\$0
Construction Project Tenders < \$250,000	1	\$191,378
Construction Project Tenders \$250,000 to \$1,000,000	2	\$1,270,990
Construction Project Tenders > \$2,000,000	4	\$10,232,122
TOTAL	11	\$12,790,343

*Note – there are three tenders that cannot have a total value put on them due to rate costs of tender for supply of goods.

Priority Projects 2022-2023

In the coming financial year, the Shire of Harvey has identified the following major priorities:

- Continuation of the Ridley Place Foreshore Master Plan project.
- Ongoing development of the Yarloop Workshops site as part of Yarloop's Town Development Plan.
- Consultation and commencing construction of fit-for-purpose Community Precincts in Harvey and Australind.
- Development of the Binningup Foreshore Precinct Master Plan to provide much-needed facilities to a growing coastal community and drive the Region's visitor economy.
- Upgrade of the Harvey Senior Citizens Centre to meet both the current and future needs of the Harvey seniors population.
- Development of the Harvey Region Trails and Adventure Master Plan to create must-visit adventure experiences.
- Expansion of the Leschenault Leisure Centre's indoor courts to cater for Australind and Leschenault's expected population growth and WA's developing sport tourism market.
- Delivery of the Harvey Region Tourism Road Map 2031 Implementation Plan and the establishment of the Destination Harvey Region business unit.
- Construction of 12 new independent low cost living units at Brunswick River Cottages.



Councillor Meeting Attendance

	Ordinary	Briefings	Special	Audit	Attendance Fee	Allowance [#]
NUMBER OF MEETINGS	12	12	1	3		
Cr Paul Gillett (President)	12	12	1	3 [^]	\$31,149	\$55,821
Cr Michelle Campbell (Deputy)	12	12	1	3 [^]	\$16,640	\$12,855
Cr Paul Beech	12	12	1	3 [^]	\$16,640	\$2,734
Cr Michelle Boylan	8	10	1	N/A	\$16,640	\$1,385
Cr John Bromham	10	11	1	3 [^]	\$16,640	\$1,385
Cr Francis Burgoyne	11	9	1	N/A	\$16,640	\$1,385
Cr Joe Capogreco*	9	8	1	N/A	\$12,480	\$1,984
Cr Craig Carbone	11	1	1	N/A	\$16,640	\$1,671
Cr Robyn Coleman	11	8	1	N/A	\$16,640	\$2,518
Cr Wendy Dickinson	12	12	1	3 [^]	\$16,640	\$3,133
Cr Tania Jackson	9	7	1	N/A	\$16,640	\$1,796
Cr Dakota Krispyn*	9	8	1	2	\$12,480	\$3,732
Cr Amanda Lovitt	12	10	1	3 [^]	\$16,640	\$3,279
Cr Bill Adams**	1	1	N/A	N/A	\$1,502	\$0
Cr Derrick Simpson***	2	2	N/A	1 [^]	\$4,160	\$0

* Commenced October 2021 ** Ended August 2021 *** Ended October 2021 ^ Audit Committee Members in 2020 - 2021 * Includes Communication, IT and Travel

Council Committees

Under the *Local Government Act 1995*, local governments are required to have an Audit Committee that meets at least twice a year. The Audit Committee ensures the Shire of Harvey fulfills its governance responsibilities in areas such as financial and risk management, internal control structure, ethical accountability and legislative compliance. In the reporting period, three Audit Committee meetings were held.

Non-statutory Committees include the CEO Employment Committee, Bush Fire Advisory Committee and Local Emergency Management Committee.

Council Member Demographic Information

The Local Government (Administration) Regulations 1996, requires that if the information is available the Council should report the number of Council Members that are in specified age ranges along with the gender, linguistic background and country of birth of Elected Members. The details regarding this as supplied by Council Members is outlined below and on the following page.

Council Member Age Ranges	Number of Members in Range
Between 18 and 24	0
Between 25 and 34	1
Between 35 and 44	0
Between 45 and 54	3
Between 55 and 64	7
Over 64	2

Council Member	Gender	Linguistic Background	Country of Birth	Identify as Aboriginal or Torres Strait Islander Y/N
Cr Paul Gillett (President)	M	English	Australia	N
Cr Michelle Campbell (Deputy)	F	English	Australia	N
Cr Paul Beech	M	English	UK	N
Cr Michelle Boylan	F	English	Australia	N
Cr John Bromham	M	English	England	N
Cr Francis Burgoyne	M	English	Australia	N
Cr Joe Capogreco*	M	English/Italian	Australia	N
Cr Craig Carbone	M			
Cr Robyn Coleman	F	English	Australia	N
Cr Wendy Dickinson	F	English	Australia	N
Cr Tania Jackson	F			
Cr Dakota Krispyn*	M	English	Australia	N
Cr Amanda Lovitt	F	English/Slovak	Australia	N
Cr Bill Adams**	M			
Cr Derrick Simpson***	M			

* Commenced October 2021 ** Ended August 2021 *** Ended October 2021

Council Member Essentials Training

In accordance with the *Local Government Act 1995* and *Local Government (Administration) Regulations 1996*, Elected Members are required to attend mandatory training within 12 months of being elected to ensure they have the skills and knowledge required to perform their role.

Council Member	Serving on Council	Understanding Financial Reports and Budgets	Meeting Procedures	Understanding Local Government	Conflicts of Interest
Cr Paul Gillett (President)	✓	✓	✓	✓	✓
Cr Michelle Campbell (Deputy)	✓	✓	✓	✓	✓
Cr Paul Beech	✓	✓	✓	✓	✓
Cr Michelle Boylan	*	*	*	*	*
Cr John Bromham	✓	✓	✓	✓	✓
Cr Francis Burgoyne	✓	✓	✓	✓	✓
Cr Joe Capogreco	✓	*	✓	✓	✓
Cr Craig Carbone	✓	✓	✓	✓	✓
Cr Robyn Coleman	✓	✓	✓	✓	✓
Cr Wendy Dickinson	✓	*	✓	✓	*
Cr Tania Jackson	✓	✓	✓	✓	✓
Cr Dakota Krispyn	✓	✓	✓	✓	✓
Cr Amanda Lovitt	✓	✓	*	✓	✓

Completed * Incomplete

Financial Report

2021-2022

Key Financial Indicators



\$54,001,296

(total expenditure
ex depreciation)

Budget



\$22,539,677

Rates



\$0

New borrowings



\$26,857,497

Reserves



13,094

Rateable properties



\$7,432,889

Fees and charges
generated revenue

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

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The Shire of Harvey conducts the operations of a local government with the following community vision:

Together, Towards a even better lifestyle.

Principal place of business:
102 Uduc Road, Harvey

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

The attached financial report of the Shire of Harvey 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 Harvey 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

14 day of

December 2022



Chief Executive Officer

Annie Riordan

Name of Chief Executive Officer



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

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
Revenue				
Rates	26(a),2(a)	23,326,109	22,539,677	22,209,515
Operating grants, subsidies and contributions	2(a)	6,214,838	4,932,760	4,448,938
Fees and charges	25(c),2(a)	7,432,889	7,761,645	7,193,616
Interest earnings	2(a)	202,680	339,977	395,711
Other revenue	2(a)	276,640	249,760	333,579
		37,453,156	35,823,819	34,581,359
Expenses				
Employee costs		(14,776,066)	(14,796,094)	(14,137,666)
Materials and contracts		(14,109,724)	(15,796,572)	(11,263,972)
Utility charges		(1,035,586)	(1,030,572)	(1,008,620)
Depreciation	10(a)	(8,404,700)	(7,942,649)	(8,086,441)
Finance costs	2(b)	(32,467)	(50,018)	(37,212)
Insurance		(838,778)	(985,741)	(896,129)
Other expenditure	2(b)	(1,218,080)	(805,000)	(2,061,616)
		(40,415,401)	(41,406,646)	(37,491,656)
		(2,962,245)	(5,582,827)	(2,910,297)
Capital grants, subsidies and contributions	2(a)	7,808,987	16,154,586	7,751,455
Profit on asset disposals	10(b)	275,427	117,700	62,749
Loss on asset disposals	10(b)	(5,227)	(37,600)	(17,483)
Fair value adjustments to financial assets at fair value through profit or loss		6,994	0	4,527
Share of net profit of associates accounted for using the equity method	21	(2,948,449)	0	0
		5,137,732	16,234,686	7,801,248
Net result for the period	25(b)	2,175,487	10,651,859	4,890,951
Total other comprehensive income for the period	17	0	0	0
Total comprehensive income for the period		2,175,487	10,651,859	4,890,951

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



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

	NOTE	2022 \$	2021 \$
CURRENT ASSETS			
Cash and cash equivalents	3	36,047,536	38,612,998
Trade and other receivables	5	1,936,140	1,296,110
Other financial assets	4(a)	2,036,100	41,981
Inventories	6	41,002	58,358
Other assets	7	628,821	487,245
TOTAL CURRENT ASSETS		40,689,599	40,496,692
NON-CURRENT ASSETS			
Trade and other receivables	5	264,440	238,766
Other financial assets	4(b)	812,064	841,170
Investment in associate	21(a)	105,207	0
Property, plant and equipment	8	127,434,583	126,457,446
Infrastructure	9	406,196,249	401,799,388
Right-of-use assets	11(a)	55,429	29,884
TOTAL NON-CURRENT ASSETS		534,867,972	529,366,654
TOTAL ASSETS		575,557,571	569,863,346
CURRENT LIABILITIES			
Trade and other payables	12	7,373,671	8,119,513
Other liabilities	13	3,119,244	2,132,723
Lease liabilities	11(b)	37,028	20,432
Borrowings	14	182,435	142,125
Employee related provisions	15	2,806,278	2,464,995
TOTAL CURRENT LIABILITIES		13,518,656	12,879,788
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	18,462	10,292
Borrowings	14	981,706	1,199,546
Employee related provisions	15	224,795	385,283
Other provisions	16	3,420,851	3,224,480
TOTAL NON-CURRENT LIABILITIES		4,645,814	4,819,601
TOTAL LIABILITIES		18,164,470	17,699,389
NET ASSETS		557,393,101	552,163,957
EQUITY			
Retained surplus		126,809,172	121,839,468
Reserve accounts	29	26,857,497	26,598,058
Revaluation surplus	17	403,726,431	403,726,431
TOTAL EQUITY		557,393,101	552,163,957

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



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

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2020		114,269,811	29,276,764	403,726,431	547,273,006
Comprehensive income for the period					
Net result for the period		4,890,951	0	0	4,890,951
Total comprehensive income for the period		4,890,951	0	0	4,890,951
Transfers from reserves	29	5,290,464	(5,290,464)	0	0
Transfers to reserves	29	(2,611,758)	2,611,758	0	0
Balance as at 30 June 2021		121,839,468	26,598,058	403,726,431	552,163,957
Initial Recognition of Investments in Associate		3,053,656			3,053,656
Comprehensive income for the period					
Net result for the period		2,175,487	0	0	2,175,487
Total comprehensive income for the period		2,175,487	0	0	5,229,143
Transfers from reserves	29	5,435,518	(5,435,518)	0	0
Transfers to reserves	29	(5,694,957)	5,694,957	0	0
Balance as at 30 June 2022		126,809,172	26,857,497	403,726,431	557,393,100

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

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

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		23,204,716	22,539,677	22,385,693
Operating grants, subsidies and contributions		6,801,317	4,932,760	5,742,595
Fees and charges		7,440,036	7,761,645	7,193,616
Interest received		202,680	339,977	395,711
Other revenue		276,640	249,760	333,579
		37,925,389	35,823,819	36,051,194
Payments				
Employee costs		(14,487,322)	(14,796,094)	(13,859,738)
Materials and contracts		(15,042,781)	(11,971,571)	(10,944,622)
Utility charges		(1,035,586)	(1,030,572)	(1,008,620)
Finance costs		(32,467)	(50,018)	(37,212)
Insurance paid		(838,778)	(985,741)	(896,129)
Other expenditure		(1,218,080)	0	(2,061,616)
		(32,655,014)	(28,833,996)	(28,807,937)
Net cash provided by (used in) operating activities	18(b)	5,270,375	6,989,823	7,243,257
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for financial assets at amortised cost		(2,000,000)	(130,000)	0
Payments for purchase of property, plant & equipment	8(a)	(5,054,414)	(20,426,265)	(5,217,832)
Payments for construction of infrastructure	9(a)	(9,296,742)	(12,372,870)	(10,644,133)
Non-operating grants, subsidies and contributions		7,808,987	16,154,586	7,751,455
Proceeds from financial assets at amortised cost - self supporting loans		41,981	130,000	50,813
Proceeds from sale of property, plant & equipment	10(b)	876,821	709,500	378,791
Net cash provided by (used in) investing activities		(7,623,367)	(15,935,049)	(7,680,906)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	28(a)	(177,530)	(183,962)	(185,481)
Payments for principal portion of lease liabilities	28(c)	(34,938)	(34,073)	(24,256)
Net cash provided by (used in) financing activities		(212,469)	(218,035)	(209,737)
Net increase (decrease) in cash held		(2,565,462)	(9,163,261)	(647,386)
Cash at beginning of year		38,612,998	37,833,656	39,260,384
Cash and cash equivalents at the end of the year	18(a)	36,047,536	28,670,394	38,612,998

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

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

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
NET CURRENT ASSETS - At start of financial year - surplus/(deficit)	27(b)	1,727,923	3,557,915	2,302,471
OPERATING ACTIVITIES				
Revenue from operating activities (excluding general rate)				
Rates (excluding general rate)	26(b)	1,562,157	720,376	1,692,187
Operating grants, subsidies and contributions		6,214,838	4,932,760	4,448,938
Fees and charges		7,432,889	7,761,645	7,193,616
Interest earnings		202,680	339,977	395,711
Other revenue		276,640	249,760	333,579
Profit on asset disposals	10(b)	275,427	117,700	62,749
Fair value adjustments to financial assets at fair value through profit or loss		6,994	0	4,527
		15,971,625	14,122,218	14,131,307
Expenditure from operating activities				
Employee costs		(14,776,067)	(14,796,095)	(14,137,666)
Materials and contracts		(14,109,724)	(15,796,572)	(11,263,972)
Utility charges		(1,035,586)	(1,030,572)	(1,008,620)
Depreciation		(8,404,700)	(7,942,649)	(8,086,441)
Finance costs		(32,467)	(50,018)	(37,212)
Insurance		(838,778)	(985,741)	(896,129)
Other expenditure		(1,218,080)	(805,000)	(2,061,616)
Loss on asset disposals	10(b)	(5,227)	(37,600)	(17,483)
Share of net profit of associates and joint ventures accounted for using the equity method		(2,948,449)	0	0
		(43,369,078)	(41,444,247)	(37,509,139)
Non-cash amounts excluded from operating activities	27(a)	11,037,581	9,974,480	7,497,893
Amount attributable to operating activities		(16,359,872)	(17,347,549)	(15,879,939)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		7,808,987	16,154,586	7,751,455
Proceeds from disposal of assets	10(b)	876,821	709,500	378,791
Proceeds from financial assets at amortised cost - self supporting loans		41,981	130,000	50,813
Payments for financial assets at amortised cost - self supporting loans		0	(130,000)	0
Purchase of property, plant and equipment	8(a)	(5,054,414)	(20,426,265)	(5,217,832)
Purchase and construction of infrastructure	9(a)	(9,296,742)	(12,372,870)	(10,644,133)
		(5,623,367)	(15,935,049)	(7,680,906)
Amount attributable to investing activities		(5,623,367)	(15,935,049)	(7,680,906)
FINANCING ACTIVITIES				
Repayment of borrowings	28(a)	(177,530)	(183,962)	(185,481)
Payments for principal portion of lease liabilities	28(c)	(34,938)	(34,073)	(24,256)
Transfers to reserves (restricted assets)	29	(5,694,957)	(2,810,164)	(2,611,760)
Transfers from reserves (restricted assets)	29	5,435,518	10,933,581	5,290,464
Amount attributable to financing activities		(471,908)	7,905,382	2,468,967
Surplus/(deficit) before imposition of general rates		(20,727,224)	(21,819,301)	(18,789,407)
Total amount raised from general rates	26(a)	21,763,952	21,819,301	20,517,328
Surplus/(deficit) after imposition of general rates	27(b)	1,036,728	0	1,727,921

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

SHIRE OF HARVEY
FOR THE YEAR ENDED 30 JUNE 2022

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

1. BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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 4 of the financial report.

Judgements and estimates

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

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

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

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

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

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Reduces future Specified Area Rate requirements	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 contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	When assets are controlled
Fees and Charges	Waste management collection; Use of halls and facilities; Gym and pool memberships; Cemetery services, library fees, reinstatements and private works; Commission on licensing; Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Various - some a single point in time, and others over time.	Payment in full in advance	Refund in certain circumstances	Various - some on payment and issue of the licence, others on basis of provision of service or completion of works
Other Revenue	Rates instalment fees and sundry income including search fees	Single point in time	Not applicable	Not applicable	When rates instalment notice is issued; Output method based on provision of service

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

Revenue Recognition

Revenue recognised during the year under each basis of recognition by nature 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	23,326,109	0	23,326,109
Operating grants, subsidies and contributions	362,137	0	0	5,852,701	6,214,838
Fees and charges	0	0	0	7,432,889	7,432,889
Interest earnings	0	0	67,271	135,409	202,680
Other revenue	0	0	0	276,640	276,640
Non-operating grants, subsidies and contributions	0	7,808,987	0	0	7,808,987
Total	362,137	7,808,987	23,393,380	13,697,639	45,262,143

For the year ended 30 June 2021

Nature or type	Contracts with customers \$	Capital grant/contributions \$	Statutory Requirements \$	Other \$	Total \$
Rates	0	0	22,209,515	0	22,209,515
Operating grants, subsidies and contributions	241,309	0	0	4,207,629	4,448,938
Fees and charges	0	0	0	7,193,616	7,193,616
Interest earnings	0	0	71,853	323,858	395,711
Other revenue	0	0	0	333,579	333,579
Non-operating grants, subsidies and contributions	0	7,751,455	0	0	7,751,455
Total	241,309	7,751,455	22,281,368	12,058,682	42,332,814

SHIRE OF HARVEY
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
Interest earnings				
Financial assets at amortised cost - self supporting loans		20,761	15,554	23,212
Interest on reserve funds		69,913	133,977	216,791
Rates instalment and penalty interest (refer Note 26(e))		67,271	71,000	71,853
Other interest earnings		44,735	119,446	83,855
		202,680	339,977	395,711
(b) Expenses				
Auditors remuneration				
- Audit of the Annual Financial Report		24,908	40,000	40,000
- Other services		4,739	0	4,810
		29,647	40,000	44,810
Finance costs				
Borrowings	28(a)	30,851	31,988	35,981
Lease liabilities	28(c)	1,616	0	1,230
		32,467	31,988	37,211
Other expenditure				
Discount Allowed on Rates Received		826,747	805,000	1,021,961
Community Donations and Contributions		304,590	0	0
Sundry expenses		86,743	0	950,657
		1,218,080	805,000	2,061,616

*Elected Members Remuneration for the Financial Year 2021/22 is shown under "Materials and Contracts"

SHIRE OF HARVEY
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
Term deposits
Total cash and cash equivalents

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

Note	2022	2021
	\$	\$
	951,752	38,612,998
	35,095,784	0
18(a)	36,047,536	38,612,998
	3,471,933	5,658,111
18(a)	32,575,603	32,954,887
	36,047,536	38,612,998

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.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

Restricted financial assets

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

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

4. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost

Other financial assets at amortised cost

Self supporting loans receivable
Term deposits

Held as
- Unrestricted other financial assets at amortised cost
- Restricted other financial assets at amortised cost

(b) Non-current assets

Financial assets at 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
	\$	\$
	2,036,100	41,981
	2,036,100	41,981
27(b)	36,100	41,981
	2,000,000	0
	2,036,100	41,981
	36,100	41,981
18(a)	2,000,000	0
	2,036,100	41,981
	675,908	712,008
	136,156	129,162
	812,064	841,170
	675,908	712,008
	675,908	712,008
	136,156	129,162
	136,156	129,162

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

5. TRADE AND OTHER RECEIVABLES

Current

Rates receivable
Trade and other receivables
Allowance for credit losses of trade and other receivables

Note	2022	2021
	\$	\$
	1,407,188	1,160,053
	536,099	136,057
22(b)	(7,147)	0
	1,936,140	1,296,110
	264,440	238,766
	264,440	238,766

Non-current

Pensioner's rates and ESL deferred

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

6. INVENTORIES

	Note	2022	2021
Current		\$	\$
Fuel and materials		27,281	40,834
Visitor centre stock		13,721	17,524
		41,002	58,358

The following movements in inventories occurred during the year:

Balance at beginning of year	58,358	38,211
Additions to inventory	(17,356)	20,147
Balance at end of year	41,002	58,358

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

7. OTHER ASSETS

Other assets - current

Accrued income
 Security Deposit for Mulgara House

2022	2021
\$	\$
625,821	487,245
3,000	0
628,821	487,245

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.

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

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Note	Land \$	Buildings - non- specialised \$	Buildings - specialised \$	Total land and buildings \$	Furniture and equipment \$	Plant and equipment \$	Landfill Cells \$	Public Library Stock \$	Total property, plant and equipment \$
Balance at 1 July 2020		28,337,000	87,947,017	0	116,284,017	1,079,954	6,664,535	591,097	339,699	124,959,302
Additions			3,135,571		3,135,571	585,267	1,496,994			5,217,832
Disposals		0	0	0	0	0	(333,526)	0	0	(333,526)
Depreciation	10(a)		(2,110,226)		(2,110,226)	(236,540)	(919,082)	(53,737)	(66,577)	(3,386,162)
Balance at 30 June 2021		28,337,000	88,972,362	0	117,309,362	1,428,681	6,908,921	537,360	273,122	126,457,446
Comprises:										
Gross balance amount at 30 June 2021		28,337,000	91,082,589	0	119,419,589	1,864,808	8,463,900	1,880,762	339,699	131,968,758
Accumulated depreciation at 30 June 2021		0	(2,110,227)	0	(2,110,227)	(436,127)	(1,554,979)	(1,343,402)	(66,577)	(5,511,312)
Balance at 30 June 2021		28,337,000	88,972,362	0	117,309,362	1,428,681	6,908,921	537,360	273,122	126,457,446
Additions			3,507,758		3,507,758	340,915	1,205,741	0	0	5,054,414
Disposals		0	0	0	0	0	(606,620)	0	0	(606,620)
Depreciation	10(a)		(2,173,380)		(2,173,380)	(310,017)	(879,523)	(53,736)	(54,001)	(3,470,657)
Balance at 30 June 2022		28,337,000	90,306,740	0	118,643,740	1,459,579	6,628,519	483,624	219,121	127,434,583
Comprises:										
Gross balance amount at 30 June 2022		28,337,000	94,590,347	0	122,927,347	2,205,723	8,766,596	1,880,762	339,699	136,120,127
Accumulated depreciation at 30 June 2022		0	(4,283,606)	0	(4,283,606)	(746,145)	(2,138,078)	(1,397,137)	(120,578)	(8,685,544)
Balance at 30 June 2022		28,337,000	90,306,741	0	118,643,741	1,459,578	6,628,518	483,625	219,121	127,434,583

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

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land	2 & 3	Sales Comparison Approach to market type properties and the Cost Approach to non-market type properties.	Valuation completed by Australia Pacific Valuers	30 June 2020	Price per m2
Buildings - non-specialised	3	Cost Approach using depreciated replacement cost	Valuation completed by Australia Pacific Valuers	30 June 2020	Actual dimensions and unit rates derived from market evidence
Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.					
During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.					
(ii) Cost					
Furniture and equipment	3	N/A	Cost	Not applicable	N/A
Plant and equipment	2 & 3	N/A	Cost	Not applicable	N/A

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

9. INFRASTRUCTURE

(a) Movements in Balances

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

	Note	Infrastructure - roads	Infrastructure - Footpaths	Infrastructure - Drainage	Infrastructure - Bridges	Infrastructure - Drainage Basins	Total Infrastructure
		\$	\$	\$	\$	\$	\$
Balance at 1 July 2020		300,323,202	21,878,565	32,595,517	36,608,493	4,425,459	395,831,236
Additions		6,781,610	1,635,601	1,287,877	258,621	680,424	10,644,133
Depreciation	10(a)	(3,239,139)	(361,036)	(626,032)	(357,692)	(92,082)	(4,675,981)
Balance at 30 June 2021		303,865,673	23,153,130	33,257,362	36,509,422	5,013,801	401,799,388
Comprises:							
Gross balance at 30 June 2021		310,148,853	24,394,938	35,109,607	37,222,513	5,282,859	412,158,770
Accumulated depreciation at 30 June 2021		(6,283,180)	(1,241,808)	(1,852,245)	(713,091)	(269,058)	(10,359,382)
Balance at 30 June 2021		303,865,673	23,153,130	33,257,362	36,509,422	5,013,801	401,799,388
Additions		7,921,214	674,811	630,419	43,406	26,892	9,296,742
Depreciation	10(a)	(3,414,711)	(384,747)	(640,169)	(358,045)	(102,211)	(4,899,883)
Balance at 30 June 2022		308,372,176	23,443,194	33,247,612	36,194,783	4,938,482	406,196,247
Comprises:							
Gross balance at 30 June 2022		318,070,068	25,069,749	35,740,027	37,265,919	5,309,751	421,455,514
Accumulated depreciation at 30 June 2022		(9,697,891)	(1,626,555)	(2,492,414)	(1,071,136)	(371,269)	(15,259,265)
Balance at 30 June 2022		308,372,177	23,443,194	33,247,613	36,194,783	4,938,482	406,196,249

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

9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Infrastructure - roads	3	Cost Approach using depreciated replacement cost	Management Valuation	30 June 2018	Unit rates are based on construction cost. Unit rates are per m2. Valuation is based on the condition ratings supplied by Talis Consultants (2018).
Infrastructure - Footpaths	3	Cost Approach using depreciated replacement cost	Pickup and valuation was completed by Talis Consultants	30 June 2018	Unit cost and useful life are based on report by Talis Consultants (2018). Unit rates are per m2. Valuation is based on the condition ratings supplied by Talis Consultants.
Infrastructure - Drainage	3	Cost Approach using depreciated replacement cost	Management Valuation	30 June 2018	Valuation is based on construction cost and remaining useful life. Unit cost and useful life are based on a report by CB Traffic Solutions (2016). Unit rates are per m and per item.
Infrastructure - Bridges	3	Cost Approach using depreciated replacement cost	Valuation completed by Australia Pacific Valuers	30 June 2018	Actual dimensions and unit rates derived from market evidence.
Infrastructure - Drainage Basins	3	Cost Approach using depreciated replacement cost	Management Valuation	30 June 2018	Valuation is based on construction costs and remaining useful life. Unit rates are per m and per item.

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

10. FIXED ASSETS

(a) Depreciation

	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Buildings - non-specialised	8(a)	2,173,380	2,096,411	2,110,226
Furniture and equipment	8(a)	310,017	271,878	236,540
Plant and equipment	8(a)	879,523	958,627	919,082
Landfill Cells	8(a)	53,736	0	53,737
Public Library Stock	8(a)	54,001	0	66,577
Infrastructure - roads	9(a)	3,414,711	3,167,953	3,239,139
Infrastructure - Footpaths	9(a)	384,747	358,036	361,036
Infrastructure - Drainage	9(a)	640,169	616,284	626,032
Infrastructure - Bridges	9(a)	358,045	355,728	357,692
Infrastructure - Drainage Basins	9(a)	102,211	93,732	92,082
Right-of-use assets - Vehicles	11(a)	19,979	0	24,297
Right-of-use assets - land and buildings	11(a)	14,181	0	0
Right-of-use assets - plant and equipment	11(a)	0	24,000	0
		8,404,700	7,942,649	8,086,440

Depreciation rates

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

Asset Class	Useful life
Buildings	10 to 80 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 20 years
Sealed roads and streets	10 to 60 years
formation	not depreciated
Bridges	100 to 150 years
pavement	70 to 80 years
Gravel roads formation	not depreciated
Footpaths - Concrete	60 to 80 years
Stormwater pipes and pits	30 to 80 years
Sewerage piping	60 to 80 years
Water sensitive urban design	50 years
Right of use (buildings)	Based on the remaining lease
Right of use (plant and equipment)	Based on the remaining lease
Intangible assets - computer software licence	5 years

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

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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment	606,621	876,821	275,427	(5,227)	629,400	709,500	117,700	(37,600)	333,526	378,791	62,749	(17,484)
	606,621	876,821	275,427	(5,227)	629,400	709,500	117,700	(37,600)	333,526	378,791	62,749	(17,484)

The following assets were disposed of during the year.

	2022 Actual Net Book Value	2022 Actual Sale Proceeds	2022 Actual Profit	2022 Actual Loss
	\$	\$	\$	\$
Plant and Equipment				
Governance				
H9058 - Subaru Forester	18,000	23,182	5,182	0
H9012 - Isuzu MU-X	15,161	22,273	7,112	0
Law, order, public safety				
H9059 - Mitsubishi Triton	23,000	22,273	0	(727)
Health				
H9011 - Trailblazer LTZ	24,600	28,636	4,036	0
H9010 - Holden Trailblazer	20,000	29,091	9,091	0
H20901 - Suzuki Van	4,000	682	0	(3,318)
Community amenities				
H9045 - Ford Ranger 75MY	37,000	37,273	273	0
Recreation and culture				
H9079 - Holden Equinox	15,000	15,455	455	0
Economic services				
H9013 - Ford Ranger	35,886	36,364	478	0
H9042 - Nissan Xtrail	20,574	21,818	1,244	0
Other property and services				
H9096 - Holden Trailblazer	24,000	30,000	6,000	0
H9043 - Hino 300 Series	20,000	36,364	16,364	0
H9019 - Hino 500 Series	42,222	61,818	19,596	0
H9070 - Colorado LS	19,200	20,455	1,255	0
H9017 - UD Truck GW26	50,000	113,369	63,369	0
H9020 - UD Truck GW26	60,000	122,676	62,676	0
H9040 - Bomag BW2110 Roller	29,000	44,243	15,243	0
H9065 - Hino Truck	19,000	40,909	21,909	0
H14386 - Howard Porter Trailer	8,264	27,395	19,131	0
H9003 - Mitsubishi Triton GLX	23,000	21,818	0	(1,182)
H9077 - Holden Trailblazer LTZ	27,000	28,182	1,182	0
H9069 - Holden Colorado LS	19,200	24,636	5,436	0
H9093 - Holden Colorado LTZ	30,000	32,818	2,818	0
H9089 - Holden Colorado TD	21,908	33,636	11,728	0
Mower Husqvarna Z242E	606	1,455	849	0
	606,621	876,821	275,427	(5,227)

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 HARVEY
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FOR THE YEAR ENDED 30 JUNE 2022

11. LEASES

(a) Right-of-Use Assets

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

Note	Right-of-use assets - Vehicles	Right-of-use assets - land and buildings	Right-of-use assets Total
	\$	\$	\$
Balance at 1 July 2020	54,181	0	54,181
Depreciation	(24,297)		(24,297)
Balance at 30 June 2021	29,884	0	29,884
Additions	0	59,705	59,705
Depreciation	10(a) (19,979)	(14,181)	(34,160)
Balance at 30 June 2022	9,905	45,524	55,429

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

		2022 Actual	2021 Actual
		\$	\$
Depreciation on right-of-use assets	10(a)	(34,160)	(24,297)
Interest expense on lease liabilities	28(c)	(1,616)	(1,229)
Short-term lease payments recognised as expense		(34,938)	(24,255)
Total amount recognised in the statement of comprehensive income		(70,714)	(49,781)

Total cash outflow from leases

(36,554) (25,486)

(b) Lease Liabilities

Current		37,028	20,432
Non-current		18,462	10,292
	28(c)	55,490	30,724

SIGNIFICANT ACCOUNTING POLICIES

Leases

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

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

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

Details of individual lease liabilities required by regulations are provided at Note 28(c).

Right-of-use assets - valuation measurement

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

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

Right-of-use assets - depreciation

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

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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12. TRADE AND OTHER PAYABLES

Current

Sundry creditors	
Prepaid rates	
Accrued payroll liabilities	
ATO liabilities	
Bonds and deposits held	
Accrued Interest on Long Term Borrowings	
Accrued Liabilities	
Prepaid Income	

2022	2021
\$	\$
414,351	2,341,996
1,183,058	1,031,642
285,588	210,629
128,536	95,545
4,598,862	4,224,106
8,582	50,196
754,088	158,985
606	6,414
7,373,671	8,119,513

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.

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13. OTHER LIABILITIES

Current

Contract liabilities

Reconciliation of changes in contract liabilities

Opening balance

Additions

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

2022	2021
\$	\$
3,119,244	2,132,723
3,119,244	2,132,723
2,132,723	935,573
3,119,244	2,132,723
(2,132,723)	(935,573)
3,119,244	2,132,723

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.

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.

SHIRE OF HARVEY
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FOR THE YEAR ENDED 30 JUNE 2022

14. BORROWINGS

	Note	2022			2021		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		182,435	981,706	1,164,141	142,125	1,199,546	1,341,671
Total secured borrowings	28(a)	182,435	981,706	1,164,141	142,125	1,199,546	1,341,671

Secured liabilities and assets pledged as security

Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the Shire of Harvey.

The Shire of Harvey has complied with the financial covenants of its borrowing facilities during the 2022 and 2021 years.

SIGNIFICANT ACCOUNTING POLICIES

Borrowing costs

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

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

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 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).

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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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	1,534,601	1,440,367
Long Service Leave	1,271,677	1,024,628
	2,806,278	2,464,995
Long Service Leave	224,795	385,283
	224,795	385,283
	3,031,073	2,850,278

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	903,976	2,464,995
More than 12 months from reporting date	2,127,097	385,283
	3,031,073	2,850,278

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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16. OTHER PROVISIONS

	Note	Provision for Remediation Costs \$	Total \$
Opening balance at 1 July 2021			
Non-current provisions		3,224,480	3,224,480
		3,224,480	3,224,480
Balance at 30 June 2022		3,420,851	3,420,851
Comprises			
Non-current		3,420,851	3,420,851
		3,420,851	3,420,851

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

Under the licence for the operation of the Shire of Harvey waste landfill site, the Shire has obligation to restore the site.

The estimated future obligations include the costs of restoring the affected areas and continued monitoring of the site.

The provision for future remediation costs is the best estimate of the present value of the expenditure required to settle the remediation obligation at the reporting date. Future remediation costs are reviewed annually and any changes in the estimate are reflected in the present value of the remediation 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.

SHIRE OF HARVEY
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FOR THE YEAR ENDED 30 JUNE 2022

17. REVALUATION SURPLUS

	2022 Opening Balance	2022 Revaluation (Decrement)	2022 Closing Balance	2021 Opening Balance	2021 Revaluation Increment	2021 Closing Balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	28,430,912	0	28,430,912	28,430,912	0	28,430,912
Revaluation surplus - Buildings - non-specialised	52,530,074	0	52,530,074	52,530,074	0	52,530,074
Revaluation surplus - Plant and equipment	831,334	0	831,334	831,334	0	831,334
Revaluation surplus - Landfill Cells	30,977	0	30,977	30,977	0	30,977
Revaluation surplus - Infrastructure - roads	241,731,705	0	241,731,705	241,731,705	0	241,731,705
Revaluation surplus - Infrastructure - Footpaths	17,310,816	0	17,310,816	17,310,816	0	17,310,816
Revaluation surplus - Infrastructure - Drainage	27,951,406	0	27,951,406	27,951,406	0	27,951,406
Revaluation surplus - Infrastructure - Bridges	31,832,541	0	31,832,541	31,832,541	0	31,832,541
Revaluation surplus - Infrastructure - Drainage Basins	3,076,666	0	3,076,666	3,076,666	0	3,076,666
	403,726,431	0	403,726,431	404,030,861	0	403,726,431

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were

SHIRE OF HARVEY
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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	36,047,536	28,670,394	38,612,998
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	32,575,603	18,671,970	32,954,887
- Financial assets at amortised cost	4	2,000,000	0	0
		34,575,603	18,671,970	32,954,887
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Restricted reserve accounts	29	26,857,497	18,671,970	26,598,058
Contract Liabilities	13	3,119,244	0	2,132,723
Deposits held under Bonds	12	4,598,862	0	4,224,106
Total restricted financial assets		34,575,603	18,671,970	32,954,887

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

Net result		2,175,487	10,651,859	4,890,951
Non-cash items:				
Adjustments to fair value of financial assets at fair value through profit and loss		(6,994)	0	(4,527)
Depreciation/amortisation		8,404,700	7,942,649	8,086,441
(Profit)/loss on sale of asset		(270,200)	(80,100)	(45,266)
Share of profits of associates		2,948,449	0	0
Changes in assets and liabilities:				
(Increase)/decrease in trade and other receivables		(665,705)		97,095
(Increase)/decrease in other assets		(141,576)		388,788
(Increase)/decrease in inventories		17,357		(20,147)
Increase/(decrease) in trade and other payables		(745,843)	4,500,000	268,113
Increase/(decrease) in employee related provisions		180,795		136,114
Increase/(decrease) in other liabilities		986,521	130,001	1,197,150
Non-operating grants, subsidies and contributions		(7,808,987)	(16,154,586)	(7,751,455)
Net cash provided by/(used in) operating activities		5,270,374	6,989,823	7,243,257

(c) Undrawn Borrowing Facilities
Credit Standby Arrangements

Total amount of credit unused		0		0
Loan facilities				
Loan facilities - current		182,435		142,125
Loan facilities - non-current		981,706		1,199,546
Total facilities in use at balance date		1,164,141		1,341,671
Unused loan facilities at balance date		0		0

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

19. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Elected Member (Shire President Paul Gillett)			
President's annual allowance	44,280	44,280	44,280
Meeting attendance fees	31,149	31,149	31,149
Communication and IT Allowance	1,385	1,385	1,385
Travel and accommodation expenses	10,156		12,184
	86,970	76,814	88,998
Elected member (Deputy Shire President Michelle Campbell)			
Deputy President's annual allowance	11,070	11,070	0
Meeting attendance fees	16,640	16,640	16,640
Communication and IT Allowance	1,385	1,385	1,385
Travel and accommodation expenses	400		865
	29,495	29,095	18,890
Elected member (Councillor Francis Burgoyne)			
Meeting attendance fees	16,640	16,640	16,640
Deputy President's annual allowance	0	0	11,070
Communication and IT Allowance	1,385	1,385	1,385
Travel and accommodation expenses	0	0	2,285
	18,025	18,025	31,380
Elected member (Councillor Paul Beech)			
Meeting attendance fees	16,640	16,640	16,640
Communication and IT Allowance	1,385	1,385	1,385
Travel and accommodation expenses	1,349		1,732
	19,374	18,025	19,757
Elected member (Councillor Michelle Boylan)			
Meeting attendance fees	16,640	16,640	16,640
Communication and IT Allowance	1,385	1,385	1,385
	18,025	18,025	18,025
Elected member (Councillor John Bromham)			
Meeting attendance fees	16,640	16,640	16,640
Communication and IT Allowance	1,385	1,385	1,385
Travel and accommodation expenses	0		4,522
	18,025	18,025	22,547
Elected member (Councillor Craig Carbone)			
Meeting attendance fees	16,640	16,640	16,640
Communication and IT Allowance	1,385	1,385	1,385
Travel and accommodation expenses	287		363
	18,312	18,025	18,388
Elected member (Councillor Robyn Coleman)			
Meeting attendance fees	16,640	16,640	16,640
Communication and IT Allowance	1,385	1,385	1,385
Travel and accommodation expenses	1,905		1,826
	19,930	18,025	19,851
Elected member (Councillor Wendy Dickinson)			
Meeting attendance fees	16,640	16,640	16,640
Communication and IT Allowance	1,385	1,385	1,385
Travel and accommodation expenses	2,398		2,734
	20,423	18,025	20,759
Elected member (Councillor Tania Jackson)			
Meeting attendance fees	16,640	16,640	16,640
Communication and IT Allowance	1,385	1,385	1,385
Travel and accommodation expenses	411		1,815
	18,436	18,025	19,840
Elected member (Councillor Amanda Lovitt)			
Meeting attendance fees	16,640	16,640	16,640
Communication and IT Allowance	1,385	1,385	1,385
Travel and accommodation expenses	1,894		1,570
	19,919	18,025	19,595

Elected member (Councillor Dakota Krispyn)

Meeting attendance fees	12,480	12,480	0
Communication and IT Allowance	1,039	1,039	0
Travel and accommodation expenses	2,806		0
	16,325	13,519	0

Elected member (Councillor Joe Capogreco)

Meeting attendance fees	12,480	12,480	0
Communication and IT Allowance	1,039	1,039	0
Travel and accommodation expenses	599		0
	14,118	13,519	0

Elected member (Ex-Councillor William Adams)

Meeting attendance fees	1,387	4,160	16,640
Communication and IT Allowance	115	346	1,385
Travel and accommodation expenses	0	0	1,714
	1,502	4,506	19,739

Elected member (Ex-Councillor Derrick Simpson)

Meeting attendance fees	4,876	4,160	16,640
Communication and IT Allowance	346	346	1,385
	5,222	4,506	18,025
	317,376	295,172	298,030

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

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
President's annual allowance	44,280	44,280	44,280
Deputy President's annual allowance	11,070	11,070	11,070
Meeting attendance fees	228,772	230,829	230,829
Communication and IT Allowance	17,774	18,005	18,005
Travel and accommodation expenses	22,204	28,000	31,610
19(b)	324,100	332,184	335,794

(b) Key Management Personnel (KMP) Compensation

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

	2022 Actual	2021 Actual
	\$	\$
Short-term employee benefits	923,531	847,187
Post-employment benefits	114,133	94,910
Employee - other long-term benefits	23,068	30,601
Council member costs	324,100	335,794
19(a)	1,384,832	1,308,492

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

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

Termination benefits

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

Council member costs

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

SHIRE OF HARVEY
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FOR THE YEAR ENDED 30 JUNE 2022

19. 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	3,480	9,783
Purchase of goods and services	8,703	81,295
Investments in associates:		
Distributions received from investments in associates	1,344,406	830,065
Amounts payable to related parties:		
Trade and other payables	0	61,708

(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.

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

20. JOINT ARRANGEMENTS

Share of joint operations

Shires of Harvey & Dardanup Joint Town Planning Scheme No.1

The Shire of Harvey and the Shire of Dardanup operate the Joint Town Planning Scheme No.1 for the purpose of (among other things) providing for the construction of roads within the scheme area and the completion in 17/18 of the bridge from Treendale to Eaton.

As a condition of subdivisional development within the scheme area, the Shire of Harvey has collected monies from developers which will continue to go towards the acquisition of land, and the construction of roads and paths.

SIGNIFICANT ACCOUNTING POLICIES

Joint operations

A joint operation is a joint arrangement where the Shire has joint control with another party to the joint arrangement. All parties to joint arrangements have rights to the assets, and obligations for the liabilities relating to the arrangement.

Assets, liabilities, revenues and expenses relating to the Shire's interest in the joint operation are accounted for in accordance with the relevant Australian Accounting Standard.

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

21. INVESTMENT IN ASSOCIATES

(a) Investment in associate

"Set out in the table below are the associates of the "Shire of Harvey". All associates are measured using the equity method."

Name of entity	% of ownership interest		2022	2021
	2022	2021	Actual	Actual
			\$	\$
Bunbury Harvey Regional Council	40.00%	40.00%	105,207	3,053,656
Total equity-accounted investments			105,207	3,053,656

(b) Share of Investment in Bunbury Harvey Regional Council

The Shire of Harvey has a share in the Net Assets of Bunbury Harvey Regional Council (BHRC) as a member council together with City of Bunbury and has a commitment to fund the BHRC under the Regional Council Constitution Agreement. The BHRC provides services in waste management, resource recovery and environmental management and was established in accordance with the Local Government Act 1995. In accordance with AASB128 the Shire's investment has been accounted for using the equity method.

The value of this investment is based on Shire's share of 40% of Net Assets as disclosed in the financial statement of BHRC. The Shire's share is based on the Shire's estimated interest in BHRC and is subject to final negotiation with the City of Bunbury during the year 2022/23

Summarised statement of comprehensive income

	2022	2021
	Actual	Actual
	\$	\$
Revenue	(6,775,553)	(204,671)
Interest income	4,663	13,900
Interest expense	0	0
Depreciation	(600,232)	(570,304)
Profit/(loss) from continuing operations	0	(24,591)
Profit/(loss) for the period	0	(24,591)
Other comprehensive income	(7,371,122)	(761,075)
Total comprehensive income for the period	(7,366,164)	(785,666)
Shire's share of total comprehensive income - 40%	(2,946,466)	(314,266)

Summarised statement of financial position

Cash and cash equivalents	2,258,918	2,578,255
Trade and other receivables	356,888	586,979
Total current assets	2,615,806	3,165,234
Non-Current Assets	4,853,284	5,435,596
Total assets	7,469,090	8,600,830
Current financial liabilities	487,168	469,354
Employee related provisions	307,367	464,577
Other provisions	6,385,420	0
Total current liabilities	7,179,955	933,931
Non-current financial liabilities	21,158	32,758
Total non-current liabilities	21,158	32,758
Total liabilities	7,201,113	966,689

Net assets

Reconciliation to carrying amounts

Opening net assets 1 July	7,634,141	8,419,807
Changes in members contribution		
Profit/(Loss) for the period	0	(24,591)
Other comprehensive income	(7,371,122)	(761,075)
Closing net assets	263,019	7,634,141

Carrying amount at 1 July

-Share of associates net profit/(loss) for the period	0	(9,836)
-Share of associates other comprehensive income arising during the period	(2,948,449)	(304,430)

Carrying amount at 30 June (Refer to Note 22.(a))

	105,207	3,053,656
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SIGNIFICANT ACCOUNTING POLICIES

Investments in associates

An associate is an entity over which the Shire has the power to participate in the financial and operating policy decisions of the investee but not control or joint control of those policies. Investments in associates are accounted for using the equity method. The equity method of accounting, is whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of associate is included in the Shire's profit and loss.

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

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.

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

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

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

(a) Interest rate risk

Cash and cash equivalents

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

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

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
2022					
Cash and cash equivalents	1.25%	36,047,536	35,095,784	951,752	
2021					
Cash and cash equivalents	0.16%	38,612,998	0	38,612,998	

Sensitivity

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

	2022	2021
	\$	\$
Impact of a 1% movement in interest rates on profit and loss and equity*	9,518	386,130

* 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).

SHIRE OF HARVEY
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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	Total	Note
30 June 2022						
Rates receivable						
Expected credit loss	0.00%	0.00%	0.00%	0.00%		
Gross carrying amount	2,808	863,709	203,757	336,913	1,407,188	
Loss allowance	0	0	0	0	0	5
30 June 2021						
Rates receivable						
Expected credit loss	0.00%	0.00%	0.00%	0.00%		
Gross carrying amount	9,817	802,607	235,414	323,340	1,371,178	

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

	Less than 1 year past due	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total	
30 June 2022						
Trade and other receivables						
Expected credit loss	0.01%	0.02%	0.16%	0.24%		
Gross carrying amount	475,700	55,555	1,025	3,820	536,099	
Loss allowance	4,958	1,111	161	917	7,147	5
30 June 2021						
Trade and other receivables						
Expected credit loss	0.00%	0.00%	0.00%	0.235%		
Gross carrying amount	118,695	13,731	1,615	3,800	137,841	
Loss allowance	0	0	0	891	891	5

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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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		Contract Assets	
	2022 Actual	2021 Actual	2022 Actual	2021 Actual	2022 Actual	2021 Actual
	\$	\$	\$	\$	\$	\$
Opening loss allowance as at 1 July	0	0	0	891	0	0
Increase in loss allowance recognised in profit or loss during the year	0	0	0	7,147	0	0
Unused amount reversed	0	0	7,147	(891)	0	0
Closing loss allowance at 30 June	0	0	7,147	7,147	0	0

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

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

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

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
	\$	\$	\$	\$	\$
2022					
Trade and other payables	7,373,671	0	0	7,373,671	7,373,671
Borrowings	209,233	729,045	621,479	1,559,757	1,164,141
Lease liabilities	38,588	21,268	0	59,856	55,490
	7,621,492	750,313	621,479	8,993,284	8,593,302
2021					
Trade and other payables	8,119,513	0	0	8,119,513	8,119,513
Borrowings	209,233	887,604	649,224	1,746,061	1,341,671
Lease liabilities	20,965	10,493	0	31,458	30,724
	8,349,711	898,097	649,224	9,897,032	9,491,908

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

23. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

Events may occur between the end of the reporting period and the date when financial statements are verified by the council. The Shire is not aware of, or in receipt of, any information or events that may impact or lead to any adjustment in the financial statements after the reporting period.

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.

SHIRE OF HARVEY
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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.

Objective	Description
Governance To provide a decision making process for the efficient allocation of scarce resources	Members of Council, civic functions, community sail training and media costs.
General purpose funding To collect revenue to allow for the provision of services.	Rating and general purpose grants.
Law, order, public safety To provide services to help ensure a safer community.	Supervision of various local-laws, fire prevention, ranger services and animal control.
Health To provide an operational framework for environmental and community health.	Assistance with operation of maternal and infant health centres, Meat and food inspection, Mosquito, pests and disease outbreak prevention and control.
Education and welfare To provide services to disadvantaged persons, the elderly, children and youth.	Assistance to aged care residences, voluntary services and Community welfare orientated facilities
Community amenities To provide services required by the community.	Rubbish collection services, operation of tip, administration of the Town Planning Scheme and maintenance of Cemeteries.
Recreation and culture To establish and effectively manage infrastructure and resources which will help the social well-being of the community.	Maintenance of halls, recreation and cultural facilities, sports grounds, parks, gardens, beaches and reserves. Operation of Libraries, Aquatic Centres, Arts Centres and Museums.
Transport To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads, drainage works, footpaths, parking facilities, traffic signs, street lighting and street cleaning.
Economic services To help promote the local government and its economic well-being.	Tourism and area promotion, rural services (weed control) and implementation of building controls.
Other property and services To monitor and control operating accounts.	Private works, Public Works Overheads, Plant Operation Costs, Materials, Land Acquisition, Engineering Salaries and Workers Compensation.

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

25. FUNCTION AND ACTIVITY (Continued)

(b) Income and expenses

Income excluding grants, subsidies and contributions

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
Governance	339,253	(71,695)	(2,665)
General purpose funding	23,003,108	23,378,075	22,365,096
Law, order, public safety	200,954	329,775	156,425
Health	53,639	232,582	34,934
Education and welfare	2,499	1,427	1,535
Community amenities	4,974,140	4,059,596	4,578,306
Recreation and culture	2,105,521	2,434,295	2,231,341
Transport	17,092	(90,913)	87,061
Economic services	354,091	311,316	417,993
Other property and services	470,443	424,301	329,670
	31,520,740	31,008,759	30,199,696

Grants, subsidies and contributions

Governance	77,124	4,581,341	143,202
General purpose funding	4,754,697	3,500,844	3,255,250
Law, order, public safety	514,282	334,235	429,334
Health	0	2,701	4,584
Education and welfare	165,578	15,818	15,598
Community amenities	208,343	1,552,089	124,613
Recreation and culture	755,333	196,430	539,321
Transport	7,103,167	2,586,677	7,159,710
Economic services	109,647	107,521	103,734
Other property and services	335,654	8,209,690	425,048
	14,023,825	21,087,346	12,200,394

Total Income

	45,544,565	52,096,105	42,400,090
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Expenses

Governance	(1,416,702)	(1,452,405)	(1,476,380)
General purpose funding	(1,838,192)	(1,699,931)	(1,716,822)
Law, order, public safety	(1,695,025)	(1,667,536)	(1,524,883)
Health	(897,632)	(1,012,798)	(824,873)
Education and welfare	(484,360)	(579,586)	(415,795)
Community amenities	(11,761,046)	(8,498,225)	(7,802,283)
Recreation and culture	(12,747,582)	(13,600,456)	(11,664,305)
Transport	(9,014,769)	(9,128,733)	(8,635,568)
Economic services	(1,592,502)	(1,974,833)	(1,569,201)
Other property and services	(1,921,268)	(1,829,744)	(1,879,029)
Total expenses	(43,369,078)	(41,444,247)	(37,509,139)

Net result for the period

	2,175,487	10,651,858	4,890,951
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SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

25. FUNCTION AND ACTIVITY (Continued)

(c) Fees and Charges

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
Governance	210,211	226,248	220,457
General purpose funding	0	0	294
Law, order, public safety	187,338	158,129	150,528
Health	31,517	32,559	29,894
Community amenities	4,584,876	4,691,074	4,204,214
Recreation and culture	2,073,089	2,259,935	2,137,367
Transport	17,092	35,559	48,445
Economic services	328,766	358,141	402,417
	7,432,889	7,761,645	7,193,616

(d) Total Assets

	2022	2021
	\$	\$
Governance	5,465,054	4,944,752
Law, order, public safety	6,222,111	6,197,385
Health	361,911	318,680
Education and welfare	9,241,776	9,219,076
Community amenities	36,029,228	34,607,875
Recreation and culture	66,897,157	65,612,864
Transport	421,455,512	412,158,770
Economic services	4,869,331	3,030,534
Other property and services	7,033,560	6,808,125
Unallocated	17,981,931	26,965,285
	575,557,571	569,863,346

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

26. RATING INFORMATION

(a) General Rates

General Rates														
RATE TYPE		Rate in	Number of	2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	2020/21
Rate Description	Basis of valuation	\$	Properties	Actual Rateable Value*	Actual Rate Revenue	Actual Interim Rates	Actual Back Rates	Actual Total Revenue	Budget Rate Revenue	Budget Interim Rate	Budget Back Rate	Budget Total Revenue	Actual Total Revenue	
		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Differential General Rate or General Rates														
Gross Rental Valuation														
Residential	Gross rental valuation	0.088742	9,733	193,358,192	17,158,993	0	0	17,158,993	17,168,510	0	0	17,168,510	16,302,567	
Interim	Gross rental valuation				148,704	0	0	148,704	180,000	0	0	180,000	254,346	
Unimproved Valuations														
General	Unimproved valuation	0.005476	941	505,178,501	2,766,357	0	0	2,766,357	2,759,146			2,759,146	2,742,457	
Sub-Total			10,674	698,536,693	20,074,054	0	0	20,074,054	20,107,656	0	0	20,107,656	19,299,370	
Minimum payment														
Gross Rental Valuation	Gross rental valuation	1.121	1,515	10,988,012	1,698,315	0	0	1,698,315	1,709,525	0	0	1,709,525	1,509,840	
Unimproved Valuations	Unimproved valuation	1.121	730	111,292,724	818,330	0	0	818,330	807,120	0	0	807,120	730,080	
Sub-Total			2,245	122,280,736	2,516,645	0	0	2,516,645	2,516,645	0	0	2,516,645	2,239,920	
			12,919	820,817,429	22,590,699	0	0	22,590,699	22,624,301	0	0	22,624,301	21,539,290	
Discounts on general rates (Refer note 26(d))								(826,747)				(805,000)	(1,021,962)	
Total amount raised from general rates								21,763,952				21,819,301	20,517,328	

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

(b) Rates (excluding general rates)

	Rate in												
	\$												
Specified Area Rates													
Kingston Landscaping Levies	0.009521			20,950,492	201,360	0	0	201,360	199,479	0	0	199,479	192,781
Galway Green Landscaping Levies	0.009497			7,220,260	68,677	0	0	68,677	68,572	0	0	68,572	66,643
Lakewood Shores Landscaping Levies	0.011175			2,796,850	31,005	0	0	31,005	31,256	0	0	31,256	0
Treendale Estate Landscaping Levies	0.013875			27,464,611	390,283	0	0	390,283	381,069	0	0	381,069	365,392
Treendale District Centre Levies	0.008274			4,834,240	39,999	0	0	39,999	40,000	0	0	40,000	41,983
Sub-Total		0		63,266,453	731,323	0	0	731,323	720,376	0	0	720,376	666,799
Add back Discounts on general rates (Recorded as Operating Expenditure)								826,747				0	1,021,962
Ex-Gratia Rates								4,087				0	3,426
Total amount raised from rates (excluding general rates)								1,562,157				720,376	1,692,187
(c) Total Rates								23,326,109				22,539,677	22,209,515

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

26. RATING INFORMATION (Continued)

(d) Specified Area Rate

Specified Area Rate	Purpose of the rate	Area/properties Rate Imposed	2021/22 Actual Rate Applied to Costs	2021/22 Actual Rate Set Aside to Reserve	2021/22 Actual Reserve Applied to Costs	2021/22 Budget Rate Applied to Costs	2021/22 Budget Rate Set Aside to Reserve	2021/22 Budget Reserve Applied to Costs
			\$	\$	\$	\$	\$	\$
Kingston Landscaping	Maintaining the landscape of the common areas of Kingston to a high standard of presentation.	All subdivided lots within Kingston	182,047	19,313	0	199,479		
Galway Green Landscaping	Maintaining the landscape of the common areas of Galway Green to a high standard of presentation.	All subdivided lots within Galway Green	82,539	0	13,862	68,572		
Lakewood Shores Landscaping	Maintaining the landscape of the common areas of Lakewood Shores to a high standard of presentation.	All subdivided lots within Lakewood Shores	38,272	0	7,267	31,256		
Treendale Landscaping	Maintaining the landscape of the common areas of Treendale to a high standard of presentation.	All subdivided lots within Treendale	407,566	0	17,283	381,069		
Treendale District Centre	Maintaining the landscape of the common areas of the Treendale District Centre.	All subdivided lots within Treendale District Centre	36,960	3,039	0	40,000		
			747,384	22,352	38,412	720,376	0	0

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

26. RATING INFORMATION (Continued)

(d) Discounts, Incentives, Concessions, & Write-offs

Rates Discounts

Rate or Fee Discount Granted	Type	Discount %	Discount \$	2022 Actual \$	2022 Budget \$	2021 Actual \$	Circumstances in which Discount is Granted
General Rates	Rate	5.50%		826,747	805,000	1,021,962	Prompt Payment by 4 pm, 24 September 2021
				826,747	805,000	1,021,962	
Total discounts/concessions (Note 26)					826,747	805,000	1,021,962

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

26. RATING INFORMATION (Continued)

(e) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Option One				
Single full payment	4.00pm 24 September 2021	0.0	0.00%	5.00%
Option Two				
First instalment	4.00pm 24 September 2021	0.0	0.00%	5.00%
Second instalment	4.00pm 26 November 2021	0.0	0.00%	5.00%
Option Three				
First instalment	4.00pm 24 September 2021	0.0	0.00%	5.00%
Second instalment	4.00pm 26 November 2021	0.0	0.00%	5.00%
Third instalment	4.00pm 28 January 2022	0.0	0.00%	5.00%
Fourth instalment	4.00pm 1 April 2022	0.0	0.00%	5.00%

	2022 Actual \$	2022 Budget \$	2021 Actual \$
Interest on unpaid rates	67,271	70,000	67,915
Interest on Deferred Pensioner Rates	0	1,000	3,938
Charges on instalment plan	15,880	0	210
	83,151	71,000	72,063

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

27. RATE SETTING STATEMENT INFORMATION

		2021/22 2021/22 Budget (30 June 2022 Carried Forward)	2021/22 (1 July 2021 Brought Forward)	2020/21 (30 June 2021 Carried Forward)
Note		\$	\$	\$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals	10(b)	(275,427)	(117,700)	(62,749)
Less: Fair value adjustments to financial assets at fair value through profit and loss		(6,994)	0	(4,527)
Less: Share of net profit of associates and joint ventures accounted for using the equity method		2,948,449	0	0
Add: Loss on disposal of assets	10(b)	5,227	37,600	17,483
Add: Depreciation	10(a)	8,404,700	7,942,649	8,086,441
Non-cash movements in non-current assets and liabilities:				
Financial assets at amortised cost		0	0	0
Pensioner deferred rates		(25,674)	5,672	5,672
Employee benefit provisions		(160,488)	(23,973)	(23,973)
Other provisions		(48,583)	(86,447)	(86,447)
Contract liabilities		0	(434,007)	(434,007)
Provision of Rehab of Richardson Road		196,371	0	0
Movement in Debtors and Creditors		0	2,111,931	0
Non-cash amounts excluded from operating activities		11,037,581	9,974,480	7,497,893
(b) Surplus/(deficit) after imposition of general rates				
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.				
Adjustments to net current assets				
Less: Reserve accounts	29	(26,857,497)	(22,031,630)	(26,598,059)
Less: Movement in Financial assets at amortised cost - self supporting loans	4(a)	11,322	47,747	5,441
Add: Current liabilities not expected to be cleared at end of year				
- Movement in Current portion of borrowings	14	(3,022)	183,962	(43,332)
- Current portion of lease liabilities	11(b)	37,028	34,073	20,432
- Employee benefit provisions		677,954	726,537	726,537
Total adjustments to net current assets		(26,134,215)	(21,765,848)	(25,888,981)
Net current assets used in the Rate Setting Statement				
Total current assets		40,689,599	29,008,284	40,496,692
Less: Total current liabilities		(13,518,656)	(7,242,436)	(12,879,788)
Less: Total adjustments to net current assets		(26,134,215)	(21,765,848)	(25,888,981)
Net current assets used in the Rate Setting Statement		1,036,728	0	1,727,923

SHIRE OF HARVEY
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 1 July 2020	New Loans During 2020-21	Principal Repayments During 2020-21	Principal at 30 June 2021	New Loans During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022	Principal at 1 July 2021	New Loans During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Australind Office Expansion	273	375,493	0	(70,780)	304,713	0	(72,876)	231,837	304,713	0	(72,876)	231,837
Leschenault Pavilion	274	356,802	0	(67,257)	289,545	0	(69,249)	220,296	289,543	0	(69,249)	220,294
Total		732,295	0	(138,037)	594,258	0	(142,125)	452,133	594,256	0	(142,125)	452,131
Self Supporting Loans												
Brunswick River Cottages	278	750,000	0	(30,713)	719,287	0	(31,343)	687,944	688,574	0	(31,343)	657,231
Harvey Golf Club	272	12,856	0	(12,856)	0	0	0	0	0	0	(6,523)	(6,523)
Harvey Football Club	277	32,001	0	(3,875)	28,126	0	(4,062)	24,064	28,150	0	(3,972)	24,178
Total Self Supporting Loans		794,857	0	(47,444)	747,413	0	(35,405)	712,008	716,724	0	(41,838)	674,886
Total Borrowings	14	1,527,152	0	(185,481)	1,341,671	0	(177,530)	1,164,141	1,310,980	0	(183,963)	1,127,017

* 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.

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
Australind Office Expansion		Governance	273	WATC	2.94%	(8,046)	(8,427)	(10,063)
Leschenault Pavilion		Recreation & culture	274	WATC	2.94%	(7,646)	(8,007)	(9,562)
Total						(15,692)	(16,434)	(19,625)
Self Supporting Loans Interest Repayments								
Brunswick River Cottages		Education & welfare	278	WATC	3.05%	(14,335)	(14,514)	(14,966)
Harvey Golf Club		Recreation & culture	272	WATC	5.99%	0	(195)	(540)
Harvey Football Club		Recreation & culture	277	WATC	3.09%	(824)	(845)	(850)
Total Self Supporting Loans Interest Repayments						(15,159)	(15,554)	(16,356)
Total Interest Repayments	2(b)					(30,851)	(31,988)	(35,981)

* WA Treasury Corporation

(c) Lease Liabilities

Purpose	Note	Actual							Budget			
		Principal at 1 July 2020	New Leases During 2020-21	Principal Repayments During 2020-21	Principal at 30 June 2021	New Leases During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022	Principal at 1 July 2021	New Leases During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Law, Order, Public Safety												
CESM Vehicle	IGUJ675	30,795	0	(17,401)	13,394	0	(13,394)	0	13,394	0	(13,394)	0
Recreation and Culture												
HRCC Vehicle	H9085	24,184	0	(6,855)	17,329	0	(7,037)	10,292	17,329	0	(7,037)	10,292
Governance												
Mulgara House Office		0	0	0	0	59,705	(14,507)	45,198	0	0	0	0
Total Lease Liabilities	11(b)	54,979	0	(24,256)	30,723	59,705	(34,938)	55,490	30,723	0	(20,431)	10,292

Lease Interest Repayments

Purpose	Note	Function and activity	Lease Number	Institution	Interest Rate	Actual for year ending 30 June 2022	Budget for year ending 30 June 2022	Actual for year ending 30 June 2021	Lease Term
CESM Vehicle		Law, order & public safety	IGUJ675	SG Fleet	3.00%	\$ (163)	\$ 0	\$ (678)	36 Months
HRCC Vehicle		Recreation & culture	H9085	Fleet Partners	2.65%	(370)	0	(552)	60 Months
Mulgara House Office		Governance		Loton	4.43%	(1,084)	0	0	24 Months
Total Interest Repayments	2(b)			Chiropractic		(1,616)	0	(1,230)	

SHIRE OF HARVEY
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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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) LLC Capital & Major Maintenance	855,886	162,393	(107,222)	911,057	946,377	164,732	(273,000)	838,109	786,403	167,079	(97,596)	855,886
(b) LLC Aquatic Major Maintenance	1,379,330	183,857	(11,100)	1,552,087	1,381,767	186,909	(846,700)	721,976	1,218,204	190,966	(29,840)	1,379,330
(c) LLC Gym Equipment Reserve	148,303	80,415	(14,894)	213,824	165,842	80,829	(54,000)	192,671	127,034	81,144	(59,875)	148,303
(d) HRCC Capital & Major Maintenance	213,648	100,597	(194,615)	119,630	276,082	101,380	(194,325)	183,137	440,975	103,970	(331,297)	213,648
(e) BRC Capital & Major Maintenance	208,707	10,584	0	219,291	208,325	11,042	0	219,367	196,934	11,773	0	208,707
(f) Building Reserve Major Maintenance	3,267,563	509,137	(156,636)	3,620,064	3,514,528	517,573	(1,040,000)	2,992,101	2,900,047	620,106	(252,590)	3,267,563
(g) District Revaluation Reserve	253,486	60,709	(311,371)	2,824	253,095	51,265	(155,000)	149,360	201,671	51,815	0	253,486
(h) Bridge Maintenance Reserve	281,135	100,786	(40,000)	341,921	346,564	101,733	(40,000)	408,297	294,484	52,651	(66,000)	281,135
(i) Harvey Infrastructure Reserve	1,105,340	3,091	0	1,108,431	1,103,216	5,516	0	1,108,732	1,095,478	9,862	0	1,105,340
(j) Provision for L.S.L. Reserve	726,537	202,032	(250,615)	677,954	787,545	203,938	(138,500)	852,983	812,984	167,319	(253,766)	726,537
(k) Asset Replacement - Office & Equip	408,276	181,142	(32,691)	556,727	416,457	182,082	(550,000)	48,539	421,878	53,798	(67,400)	408,276
(l) Asset Replacement - Plant & Equip	1,087,630	953,041	(352,379)	1,688,292	1,518,016	957,590	(1,399,750)	1,075,856	1,569,252	864,127	(1,345,749)	1,087,630
(m) Yarloop Heritage Precinct Reserve	68,799	192	0	68,991	68,667	343	0	69,010	68,185	614	0	68,799
(n) Land Acquisition Reserve	999,106	2,794	0	1,001,900	997,185	4,986	0	1,002,171	990,192	8,914	0	999,106
(o) Refuse Management Reserve	2,903,078	74,305	(234,696)	2,742,687	2,904,323	80,709	(200,000)	2,785,032	2,883,956	25,962	(6,840)	2,903,078
(p) Sullage Pit Maintenance Reserve	297,232	831	(27,220)	270,843	296,661	1,483	0	298,144	294,580	2,652	0	297,232
(q) Recreation Facilities Reserve	992,446	102,775	(108,067)	987,154	1,056,183	105,281	(366,000)	795,464	949,477	108,547	(65,578)	992,446
(r) Insurance Reserve	578,350	1,617	(106,000)	473,967	577,239	2,886	0	580,125	573,190	5,160	0	578,350
(s) Coastal Communities Reserve	1,323,007	3,699	(52,596)	1,274,110	1,320,463	6,602	(155,025)	1,172,040	1,311,203	11,804	0	1,323,007
(t) Alcoa - Yarloop Townscape Reserve	343,370	960	0	344,330	342,709	1,714	(50,000)	294,423	340,306	3,064	0	343,370
(u) Unspent Grants & Contributions Reserve	1,595,435	2,938,857	(1,595,435)	2,938,857	561,474	2,807	(564,281)	0	2,006,537	0	(411,102)	1,595,435
(v) Cashflow Reserve	0	0	0	0	0	0	0	0	1,970,000	0	(1,970,000)	0
(w) Yarloop Rebuild Insurance Reserve	7,561,394	21,143	(1,839,981)	5,742,556	7,752,669	38,763	(4,907,000)	2,884,432	7,823,794	70,431	(332,831)	7,561,394
	26,598,058	5,694,957	(5,435,518)	26,857,497	26,795,387	2,810,164	(10,933,581)	18,671,970	29,276,764	2,611,758	(5,290,464)	26,598,058

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserves - cash/financial assets 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) LLC Capital & Major Maintenance	ongoing	Fund capital and major maintenance works of the Leschenault Leisure Centre (Dry Areas).
(b) LLC Aquatic Major Maintenance	ongoing	Fund capital and major maintenance works of the Leschenault Leisure Centre (Wet Areas).
(c) LLC Gym Equipment Reserve	ongoing	Replacement of gym equipment at the Leschenault Leisure Centre.
(d) HRCC Capital & Major Maintenance	ongoing	Fund capital and major maintenance works of the Harvey Recreation and Culture Centre.
(e) BRC Capital & Major Maintenance	ongoing	Fund capital and major maintenance works of the Binningup Recreation Centre.
(f) Building Reserve Major Maintenance	ongoing	Fund capital and major maintenance works of the Council Buildings.
(g) District Revaluation Reserve	ongoing	Fund whole of shire, gross rental revaluations by the Valuer General.
(h) Bridge Maintenance Reserve	ongoing	Fund capital and major maintenance work of Council Bridges.
(i) Harvey Infrastructure Reserve	ongoing	Funding towards development, capital and major maintenance works within the Harvey Townsite.
(j) Provision for L.S.L. Reserve	ongoing	Fund gratuity, annual and long service leave requirements.
(k) Asset Replacement - Office & Equi	ongoing	For the purchase of office equipment.
(l) Asset Replacement - Plant & Equi	ongoing	For the purchase of plant and equipment.
(m) Yarloop Heritage Precinct Reserve	ongoing	Fund Yarloop Heritage Small Grants (\$1,000) program.
(n) Land Acquisition Reserve	ongoing	Acquisition of land for either heritage, development or community purposes.
(o) Refuse Management Reserve	ongoing	Major maintenance, capital acquisitions and rehabilitation works to refuse sites.
(p) Sullage Pit Maintenance Reserve	ongoing	Major maintenance, capital acquisitions and rehabilitation works to the sullage pit.
(q) Recreation Facilities Reserve	ongoing	Fund projects in relation to Reserves or structures on Reserves.
(r) Insurance Reserve	ongoing	Fund self insurance and payment of excess insurance claims.
(s) Coastal Communities Reserve	ongoing	Benefit of the coastal communities in and around the townsites of Binningup and Myalup - through the provision of infrastructure and community development projects.
(t) Alcoa - Yarloop Townscape Reserv	ongoing	Funding Capital Works of the Yarloop Townscape Development.
(u) Unspent Grants & Contributions Re	ongoing	Used to separate and protect prepaid or unspent grants and contributions for allocation against - intended works and services in the period of expenditure.
(v) Cashflow Reserve	ongoing	Used as cashflow to help outstanding creditors or liabilities payable from 30 June until - majority of general rates cashflow received.
(w) Yarloop Rebuild Insurance Reserve	ongoing	Fund the rebuild of the Yarloop townsite, following the fires of January 2016.

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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
	\$	\$	\$	\$
East Australind Bridge Levy	2,449,519	196,661	(390,786)	2,255,393
POS - Australind	163,234	151,215	0	314,449
POS - Harvey	153,018	35,529	0	188,547
POS Binningup	431	1	0	432
POS Brunswick / Roelands	954	1	0	955
POS Old Coast Road	99,366	146	0	99,512
Town Planning Scheme No 3	236,611	346	0	236,957
	3,103,133	383,899	(390,786)	3,096,246



Auditor General

INDEPENDENT AUDITOR'S REPORT 2022 Shire of Harvey

To the Councillors of the Shire of Harvey

Opinion

I have audited the financial report of the Shire of Harvey (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, and 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
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

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

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

Other information

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

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

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

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to

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

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

The Chief Executive Officer of the Shire is responsible for:

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

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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

Matters relating to the electronic publication of the audited financial report

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



Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
14 December 2022



SHIRE OF
HARVEY

A Breath of Fresh Air

Where to find us



Customer Service Centres

Harvey Administration Centre

102 Uduc Road,
Harvey WA 6220

P: 9729 0300

F: 9729 2053

E: shire@harvey.wa.gov.au

Australind Administration Centre

7 Mulgara Street,
Australind WA 6233

P: 9729 0300



Leisure Centres

Harvey Recreation and Cultural Centre

Tom Latch Drive,
Harvey WA 6220

P: 9729 3311

E: hrcc.reception@harvey.wa.gov.au

www.harveyrec.com

Leschenault Leisure Centre

Leisure Drive,
Australind WA 6233

P: 9797 4006

E: llc.admin@harvey.wa.gov.au

www.llc.com.au



Swimming Pool

Dr Peter Topham Memorial Swimming Pool

36 Hainge Road,
Harvey WA 6220

P: 9729 1711

E: harvey.pool@outlook.com

www.harveyrec.com



Libraries

Harvey Library

Young Street,
Harvey WA 6220

P: 9729 0390

F: 9729 1138

E: hstaff@harvey.wa.gov.au

Australind Library

Community Centre,
Mulgara Street,
Australind WA 6233

P: 9797 4590

F: 9797 2483

E: astaff@harvey.wa.gov.au

Binningup Library

Driftwood Way,
Binningup 6223

P: 9720 2930

Yarloop Library

School Road,
Yarloop 6218

P: 9733 5240

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Find us at

www.harvey.wa.gov.au



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in alternative formats and
languages on request.