



SHIRE OF
HARVEY

Annual Report 2023-2024



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.



Contents

A Message from the Shire President and Chief Executive Officer	4
Our Shire	6
Our Values	8
Our Elected Members	10
Our Organisation	12
Our Role	13
Our Planning for the Future	15

Strategic Directions

Strategic Direction 1 Diversified Economy	16
--	----

Strategic Direction 2 Connected Communities	20
Strategic Direction 3 Protected Natural Environment	37
Strategic Direction 4 Sustainable Built Environment	40
Strategic Direction 5 Effective Civic Leadership	44
Statutory Reports	49
Financial Report	55



Acknowledgement of Country

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



A Message from the Shire President and Chief Executive Officer

We are delighted to present the Shire of Harvey's Annual Report for 2023-2024, a year marked by significant progress, collaboration, and community-focused projects.

A key milestone this year was the official opening of the Harvey Skatepark in April, a project championed by local youth. The facility, which includes a pump track, park furniture, a path network, and landscaped surroundings, was funded through the Australian Government's Local Roads and Community Infrastructure Program. The opening event was graced by Minister Assisting the Prime Minister, Patrick Gorman MLA, who joined the community in celebrating this achievement.

Our efforts to enhance community safety continued with the implementation of the CCTV strategy, including the installation of cameras at the Australind Skatepark, with access provided to the WA Police.

Sports facilities were another focus area, with the tender awarded for upgrading sports lighting at Brunswick Recreation Ground. This project is expected to be completed in the first half of 2024-2025. Similarly, the expansion of the Harvey Senior Citizens Centre achieved major milestones, including development approval, tender processing, and the start of construction.

The Shire of Harvey welcomed the Minister for Housing, Hon John Carey MLA, to celebrate construction progress at the Brunswick River Cottages site with eight slabs poured and the erection of walls well underway.

The Yarloop Workshop and Interpretive Centre and Men's Shed – Stage 1 commenced construction following a period of early contractor involvement.

For our four-legged friends, the Fees Field Dog Exercise Area was opened, adding to the 11 designated dog play areas across the Harvey Region.

In the arts, Australind and Treendale received five vibrant new art installations at local bus shelters, and the Mural Arts Project delivered stunning murals at Christina Street Reserve and on the Harvey-Myalup Road water tank. New information bays were installed in Cookernup and Yarloop, to coincide with the implementation of permanent recreational vehicle facilities in Brunswick, Harvey, and Yarloop.

The Harvey Art Prize 2023 was a resounding success, featuring 54 artists and 211 pieces, with over \$5,000 in sales and commissions generated. The event also launched the Connection Project, a collaborative art installation involving 10 community groups.

Our Friendship City Agreement with the City of Moka saw its first official delegation visit, including eight delegates and 70 children. The visit included educational exchanges, a friendship tree planting ceremony, an Australian barbeque, and a formal dinner.

The revamped Harvey Region website, incorporating Invest Harvey Region and Visit Harvey Region, was launched, resulting in a 200% increase in website traffic.

Our leisure facilities continued to provide vital services. The Harvey Recreation and Cultural Centre (HRCC) hosted 23 cultural events, attracting 3,300 attendees from 58 postcodes. The Leschenault Leisure Centre (LLC) recorded over 59,000 casual visits and 440 participants in the Teen Fitness Program, while its aquatic and sports facilities catered to 178,000 attendees.



The Shire's libraries—Australind, Binningup, Harvey, and Yarloop—welcomed 64,954 visitors and hosted 4,186 program sessions attended by 20,994 people, reflecting a significant increase from the previous year.

Community grant funding of \$118,305 supported 12 local organisations in diverse projects, while partnerships like the Alcoa Harvey Sustainability Fund and Coastal Communities Fund contributed \$196,267 and \$96,672, respectively, to community initiatives. The KidSport Grant program approved 485 vouchers, supporting young people, including Indigenous youth and those with disabilities.

Emergency preparedness remained a priority, with a review of Local Emergency Management Arrangements and \$121,157 secured through the State Government's Mitigation Activity Fund for bushfire risk reduction.

The Shire proudly celebrated community achievements at the 2024 Community Awards Night, honouring two new Freeman of the Shire - Peter Monagle OAM and Tania Jackson - alongside other award recipients, including Youth Award winner Annie O'Connor.

On the topic of youth, the Shire's Youth Trainee contributed to the delivery of the several youth-focused initiatives including another successful Youthchella event in Australind.

We also actively participated in the Bunbury Geographe Reconciliation Action Plan, supporting NAIDOC and Reconciliation Week events.

This year, we welcomed new Australian citizens from countries including Bangladesh, India, Ireland, Italy, Malaysia, and others, reflecting our vibrant multicultural community.

Finally, we extend our heartfelt thanks to our community for their unwavering support, as well as to our dedicated Councillors and staff, who work tirelessly to serve the Shire. Together, we continue to translate your priorities and aspirations into action.



Michelle Campbell
Shire President



Annie Riordan
Chief Executive Officer

Our Shire

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



30,790[^]

People living in the
Shire of Harvey



39^{*}

Median age



2.9%^{*}

Aboriginal and
Torres Strait
Islanders



\$1,788^{*}

Median weekly
household income



24%^{*}

Residents born
overseas



44%^{*}

Households with
a mortgage



11,868^{*}

Dwellings



16

Schools



4

Libraries



2

Leisure and
Recreation Centres



2

Swimming pools



64%

Waste diverted
from landfill



1,735 km²

Total area



42 km

Coastline



140 km

Distance from Perth



3.3%[^]

Unemployment rate



1,683[^]

Local businesses



9,643[^]

Local jobs



\$486,000[^]

Median housing
value



13,200

Rateable
properties (2024)



\$5.7 billion[^]

Output



4th largest[^]

Contributor to regional
output after Bunbury,
Busselton and Collie



Construction^{*}

Largest employer

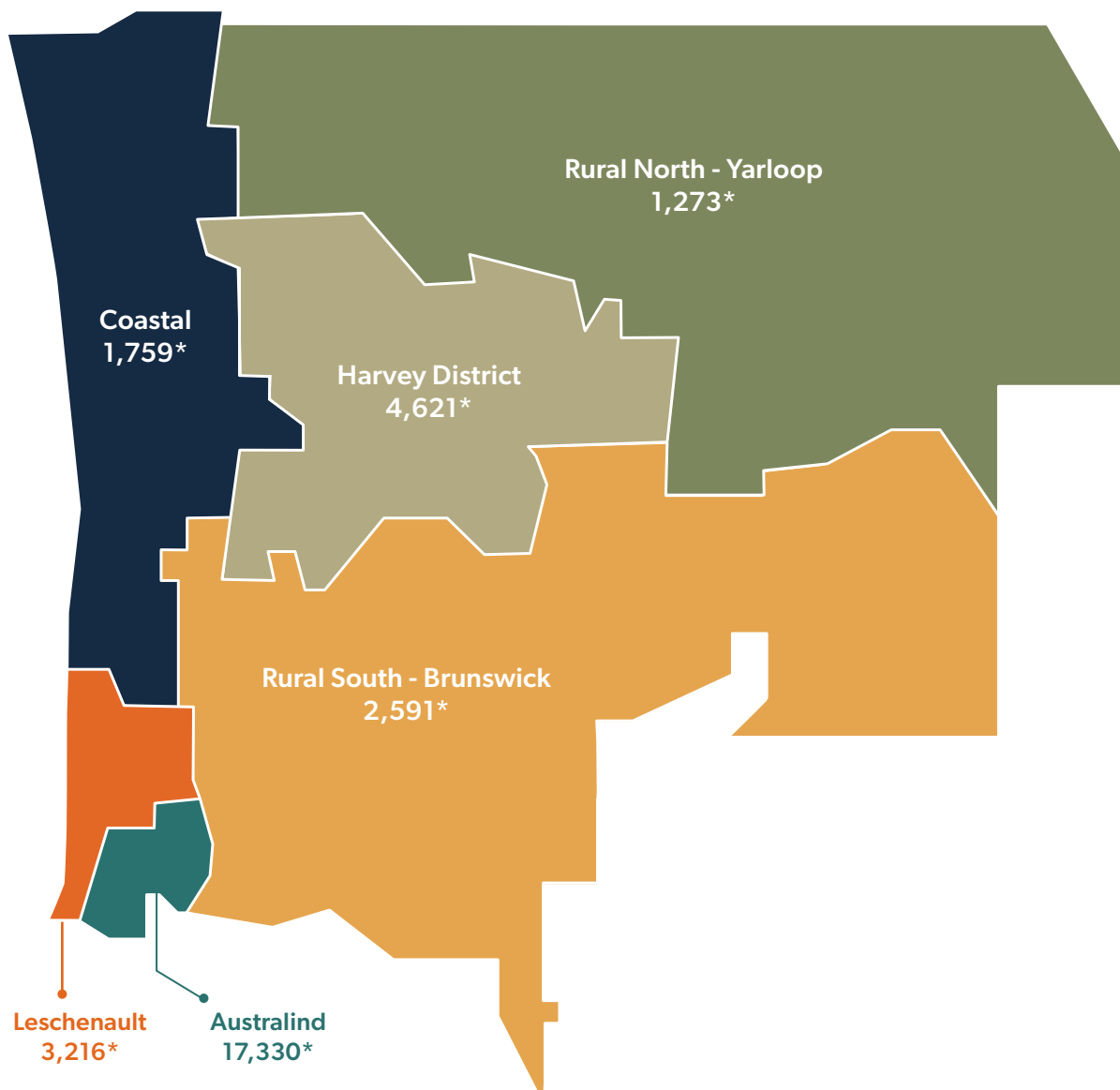


\$27,782,362

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, Benger, Beela, Wellesley and Mornington

Harvey District

Harvey, Uduc, Wokalup, Warawarrup

Australind

Leschenault

Sources

* .idcommunity

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.







Our Elected Members

The Council of the Shire of Harvey is made up of 11 elected representatives, with the President elected by the public and the Deputy President elected by the Council.

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.

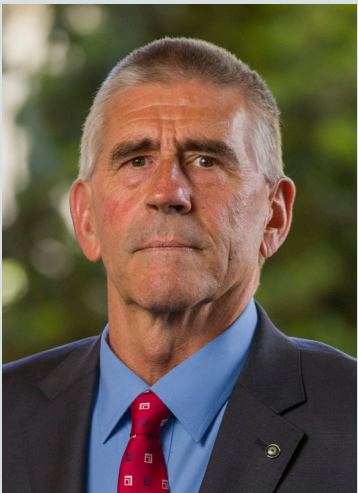


Michelle Campbell
SHIRE PRESIDENT

Elected Members of Council



Michelle Campbell
SHIRE PRESIDENT



Cr John Bromham
DEPUTY SHIRE PRESIDENT



Cr Michelle Boylan



Cr Joe Capogreco



Cr Craig Carbone



Cr Robyn Coleman



Cr Wendy Dickinson



Cr Alicia Hitchcock



Cr Robert Holly



Cr James Junio



Cr Dakota Krispyn

Our Organisation

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

Chief Executive Officer

Advocacy	Communications and Public Relations
Governance and Strategy	Special Projects
Council Support	Civic Ceremonies



Dean Winter



Suzie Haslehurst



Simon Hall

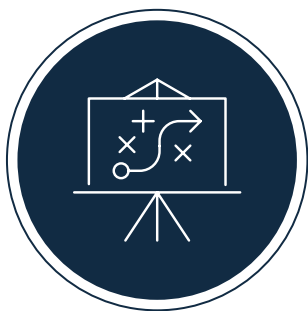


Rick Lotznicker

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

Our Role

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





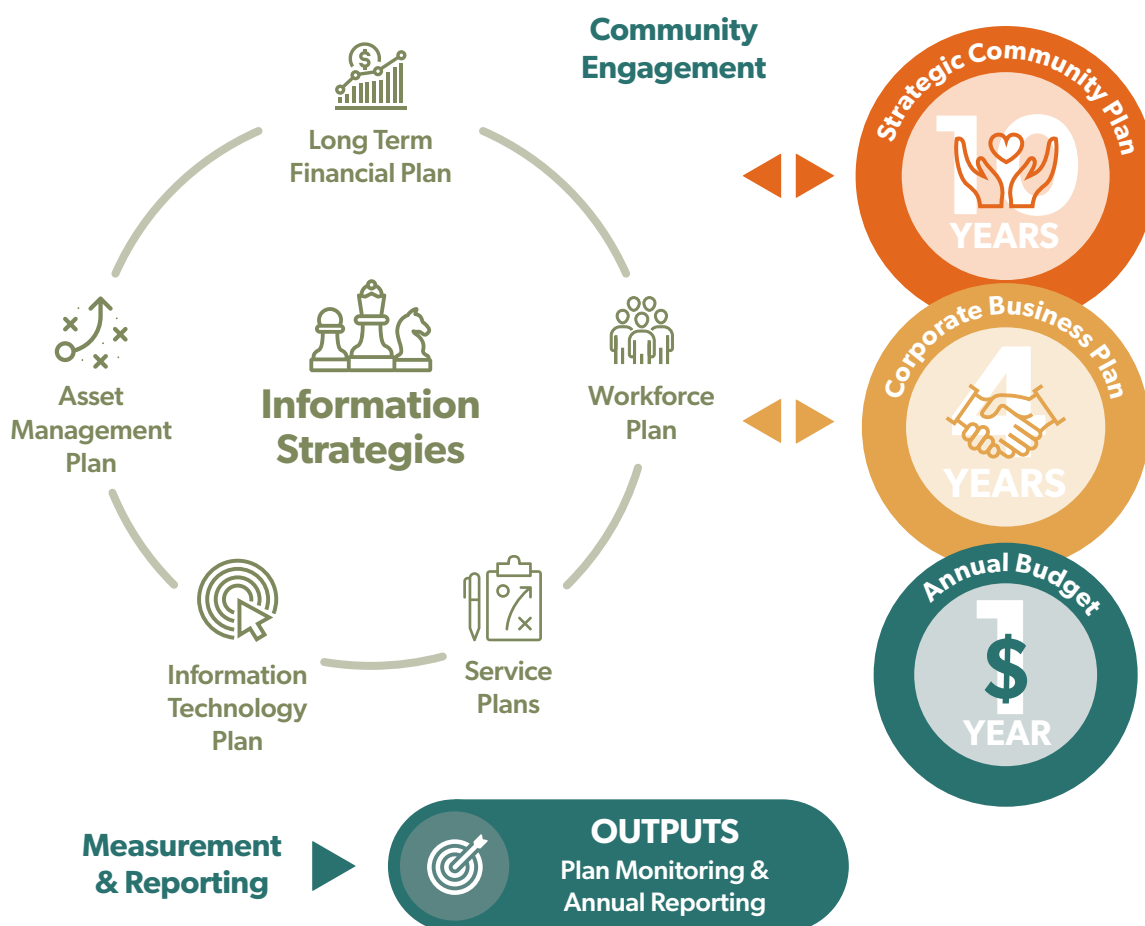
Our Planning for the Future

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 2022-2026 will be showcased to demonstrate the Shire's progress towards meeting the vision and aspirations set for us by the community.





Strategic Direction 1

Diversified Economy

A diversified economy creates a sustainable cycle of economic activity and leads to economic resilience in the face of external pressures.

Highlight

The new Visit website was launched in March 2024. In addition to visitor information, stunning photography and videography, an interactive map, and events hub, the site includes more than 500 operator listings.

What you told us in 2021

People want to see the local economy thrive, with a broader range of businesses and industries investing in the area and an improvement in the look and feel of their shopping precincts. Increasing tourism and having the amenities and infrastructure in place to support this is also a priority. People would like the Shire to ensure that its decisions and actions support and facilitate a growing economy in a sustainable manner.

Key Plans and Frameworks

- Economic Development Strategy
- Harvey Region Tourism Road Map 2031
- Harvey Region Trails and Adventures Master Plan
- Land Optimisation Strategy
- Local Planning Strategy

Services

Services	Sub-services
Economic Development	Destination Development Destination Events Destination Marketing Industry Support Investment Attraction Visitor Servicing
Planning Services	Heritage Statutory Planning Strategic Planning

Objectives

Key Achievements

1.1 The Shire is a tourist destination of choice

- The Shire continued to implement the Harvey Region Tourism Road Map 2031 with highlights for 2023–2024 including:
 - Installing new information bays in Cookernup and Yarloop, with design plans for Harvey and Binningup commencing.
 - Supporting five local businesses to attend the Good Food and Wine Show Perth 2024.
 - Launching the new Harvey Region website which includes subsites for Investing, Visiting and Corporate interests which has led to a 200% increase in traffic.
 - Implementing Recreational Vehicle facilities in Brunswick, Harvey and Yarloop
 - Inaugural participation in the Lost and Found Festival 2023, and “So Perth” campaigns.
- The eight stage development process to create a spur trail alignment from Lake Brockman to Yarri Hut via the Harvey Town Centre began in collaboration with Alcoa and Munda Biddi Foundation. Trail framework was drafted with Department of Local Government, Sport and Cultural Industries and Alcoa funding secured for concept plan development.

Objectives

Key Achievements

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

- The Shire showcased local businesses through the development of the Homegrown Heroes campaign, focusing on leading businesses within the Harvey Region, both large and small across a range of sectors, including; agriculture, mining, retail, creative industries, and more.
- Support continued for the successful Shop Local Campaign spear headed by the Bunbury Geographe Chamber of Commerce and Industry with Harvey securing the most participants across the Bunbury Geographe region.
- In continuation of the Friendship Agreement with the City of Moka, Japan, the Shire hosted the inaugural delegation and school visit, including eight delegates and 70 children from Moka. Students attended local schools across the Harvey Region and participated in a tree planting, Australian barbeque and formal dinner.

1.3 Sustainable urban, rural and industrial development

- As part of the Shire of Dardanup and Shire of Harvey Joint Town Planning Scheme, a Shared Costs Model was updated to reflect previous financial year developments. The Shire continued to engage with Department of Planning, Lands and Heritage and Industry to establish a pathway towards the end of the Scheme in 2026.

1.4 Appropriate infrastructure is in place to support economic growth

- Lobbying for the sustainable development of the Kemerton Strategic Industrial Area took place with meetings being held with key parties, such as Jodie Hanns MLA and the South West Development Commission to highlight the importance of the Area for the region.
- The Shire engaged with property owners and relevant government stakeholders to discuss the establishment of a Coastal Tourist Drive between Myalup and Australind via Binningup.

1.5 Enhanced education and training opportunities

- The Shire continued to advocate with the Department of Education for increased and improved education facilities in the Harvey region. Additional facilities were proposed within the Treendale East Structure Plan, while discussions continued with developers at Binningup.
- Training opportunities continued to be provided across Shire operations, with student placements looking at opportunities to continue their careers with the Shire.
- The Shire's previous youth trainee transitioned to an ongoing role in the Shire whilst a new trainee was recruited in February 2024. This trainee was involved in several youth-focused initiatives including preparation for the Sunset Festival (previously known as Youthchella) and visits to local secondary schools to meet with students.





Strategic Direction 2

Connected Communities

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

Highlight

The administration of the KidSport Grant, which provides funding towards club registration fees, saw 485 vouchers approved during 2023–2024 financial year including 54 for Indigenous youth and 23 for young people living with disabilities.

What you told us in 2021

Safety and crime prevention is a high priority, along with providing more support and services to children and young people. Aboriginal respondents want more consultation and better communication about issues that impact them. The library services and recreation facilities are valued although there is a desire to see more support for volunteers and community groups and a greater focus on festivals, events, the arts and cultural celebrations. Mosquito control is seen as a priority to protect the health of the community and to improve liveability in affected areas.

Key Plans and Frameworks

- Access and Inclusion Plan
- Aging Together Strategy
- Bush Fire Risk Management Plan
- Bright Futures Strategy
- Community Safety and Crime Prevention Plan
- Creative Communities Strategy
- CCTV Strategy
- Library Vision Report
- Local Emergency Management Arrangements
- Voices of Youth Strategy

Services

Services	Sub-services
Childcare	Childcare Out of School Hours Care School Holiday Program
Community Development	Access and Inclusion Age Friendly Arts and Culture Community Awards Community Engagement Community Safety and Crime Prevention Community Grants Early Years Multicultural Place Making and Activation Reconciliation Volunteers Youth
Emergency Management	Bushfire Risk Planning Disaster Planning Emergency Preparedness Emergency Prevention Emergency Recovery Emergency Response Emergency Services

Services	Sub-services
Environmental Health	Disease Control Pest Management Public Event Compliance Public Health Promotion Statutory Health Compliance
Library	Collection Management Digital and Technology Support Programs Early Years Programs Literacy Programs Other Community Programs Outreach Programs
Licensing	Department of Transport Agent
Ranger Services	Animal Control Cat and Dog Registrations Compliance and Enforcement
Sport and Recreation	Aquatic Facilities Aquatic Programs Club Development Recreation Facilities and Grounds Recreation Programs

Objectives

Key Achievements

2.1 To support people through all stages of life

- Keeping in line with the Bright Futures: Early Years Strategy 2022–2027, several advisory groups were amalgamated into the LEAP (Libraries, Early Years, Arts and Performance) Advisory Group.
- The Shire became a member of the South West Early Years Network, which facilitates cooperation and collaboration amongst the early years community to enable resource sharing and the development of partnerships to empower communities to achieve the best possible outcomes for children.
- The crèche services at Leschenault Leisure Centre continued to support parents attending the health and fitness programs and swimming lessons.
- The Shire continued to pursue the outcomes outlined in the Library Vision 2022–2032 report, driving future planning and priorities in the Shire's libraries. Programs and events were delivered to meet the strategic goals of connection and inclusion, literacy and learning, infrastructure and workforce, consult and collaborate, and accountable and sustainable. The Literacy Festival returned for its second year to help meet these goals.

Objectives

Key Achievements

- Participation in the South West One Library consortium hit significant milestone achievements this year including the roll out of the updated library online catalogue, the Shire of Collie and Shire of Menzies joining the consortia, and the current chair was elected to the Public Libraries of Western Australia executive committee.
- Ongoing programs were conducted in the Shire's libraries, and at the Harvey Recreation and Culture Centre and the Leschenault Leisure Centre.
- The highly anticipated Harvey Senior Citizens Centre expansion project reached major milestones with development approval, tender processing, and construction commencement. Practical completion of the upgrades is expected in 2024–2025 due to delays with inclement weather and latent conditions.
- The Shire continued to deliver initiatives and engage with the community to meet the aims of the Aging Together: Age Friendly Strategy 2022–2027. This year, actions included supporting the Australind and Harvey Seniors Citizen Centres, Brunswick and Leschenault Men's Sheds, and engaging with Seniors directly for Homegrown Heroes nominations.

2.2 Create a community where people are safe

- Actions identified in the Community Safety and Crime Prevention Plan 2021–2026 continued to be implemented including road safety awareness promotion, hosting Community Safety and Crime Prevention Advisory Group meetings and facilitating a community safety pop-up event. The Nightfields program successfully engaged young people, and a new program to reach disengaged children was planned. The Shire supported a suicide prevention workshop, facilitated BreastScreen WA services, distributed safety information on storm warnings, and organised a "Thank a Traffic Warden" event for Road Safety Week.
- Implementation of the CCTV strategy continued with the installation of CCTV cameras at the Australind Skatepark with access provided to the WA Police.
- A review of the Local Emergency Management Arrangements was completed with the Shire continuing to support and maintain the Local Emergency Management Committee and the Bush Fire Advisory Committee.
- The Shire was awarded \$121,157 to reduce bushfire risks through the State Government's 2023-2024 Mitigation Activity Fund grants program.
- A new Bushfire Risk Mitigation Coordinator was appointed and oversaw routine bushfire mitigation works completed.
- Funding applications were submitted to the Department of Fire and Emergency Services for the Leschenault Volunteer Fire Brigade building and to the Local Government Grant Scheme for the operation and capital funding of local government bush fire brigades.

Objectives

Key Achievements

2.3 Active and resilient community groups and volunteers

- The mosquito management program was completed on schedule and Officers continued to liaise with relevant stakeholders and attend Contiguous Local Authorities Group meetings with Shire of Dardanup and City of Bunbury to collectively manage mosquitoes. Monthly routine surveillance was conducted throughout the year. Due to El Niño and the positive Indian Ocean Dipole, drier conditions reduced mosquito breeding resulting in lower mosquito larvae numbers than in previous years.

- Community groups were engaged through emails and one-on-one meetings as part of the Shire's Community Grant Program, helping to guide the development of projects and ensure strong applications for funding. Ongoing advocacy for the Harvey Bulls Changeroom Project further highlights the team's commitment to fostering community-led development. In consultation with the Binningup community, the Shire also started discussions around the proposed Binningup Skate Park, ensuring that community voices are heard and integrated into the planning process.
- Eighteen applications were submitted for the 2023-2024 round of the Community Grant Program, with a total subscription of \$205,054. Twelve applicants were successful with a total funding allocation of \$118,305.
- Four applications were submitted for the 2023-2024 round of the Alcoa Harvey Sustainability Fund Program, with a total subscription of \$196,267. All applicants were successful.
- Three applications were submitted for the 2023-2024 round of the Coastal Communities Fund Program, with a total subscription of \$96,672. All applicants were successful.
- Recognition of our Community Grant recipients took the form of a series of photo shoots promoting our previous year's grant recipients to help promote the upcoming round. To recognise the contribution of Alcoa Australia in supporting the Sustainability Fund round of grants, a morning tea was held resulting in local media coverage through various distribution channels.
- Supporting community groups continued to be a focus for the Shire, noting the following key activities:
 - Collaboration with the Cookernup Community Group.
 - Supporting Lot 208 Inc. to organise youth programs and school holiday activities.
 - Assisting the Brunswick Town Team to host an outdoor cinema night and food truck event.
 - Working with the Brunswick Men's Shed and Leschenault Men's Shed to deliver events and initiatives.

Objectives

Key Achievements

- Relationships between Holyoake Australian Institute for Alcohol and Drug Addiction Resolution Inc (Holyoake) and the Shire's various Community Resource Centres were ongoing, and Officers worked with Holyoake to develop a Local Drug Action Plan.
- The Homegrown Heroes Campaign was launched; is a key initiative designed to showcase the incredible contributions of volunteers and community leaders within the Shire. This campaign brought to light the selfless dedication of our community members who give their time and energy to make the Shire a better place for everyone. Around 20 profiles of outstanding volunteers, featuring their inspiring stories, were shared across digital platforms and local media. The campaign generated significant engagement on social media and increased visits to the dedicated section on our website. The campaign received positive coverage in local newspapers and radio, further amplifying the reach of our volunteers' stories.

2.4 Noongar people are at the centre of conversations

- The Shire actively participated in the implementation of the Bunbury-Geographe Reconciliation Action Plan, supporting successful NAIDOC Week and Reconciliation Week events.
- During NAIDOC Week, the Shire celebrated with a series of events across multiple locations featuring the involvement of local Elders including a walk tour, the launch of the Shire's Reconciliation Action induction video, an Australind Bush Tucker event, a morning tea in Brunswick, and a community lunch in Harvey.
- The Albemarle Paris Grove Public Art initiative in partnership with Bunbury Regional Art Gallery was shared through local creative networks. The Shire communicated with local First Nations organisations and Elders on a variety of matters including the Welcome to Country policy. Officers also attended Boola Bidi Dreaming Centre for Thank a Volunteer Day to offer thanks.

2.5 Equity for all people

- In the pursuit of continuous improvement in line with the Even Better, Together: Access and Inclusion Plan 2021–2026, a review of Access Audit One commenced to deliver accessibility upgrades.
- A review of the Even Better, Together: Access and Inclusion Plan 2021–2026 commenced, examining for currency and compliance with industry and community standards.
- Accessibility design options continued to be investigated from a practical and aesthetic perspective for upgrades to the Harvey Recreation and Cultural Centre.

Objectives

Key Achievements

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

- The Harvey Art Prize 2023 saw 54 artists exhibit 211 pieces, with over 100 attendees on opening night. This resulted in over \$5,000 in sales and commissions for local artists. The event also launched the Connection Project, a collaborative work from 10 community groups.
- Additional initiatives included supporting the Artisan Fair for Lost 'n' Found featuring two artists, providing land art installations, roving performers for Youthchella, and hosting free art workshops at the Harvey Recreation and Culture Centre Christmas and June markets.
- Murals were installed at Christina Place Reserve, Yarloop Library, and the Harvey-Myalup Road water tank.
- A diverse and vibrant cultural events program continues to be delivered at the Harvey Recreation and Cultural Centre and other venues with 23 cultural events held attended by roughly 3,300 people from 58 individual postcodes.

2.7 An active and healthy community

- The administration of the KidSport Grant, which provides funding towards club registration fees, saw 485 vouchers approved during 2023–2024 financial year including 54 for Indigenous youth and 23 for young people living with disabilities.
- The extension of the Harvey Golf Club advanced through several stages. With funding for the project confirmed, it has now progressed to the tender preparation stage.
- The Shire's support of the Leschenault Men's Shed assisted with the completion of an extra 420 square metre shed, a presentation room, two new bathrooms including an accessible toilet and ACROD parking bays. The Shire contributed \$60,000 to the new upgrades, as well as adjusting the property lease so the Men's Shed could have more outdoor space to store their sawmill and timber.
- Shire Officers continue to meet with the Brunswick Men's Shed to provide advice, guidance and support regarding their plans for extension and to seek funding for upgrades.
- The tender for the upgrade of sports lighting at Brunswick Recreation Ground was awarded with an anticipated completion date in the first half of the 2024–2025 financial year.
- The Shire prepared a 2025–2026 Club Night Lights Program Forward Planning Round grant application for the upgrade of sports lighting on Oval 1 at the Leschenault Recreation Ground for submission. Notification is expected in January 2025 with funds available in July 2025. Officers continue to advocate for funding for the LLC Court Expansion project.
- Leschenault Leisure Centre delivered a number of services including the learn-to-swim program and providing water space for the Department of Education interim swimming lessons.

Objectives

Key Achievements

- Following community consultation, concept designs and costings commenced for required drainage upgrades to the Harvey Recreation Grounds. Once a design solution has been achieved, the Shire will work with stakeholders to schedule works to cause as little inconvenience as possible.
- The Shire prepared a 2025–2026 Forward Planning Round grant application for the upgrade of the Harvey Bulls changerooms for submission in the first half 2024–2025 financial year. Notification is expected in January 2025 with funds from a successful application to be available in July 2025.
- The Shire’s Partnership Prospectus 2023–2024 was developed as a summary of key projects and initiatives that the Shire is focusing to secure funding and support. These priorities included key infrastructure development, such as community facility improvements including the Leschenault Leisure Centre Court Expansion, Harvey Community Precinct, Leschenault Recreation Park Ovals 7 and 8, Tourism Trails and Coastal Drive from Australind to Myalup. The document highlighted the importance of partnerships with government bodies and the private sector to achieve these goals.



Australia Day Awards

Community Citizens of the Year

Joanne Campbell, Linda Williamson and Robert Newby

Senior Community Citizens of the Year

Ross Ditchburn and Wendy Maslin

Active Citizenship Award

Lot 208 Youth Incorporated

Rotary Club of Harvey Courtesy Award

Rosa Comisso

Youth Community Citizens of the Year

Taya Larkman



Community Awards

Meritorious Service Awards

Mark Talbot, Robert Newby and Robert William George

Appreciation Awards

Paul Fonck and Heidi Bibby

Youth Award

Annie O'Connor

Freeman of the Shire Recipients

Ms Tania Jackson and Mr Peter Monagle OAM

Freeman of the Shire

The title “Freeman of the Shire” is the highest honour that the Shire of Harvey can bestow on any person.

This honour is to recognise and acknowledge the exceptional contributions made by the individual to the community as a representative of Local Government and/or longstanding involvement in the community and/or community service organisations.



On Wednesday, 5 June 2024, Ms Tania Jackson was awarded Freeman of the Shire.

She was first elected to Council in 1997 and retired in 2023 after more than 26 years of service. Serving as Deputy Shire President between 2003 and 2011 and as Shire President between 2011 and 2019.

Her work for the Harvey Region has been extensive, with particular focus on advancing the Shire across planning, tourism, recreation, environment and emergency management.

Some highlights include her term as Board Member on the South West Development Commission, Chair of the South West Regional Planning Committee, Chair of the Morrissey Homestead Adult Day Respite Centre and as Deputy Delegate for the Bunbury Wellington Economic Alliance.

She was particularly passionate about spotlighting our amazing beaches, hinterland and vibrant townscapes through tourism initiatives, which she supported through her work with Tourism South West and the South West Tapestry Tourism Marketing Group.

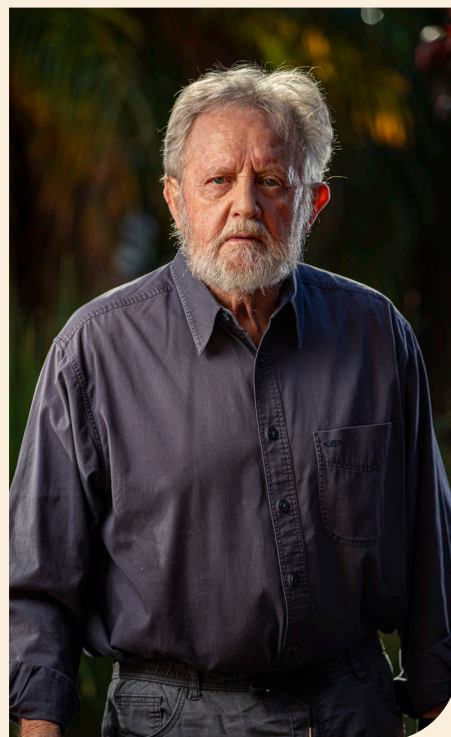
On Wednesday, 5 June 2024, Mr Peter Monagle OAM, was awarded Freeman of the Shire.

Mr Monagle is a member of the Order of Australia (OAM) and a former Shire Councillor and Shire President.

First elected to the Council in 1996, his mark on the Shire includes developing Leschenault Recreation Park and Leschenault Leisure Centre, establishing a modern depot, championing townscape projects across Harvey, Yarloop and Brunswick Junction, as well as community and water sports centres in both Myalup and Binningup.

His advocacy for the community at the State Government level played a key part in the establishment of Kingston Primary School in Australind, as well as an underground power and major streetscaping project that revitalised Brunswick Junction.

Brunswick Junction would again benefit from Mr Monagle's passion and drive during the initial development of the Brunswick River Cottages, an aged-care project which the Shire continues to deliver on.



Community Grants

ORGANISATION	AMOUNT	PROJECT
Brunswick Districts Bowling Club	\$25,000	Synthetic Green (A Green)
Brunswick Town Team	\$5,000	Brunswick Mainstreet Activation
Harvey Arts Community Hub	\$5,000	Networking for Community Capacity Building
Harvey Arts Community Hub	\$5,000	Country Sounds - Song Birds Art Exhibition
Harvey Bowling Club	\$20,000	Hardshade Upgrade
Harvey Districts Historical Society	\$4,967	Operation of Museum and Improvements
Harvey Men's Shed	\$10,000	Business Case, Concept Drawing and Estimates
Leschenault Progress Association	\$5,000	Playground Fencing for Fees Field
Rotary Club of Harvey	\$3,695	Saturday Night Feeds
South West Opera Company	\$5,000	Harvey Concert 2024
St John Harvey Sub Centre	\$25,000	Training and Facilities Upgrade
WA Youth Cattle Association	\$4,643	WA Youth Cattle Handlers Camp

Alcoa Harvey Sustainability Fund Grants

ORGANISATION	AMOUNT	PROJECT
Brunswick Districts Bowling Club	\$28,267	Synthetic Green (A Green)
Harvey Bulls Football Club	\$8,000	Solar Batteries for Clubroom
Harvey Golf Club	\$60,000	Clubhouse Extension
St John Harvey Sub Centre	\$100,000	Training and Facilities Upgrade

Coastal Communities Fund Grants

ORGANISATION	AMOUNT	PROJECT
Binningup Beach Christian Youth Camp	\$22,345	Camp Shed and Storage Replacement
Binningup Community Garden	\$47,955	Dune Stabilisation at Binningup and Myalup
Myalup Community Association	\$26,372	Myalup Masterplan Consultant

Harvey Recreation and Cultural Centre

Harvey Recreation and Cultural Centre (HRCC) is the main recreation, cultural and social hub in the Harvey area. HRCC opened every day and catered to a year round sport and physical activity program on three multi-purpose courts, 24-hour gymnasium, mixed martial arts and squash complex. Basketball and Netball competitions were held along with a range of other casual and short season, court based sports. A variety of Group Fitness options were offered on a weekly basis to cater to a diverse age range and user demand.

Two licensed childcare facilities operated onsite 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 was 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 were conducted in the Cultural Centre and including live theatre, tribute shows, puppetry, circus, magicians, contemporary dance and children's shows. From time to time a "Cinema at The Centre" program was also held to cater to a wide diversity of movie tastes and weekend Indoor Markets are programmed in June and December.

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. Solar PV System installed, projected to avoid 883 tonnes of carbon dioxide over the life of the systems.
2. A total of 23 cultural events and performances,

were held with 2,894 attendees.

3. Bookings at The Boundary and Function Room continue to be popular, attracting a diverse range of community groups, sporting and cultural organisations, business, private hire, meetings, seminars, workshops and other forms of community engagement.

HRCC 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.

The HRCC celebrated 30 years of facilitating sport, recreation and culture for the community in September 2023. All while continually seeking to respond to changing community needs and expectations.



360

Membership



\$1.14M

Budget



23

Cultural
events



8.6 FTE

Staff



SHIRE OF
HARVEY



Leschenault Leisure Centre and Recreation Services

Leschenault Leisure Centre (LLC)

LLC serves the recreation needs for the Shire and the region offering four indoor multi-use courts, three squash courts, a fully equipped fitness gym, a 25 metre indoor heated lap pool and freeform leisure pool. Services and programs offered at LLC include learn to swim, junior sports and children services, with support for local clubs and associations.

After an 18 month suspension of service, LLC re-instated the Licensed Vacation Care with 495 enrolments. The crèche services are well utilised and provide continued support for more than 2,690 children while parents attend health and fitness and the swim school programs.

Detailed design and tender specifications for the LLC Court Expansion Project were completed and pre-tender estimates and cost analysis indicated that rescoping aspects of the project and prioritising of the project is required before it can progress.

A projector and screen with internet connectivity were installed to provide a virtual Group Fitness Class program in the main studio. This adds to the virtual Spin classes and completes the provision of virtual classes at the centre and patrons now have the option of attending instructor led classes or selecting a virtual class when the program allows. Attendance numbers were more than 716 members and over 59,000 casual visits, with more than 440 participants in the Teen Fitness program offered throughout the year.

Court facility space remains a premium and LLC coordinated adult sports (indoor soccer, netball and basketball) for more than 13,000 players, with 178,000 attendees from junior associations, school sports, carnivals and one off events.

The Aquatic Centre has hosted more than 36,000 swimming lessons annually. The LLC Swim School provided 18,880 swimming lessons for more than 716 children. The Education Department also

conducts in-term lessons for the region's primary schools and this year they conducted more than 18,000 lessons. The Harvey Swimming Club commenced their swimming season at LLC while the filtration works were being completed at the Dr. Peter Topham Memorial Swimming Pool and returned following the re-opening in December 2023.

Significant work was undertaken to improve the air quality to the pool and work will continue into the next financial year as end of life infrastructure and ongoing maintenance issues are addressed.

Leschenault Recreation Park (LRP)

The Leschenault Recreation Park (LRP) is the Shire's major recreation facility in the Australind and Leschenault area and services a regional 10km catchment population of more than 36,000 people.

Ovals 5 and 6 have new AFL goal posts and now have the capacity for rugby goal posts to be installed and are sleeved for easy removal following use. Oval 1 also has the new rugby goals installed and sleeved for removal at the end of the season and the field is converted for cricket.

The Shire continued to provide six light towers to illuminate the Brunswick Oval for AFL and the Brunswick Show. The Brunswick Sports Lighting Project commenced with trenching and laying of the main pole wiring and junction boxes completed.

The Leschenault Pavilion

The Leschenault Sporting Association (LSA) continues to operate from the Pavilion. This year the LSA welcomed the Bunbury and Districts Cricket Association, taking the association membership to seven.

The Pavilion building has undergone some minor maintenance and will be the subject of significant works in 2024-2025.



763

Membership



\$4.4M

Budget



329,000

Visits



31 FTE

Staff



Dr Peter Topham Memorial Swimming Pool

The Swimming Pool traditionally operates from 1 November to 1 April, however the opening was delayed until 19 December to allow completion of the major filtration and chlorine dosing system upgrade. Consequently, the pool admission of 9,924 was down on the previous year's admissions of 11,958.

The pool operates with one seasonal full time manager and a casual supervisor and lifeguards to support the program throughout the season.



9,924

Attendance



\$158,923

Budget



3 FTE

Staff



Libraries

The Shire of Harvey Libraries has experienced another productive year!

The four branches located at Australind, Binningup, Harvey, and Yarloop continued to be highly valued spaces evolving beyond traditional book lending to become dynamic hubs for community engagement. These spaces offer diverse programs and events that promote literacy, encourage lifelong learning, and cultivate a strong sense of belonging within the Shire.

Throughout 2023-2024, our libraries have been a valuable resource for all age groups. Families and children participated in early years programs and afterschool activities during term time as well as our popular holiday programs. At the same time, adults enjoyed a wide range of events throughout the year, such as creative art workshops, author talks and training opportunities. The annual Literacy Festival was a highlight and saw increased attendance, with an estimated 1,000 people engaged in literacy and

lifelong learning activities over two days.

Key events this year included:

- New online library catalogue launch
- First Saturday big event STEMBOT
- Author talks including Heather Morris and Tricia Stinger
- Biggest Morning Tea
- Science, Technology, Engineering and Maths (STEM) programs in Australind and Harvey.

Our libraries are transforming and enriching lives in our communities by providing a safe place to learn, connect, create, work, read, and relax.



10,889

Membership



\$1.4M

Budget



64,954

Visits



7 FTE

Staff



68,768

Items
borrowed



4,186

Program
sessions



20,994

Program
attendees





Strategic Direction 3

Protected Natural Environment

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

Highlight

Sustainability was a focus for 2023-2024 with the installation of two new solar panel systems on Shire buildings and the introduction of the first low emission vehicle into the Shire's corporate fleet.

What you told us in 2021

People recognise the unique biodiversity of the Shire and want to see a commitment to conservation and protection of the environment. Management of pests and weeds to improve outcomes for native species and being proactive to reduce bushfire risk is also considered important. Taking action to increase the health of waterways, including the estuary, and to protect and enhance coastal zones is a priority. The Shire is expected to embed environmental consideration into all of its policies and practices.

Key Plans and Frameworks

- Coastal Hazards Risk Map Adaptation Plan
- Foreshore Management Plan
- Waterwise Council Action Plan

Services

Services	Sub-services
Conservation	Biodiversity Biosecurity Bushland Management Catchment Management Coastal Management Conservation Management
Parks and Reserves	Irrigation Operations Parks Maintenance Parks and Public Open Space Development Reserves Maintenance
Public Gardens	Gardens Development Gardens Maintenance Streetscape Maintenance
Sustainability	Sustainability
Trees	Street Trees Maintenance Street Trees Technical Advice
Waste Management	Landfill Operations Littering / Illegal Dumping Refuse Collection Street Cleaning Waste Education Waste Reduction

Objectives

Key Achievements

3.1 Adopt and encourage sustainable development practices

- The implementation of management plans for the Kalgulup Regional Park and Yalgorup National Park continued, with management and land tenure processes occurring throughout the year.
- The review and update of the Sustainable Building Materials Policy was completed.
- The Shire progress towards alignment with State and Federal corporate emission targets and actioned several sustainability initiatives including installation of a Photovoltaic Solar Energy System and electric vehicle charging station at the Harvey Depot, along with carbon offset activities for fleet vehicles.

3.2 Manage and protect natural habitats, ecosystems and reserves

- The Collie River and Leschenault Estuary Coastal Hazard Risk Map Adaptation Plan was completed in partnership with the Shire of Dardanup, City of Bunbury and Department of Water and Environmental Regulation.
- Annual revegetation planning and implementation resulted in approximately 15,500 seedlings of mixed species being planted.
- A working group was established to finalise the Biodiversity Strategy to ensure the protection of environmental assets, with draft strategy documentation expected to be produced in 2024–2025.
- The Shire continued its commitment to support the Peel Harvey Biosecurity Group to assist with the management of weed and pests and educate residents around weed and pest control in the region.

3.3 Sustainable resource use and waste management

- Implementation of the Waterwise Council Action Plan continued with 39 weather sensitive controllers installed. The replacement of the aging Brunswick River Bore in Australind took place with a new Yarragadee Bore located at Leschenault Leisure Centre Oval 1.

3.4 Healthy waterways and coastal zones

- The Shire is proud of its ongoing beach and dune monitoring, with dune erosion and its impact on conservation zoning being a focus. Dune restoration works took place, planting roughly 12,500 seedlings with works at Myalup and Binningup being aided by the participation and assistance from local schools and community groups.
- Participation in the Tangaroa Blue event saw the removal of a ghost net, while also holding two beach cleanup events at the beginning of the storm season. The Keep Australia Beautiful initiatives were supported year round with participants of the Adopt a Spot program being supported by the Shire.



Strategic Direction 4

Sustainable Built Environment

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

Highlight

The Shire completed documentation for the provision of 12 new low cost independent living units in Brunswick. The initiative supports aging in place by providing affordable, energy efficient housing that allows residents to remain connected to and participate in their local community for as long as possible.



\$158,070,482

956 Building Permits



\$169,889,644

385 Planning Applications



SHIRE OF
HARVEY

What you told us in 2021

Improving the look, feel and upkeep of town centres, streetscapes, trees and verges is a priority. Playgrounds and parks were also highlighted as an area requiring attention. Better connectivity of footpaths and cycle ways, along with providing safe and well maintained local roads are also high priorities. People see the potential of the Shire, but want Council to support the growing population and economy through land development that balances urban and industrial needs with protecting the environment.

Key Plans and Frameworks

- Bunbury Geopraphe Sub-Regional Strategy
- Cemeteries Strategy
- Local Path Renewal and Improvement Plan
- Play Spaces Strategy

Services

Services	Sub-services
Asset Management	Asset Data Management Asset Management Planning Asset Valuation Graffiti Management
Boating Facilities	Boating Facilities Construction Boating Facilities Maintenance
Building Services	Building Approval Certificates Building Assessments, Approvals and Compliance Building Inspections Demolition Assessments, Approvals and Compliance Occupancy Permits Property Enquiries
Buildings and Shelters	Buildings and Shelters Construction Buildings and Shelters Maintenance
Cemeteries	Cemeteries Development Cemeteries Maintenance
Depot Management	Plant and Equipment Management Signage Management Works Requests
Design and Development	Design Capital Works Projects Engineering Compliance Engineering Referrals
Drainage	Drainage Construction Drainage Maintenance
Footpaths	Footpaths Construction Footpaths Maintenance

Services	Sub-services
Playgrounds	Playgrounds Construction Playgrounds Maintenance
Projects	Major Capital Projects Minor Capital Projects
Property Management	Commercial Leases Community Leases Facility Hire Public Open Space Hire
Roads and Ancillary	Roads and Ancillary Construction Roads and Ancillary Maintenance
Streetlighting	Streetlighting Construction Streetlighting Maintenance
Swimming Pool Inspections	Private Swimming Pools
Transport Services	Fleet Management Traffic Management
Verges and Crossovers	Crossover Determinations Verge Treatments

Objectives

Key Achievements

4.1 Playgrounds and parks are vibrant, accessible and well maintained

- Playspaces at Galway Green and Binningup were completed with works including new shade sails and seating where appropriate, and a new shelter and BBQ to complement the Galway Green playgrounds.
- Harvey Skatepark was constructed with a formal ceremony and accompanying celebration supported by the community and attended by the Assistant Minister to the Prime Minister Patrick Gorman MP, Member for Forrest Nola Marino MP and Shire representatives.
- The Shire continued working towards the redevelopment of Binningup Skate Park. Convic were engaged to undertake community consultation before preparation of concept designs. Two sessions were held in Binningup with over 40 people in attendance. Concept designs will be developed for further community consultation before detailed design drawings are prepared in 2024-2025.

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

- Works on the Uduc / Forestry / Government Roads alignment, progressed with consultants engaged to design works.
- The Harvey Quindanning Road upgrades continued with the Shire progressing the obtaining of permits for clearing land through State Government.
- A two-meter wide footpath extension was completed, extending from the intersection of Waterloo Road and Government Road to the intersection of Waterloo Road and Nunnagine Circle.

Objectives

Key Achievements

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

- Cookernup Townscape Plan consultation was presented to Council.
- Yarloop Place Advisory Group previously declined to progress a place plan, with this to be revisited in 2024–2025.
- Consultation for the Cookernup Place Plan, focusing on the development of assets in the area continued.
- Landscaping improvements were completed in Treendale.

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

- The Heritage Incentive Policy was adopted and will be reviewed as part of the ongoing commitment to reviewing local planning policies
- Progress on the proposed use of the former Harvey Agricultural College as a Heritage Precinct remained with the Department of Planning, Lands and Heritage who is the lead agency on the project.
- Officers worked with the managers of the land, ARC Infrastructure and stakeholders to support the development of the Harvey Station Master's House - Master Plan.
- Officers continued to work with interested parties on the upgrades to the Harvey Internment Camp Shrine. The original Harvey Internment Camp Shrine Committee is no longer operational, and the Shrine is a Shire managed asset.
- Construction of the Yarloop Workshop and Interpretive Centre and Men's Shed – Stage 1 progressed to the commencement of construction after a period of early contractor involvement. The current works are scheduled for completion in 2024-2025.

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

- Maintenance and upgrades to Shire buildings, gardens and grounds as were completed as outlined in the Forward Capital Works Program.
- Mapping of upgrades to cemeteries in accordance with the Cemeteries Strategy was completed along with new irrigation upgrades.
- The Harvey Community Precinct funding was re-scoped with staging of the project pursued to enable the library component to proceed.
- The Shire is actively engaged in advocacy to secure funding for various community and infrastructure projects. Key activities have included:
 - Government Liaison: The Shire regularly engages with state and federal government representatives to discuss funding opportunities and present the Shire's needs.
 - Grant Applications: The Shire assesses grant opportunities and has applied for grants that align with its strategic goals, ensuring that proposals are well-prepared and demonstrate clear community benefits.
 - Public Campaigns: The Shire continues to engage in public advocacy, including media campaigns and community consultations, to build awareness and support for key projects and bolster its case for funding.



Strategic Direction 5

Effective Civic Leadership

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

Highlight

Procurement for a new Enterprise Resource Planning system was completed with key staff from various business units participating in the decision-making. In 2024-2025 the Shire will begin implementing the new software, which will enhance efficiency across all areas of operations and provide better, more accurate services to the community.

What you told us in 2021

There is a desire for more regular and open communication through a wider variety of digital and traditional methods to ensure everyone is reached. People want opportunities to participate in decision-making and for Council to advocate for them on important issues. You told us you'd like to see the Shire be more progressive, to embrace technology and always provide a high level of customer service. People understand resources are limited, and therefore expect sound governance and decision-making that ensures value for money.

Key Plans and Frameworks

- Asset Management Plan
- Communications and Engagement Plan
- Corporate Business Plan
- Customer Service Charter
- Integrated Planning and Reporting Framework
- Long Term Financial Plan
- Records Management Plan
- Risk Management Framework
- Strategic Community Plan
- Workforce and Diversity Plan

Services

Services	Sub-services
Communications and Public Relations	Advocacy Government Relations and Engagement Internal and External Communications Marketing Public Relations
Customer Experience	Customer Service
Executive Services	Civic Ceremonies Collaboration and Representation Council Liaison and Support Elections Executive Leadership Meetings
Governance	Business Continuity and Resilience Complaints Local Laws Public Interest Disclosure Purchasing, Procurement and Contracts Statutory Compliance
Human Resources	Apprenticeships, Traineeships and Placements Employee and Industrial Relations Payroll Performance Management Recruitment Training and Development

Services	Sub-services
Information Services	Business Systems Management Freedom of Information Information Management Technology Systems Management
Strategy and Performance	Performance Monitoring and Reporting Strategic and Service Planning
Risk Management	Insurance Risk Management
Work Health and Safety	Contractor Management Employee Wellbeing Worker's Compensation and Injury Management

Objectives

Key Achievements

5.1 Effective communication and engagement with the community

- The Shire continued enhancing its communication and marketing efforts. Key initiatives included:
 - Revitalisation of the Monthly Newsletter: The Shire revitalised its monthly newsletter and actively encouraged the community and website users to subscribe.
 - Increased exposure through South West Times: The Shire successfully negotiated with the South West Times to expand its digital presence, providing greater visibility for Shire activities and initiatives.
 - Increased media monitoring with Isentia: The Shire contracted Isentia to provide comprehensive media monitoring and reporting services. This initiative helped the Shire measure community sentiment and assess the effectiveness of its communications and marketing strategies.
- The Shire successfully constructed a comprehensive community, business, and stakeholder database to enhance its communication efforts. This database was instrumental in launching targeted campaigns to increase subscriptions to the Shire's monthly newsletter. The database also allowed for more efficient and effective communication with residents, businesses, and stakeholders, ensuring that the Shire's messages reach the right audiences.
- A review of advisory groups was conducted prior to the 2023 local government elections. The Shire currently administers 14 advisory groups which generally meet four times per year. Three rounds of meetings were held in 2023–2024.



3,701 followers



2,500 followers



826 followers



218,118 visits



688 eNewsletter subscribers

Objectives

Key Achievements

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

- The Shire developed a Government Relations Advocacy Strategy to strengthen its interactions with state and federal government bodies. The strategy was designed to align the Shire's priorities with broader government agendas, enhancing its ability to secure funding and support for key projects. Key elements of the strategy included:
 - Establishing regular, proactive communication with government representatives to advocate for the Shire's needs and projects.
 - Ensuring the Shire's initiatives align with state and federal policy directions, increasing the likelihood of gaining support and funding.
 - Focusing on specific projects and issues that are of high importance to the community, and tailoring advocacy efforts to address these priorities effectively.
 - Building and maintaining strong relationships with other local governments, regional bodies, and community stakeholders to present a united front in advocacy efforts.

5.3 Accountable leadership supported by a professional and skilled administration

- The support and development of organisational culture in 2023–2024 resulted in the Shire delivering the results of its first employee culture scorecard to all staff. The results and feedback from the scorecard opened channels of communication and highlighted key areas for improvement. The senior leadership team met at the end of the financial year and commenced workshopping the priority areas.
- New Council members were elected and inducted with mandatory training undertaken.
- The Shire introduced a new recruitment campaign, 'Your Future Starts Here'. The campaign was strategically crafted to position the Harvey Region as a desirable destination, leveraging a mix of digital and traditional media, community involvement, and engaging content to attract new residents, businesses, and investors. The campaign's objective was to highlight the Harvey region as a prime location for individuals and businesses to relocate, grow, and thrive. The campaign was aimed at potential residents, job seekers, businesses, and investors and emphasised the region's quality of life, economic opportunities, recreational activities, and investment potential.
- The 'Day in the Life Of' campaign has been effectively used by the Shire of Harvey to showcase the various operational roles with the objective of attracting potential employees. By presenting the day-to-day operations and responsibilities of various positions, the campaign builds awareness of the Shire's impact on the community and demonstrates its role as a vital local employer and service provider. The video content has been shared across multiple platforms, including the Shire's website, social media channels, and local media, to reach a broad audience.

5.4 Sound governance, including financial, asset and risk management

- All actions have been implemented from the 2022 Procurement Audit, with a notable improvement being the streamlining of processes and creation of uniform templates for Requests for Quotes and Requests for Tenders.
- The Long Term Financial Plan for the Shire underwent a review to ensure the alignment of goals with the Strategic Community Plan.
- The Workforce Plan was presented along with the Long Term Financial Plan. The integration of the Workforce Plan, Diversity Plan and Long Term Financial Plan were all incorporated into the generation of the Annual Budget.
- The Shire diligently worked on implementing actions from the Workforce and Diversity Plan, particularly the inaugural employee survey. Catalyse were engaged to conduct the CULTYR Employee Scorecard which saw 181 employees provide feedback across a range of categories. Resultingly, several workshops have led to actions in team building, improved communication and trust in leadership. The Shire will continue to monitor and improve the wellbeing of employees over time based on the feedback provided.
- Recruitment efforts for positions outlined in the Workforce and Diversity Plan continued although some roles were challenging to fill. Despite these challenges, all key actions for the year were completed.
- Work Health and Safety requirements, improvements and management continued to be supported by the Shire with multiple audits completed which formalised the Shire's commitment to ongoing performance. Several action plans required the Shire to prioritise high-risk activities like engineering and waste management, as well as psychological safety.
- The Shire conducted a training program for all staff on the registration of information into the Shire's record-keeping system. This increased the use of the system and greatly aided in the discoverability of information that can be used for decision-making. Significant progress was made on the Electronic Record Keeping project with a review of the State Records Office Record Keeping Plan commencing.

5.5 Integrated strategic planning and reporting to drive continuous improvement

- Minor ongoing reviews and monitoring of the Strategic Community Plan were conducted throughout the year, with no amendments.
- The annual review of the Corporate Business Plan was completed and endorsed by Council.
- The Shire actively participated in networking events to inform and develop best practices in the industry, meeting with peers. Officers presented on how the Shire manages council planning at the Local Government Professionals Annual State Conference as well as the Council Planning Network Event, with extremely positive feedback from peers, Local Government Professionals, Western Australian Local Government Association, and Department of Local Government, Sport and Cultural Industries.

5.6 A customer centred approach to everything we do

- The Shire's Customer Service Charter was reviewed, updated, and approved by the Executive Leadership Team, along with the implementation of a new Marketing and Communications Help Desk.

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.

In the pursuit of continuous improvement in line with the Even Better, Together: Access and Inclusion Plan 2021–2026, a review of Access Audit One commenced to deliver accessibility upgrades.

A review of the Even Better, Together: Access and Inclusion Plan 2021–2026 commenced, examining for currency and compliance with industry and community standards.

Accessibility design options continued to be investigated from a practical and aesthetic perspective for upgrades to the Harvey Recreation and Cultural Centre.



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 new valid FOI applications received	2
Number of applications finalised this period	2
Number of applications granted access in full	0
Number of applications granted edited access	0
Number of applications cancelled	2
Number of internal / external reviews	0
Number of applications refused access under section 26 of the Act	0
Number of applications not yet finalised	0

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 2024 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 continued to develop the Business Classification Scheme (BCS) to progress a review of how Shire staff register and record information. This is expected to enhance recordkeeping and provide even greater access to information. The Privacy and Responsible Information Sharing (PRIS) project, a Western Australian Government initiative, commenced and will result in greater governance of private information the Shire maintains. Electronic record keeping adoption is expected to produce greater efficiencies and prepare the Shire for the upcoming Electronic Document and Records Management System (EDRMS) review.



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 were no Public Interest Disclosure assessed at the Shire in 2023-2024.



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 and endorsed by Council in December 2023.



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.

A Regulation 17 Review was conducted by AMD Accountants and finalised and presented to the Audit Committee and Council in July 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 2023 to 31 December 2024, there were no issues 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 2023-2024 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.

CEO Remuneration as at 30 June 2024

Cash Salary 265,040

Package Benefits 58,676

TOTAL PACKAGE \$323,716

Salary Range (cash basis)	2022- 2023	2023- 2024
\$130,000 and \$139,999	0	8
\$140,000 and \$149,999	0	0
\$150,000 and \$159,999	0	0
\$160,000 and \$169,999	3	0
\$170,000 and \$179,999	0	3
\$180,000 and \$189,999	1	1
\$190,000 and \$199,999	0	0
\$200,000 and \$209,999	0	0
\$210,000 and \$219,999	0	0
\$220,000 and \$229,999	0	0
\$230,000 and \$239,999	0	0
\$240,000 and \$249,999	0	0
\$250,000 and \$259,999	1	0
\$260,000 and \$269,999	0	1
TOTAL OVER \$130,000	5	13



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 2023 and a primary return within three months of their start date. In 2023-2024, there was 95% 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.

2023-2024 Tenders Advertised and Contract Awarded	#	\$
Goods and Services	7*	\$767,591
Disposal of Assets and/or Machinery	0	\$0
Construction Project Tenders < \$250,000	0	\$0
Construction Project Tenders \$250,000 to \$1,000,000	2	\$867,735
Construction Project Tenders > \$1,000,000	3	\$6,274,959
TOTAL	12	\$7,910,825

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

Priority Projects 2024-2025

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

- Conversion of the Australind Council Chamber in to additional office space to accommodate growing workforce.
- Upgrade of the Harvey Senior Citizens Centre to meet both the current and future needs of the Harvey seniors population.
- Continuation of the development of the Yarloop Workshops site as part of Yarloop's Town Development Plan.
- Investigation and planning for the redevelopment of the Binningup Skate Park.
- Restoration of the Arthur Marshall Grandstand.
- Upgrade of the Brunswick Tennis Courts.
- Implementation of the Harvey Region Trails and Adventure Master Plan to create must-visit adventure experiences.
- Development of a fenced dog agility park.
- Construction of 12 new independent low cost living units at Brunswick River Cottages.
- Expansion of the Harvey Golf Club facility.
- Implementation of the new Enterprise Resource Planning system.



Councillor Meeting Attendance

	Ordinary	Briefings	Special	Audit	Attendance Fee	Allowance ⁺
NUMBER OF MEETINGS	12	12	2	6		
President Michelle Campbell [^]	12/12	12/12	2/2	6/6	29,998	39,584
Cr John Bromham (Deputy) [^]	11/12	10/12	1/2	5/6	17,947	9,089
Cr Paul Beech ^{**}	3/3	3/3	1/1	1/1	5,389	1,032
Cr Michelle Boylan	10/12	0/12	2/2	N/A	17,603	1,335
Cr Francis Burgoyne ^{**}	3/3	3/3	1/1	N/A	5,389	364
Cr Joe Capogreco	9/12	9/12	1/2	N/A	17,603	1,979
Cr Craig Carbone	11/12	4/12	1/2	N/A	17,603	1,755
Cr Robyn Coleman [^]	12/12	12/12	2/2	5/5	17,603	2,458
Cr Wendy Dickinson [^]	11/12	11/12	2/2	5/6	17,603	3,391
Cr Paul Gillett (ex President) ^{** ^}	3/3	3/3	1/1	1/1	10,259	15,871
Cr Alicia Hitchcock ^{* ^}	9/9	8/9	1/1	4/5	12,215	1,803
Cr Tiny Holly ^{* ^}	8/9	8/9	1/1	5/5	0	0
Cr Tania Jackson ^{**}	3/3	1/3	1/1	N/A	5,389	364
Cr James Junio [*]	8/9	9/9	1/1	N/A	12,215	1,459
Cr Dakota Krispyn [^]	10/12	9/12	2/2	3/6	17,603	1,335
Cr Amanda Lovitt ^{**}	2/3	3/3	1/1	1/1	5,389	364

* Commenced October 2023 ** Ended October 2023 ^ Member of Audit Committee 2023-2024 + 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	1
Between 45 and 54	1
Between 55 and 64	7
Over 64	1

Council Member	Gender	Linguistic Background	Country of Birth	Identifies as Aboriginal or Torres Strait Islander
President Michelle Campbell	F	English	Australia	N
Cr John Bromham (Deputy)	M	English	England	N
Cr Paul Beech	M	English	England	N
Cr Michelle Boylan	F	English	Australia	N
Cr Francis Burgoyne	M	English	Australia	N
Cr Joe Capogreco	M	English & Italian	Australia	N
Cr Craig Carbone	M	English & Italian	Australia	N
Cr Robyn Coleman	F	English	Australia	N
Cr Wendy Dickinson	F	English	Australia	N
Cr Paul Gillett (ex President)	M	English	Australia	N
Cr Alicia Hitchcock	F	English	Australia	N
Cr Tiny Holly	M	English	Australia	N
Cr Tania Jackson	F	English	Australia	N
Cr James Junio	M	English, Filipino, Cebuano & Chavacono	Philippines	N
Cr Dakota Krispyn	M	English	Australia	N
Cr Amanda Lovitt	F	English & Slovak	Australia	N

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

Financial Report

2023-2024

Key Financial Indicators



\$51,346,953

(total expenditure
ex depreciation)

Budget



\$27,778,488

Rates



\$3,000,000

New borrowings



\$18,560,523

Reserves



13,200

Rateable properties



\$9,634,396

Fees and charges
generated revenue

SHIRE OF HARVEY
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

TABLE OF CONTENTS

Statement by Chief Executive Officer	2
Statement of Comprehensive Income	3
Statement of Financial Position	4
Statement of Changes in Equity	5
Statement of Cash Flows	6
Statement of Financial Activity	7
Index of Notes to the Financial Report	8
Independent Auditor's Report	47

AASB 101.138(b) The Shire of Harvey conducts the operations of a local government with the following community vision:

Towards, together an even better lifestyle

AASB 101.138(a) Principal place of business:
102 Uduc Road, Harvey, WA-6220

**SHIRE OF HARVEY
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

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

STATEMENT BY CEO

The accompanying financial report of the Shire of Harvey has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2024 and the financial position as at 30 June 2024.

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

Signed on the 26 day of November 2024



CEO

Annie Riordan

Name of CEO



SHIRE OF HARVEY
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
Revenue				
Rates	2(a),26	27,782,362	27,442,121	25,027,168
Grants, subsidies and contributions	2(a)	5,356,840	1,488,342	6,940,698
Fees and charges	2(a)	9,836,729	9,598,855	8,110,046
Interest revenue	2(a)	1,839,145	1,131,795	1,320,917
Other revenue	2(a)	402,755	213,900	369,565
		45,217,831	39,875,013	41,768,394
Expenses				
Employee costs	2(b)	(18,812,246)	(19,019,445)	(16,152,418)
Materials and contracts		(16,877,577)	(17,107,203)	(16,364,728)
Utility charges		(1,117,784)	(1,112,990)	(1,050,313)
Depreciation		(14,157,604)	(8,839,007)	(8,834,945)
Finance costs		(98,233)	(127,892)	(27,483)
Insurance		(1,014,484)	(995,009)	(998,697)
Other expenditure	2(b)	(334,598)	0	(3,002,495)
		(52,412,526)	(47,201,546)	(46,431,079)
		(7,194,695)	(7,326,533)	(4,662,685)
Capital grants, subsidies and contributions	2(a)	3,959,339	41,058,416	5,440,523
Profit on asset disposals		195,602	56,000	82,686
Loss on asset disposals		(126,393)	(219,700)	(8,093)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	9,393	0	0
Share of net profit of associates accounted for using the equity method	22(c)	222,640	0	2,465,288
		4,260,581	40,894,716	7,980,404
Net result for the period	25(b)	(2,934,114)	33,568,183	3,317,719
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	17	0	0	255,326,948
Share of other comprehensive income of associates accounted for using the equity method	17, 22(b)	0	0	542,996
Total other comprehensive income for the period	17	0	0	255,869,944
Total comprehensive income for the period		(2,934,114)	33,568,183	259,187,663

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



SHIRE OF HARVEY
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2024

	NOTE	2024 \$	2023 \$
CURRENT ASSETS			
Cash and cash equivalents	3	38,292,358	34,983,404
Trade and other receivables	5	2,080,186	1,962,899
Other financial assets	4(a)	37,683	36,884
Inventories	6	188,412	53,164
Other assets	7	187,702	74,533
TOTAL CURRENT ASSETS		40,786,341	37,110,884
NON-CURRENT ASSETS			
Trade and other receivables	5	293,658	267,195
Other financial assets	4(b)	746,890	775,180
Investment in associate	22(a)	3,336,131	3,113,491
Property, plant and equipment	8	135,720,240	131,227,262
Infrastructure	9	657,743,829	662,930,145
Right-of-use assets	11(a)	86,876	18,183
TOTAL NON-CURRENT ASSETS		797,927,624	798,331,456
TOTAL ASSETS		838,713,965	835,442,340
CURRENT LIABILITIES			
Trade and other payables	12	11,965,596	8,893,307
Other liabilities	13	2,382,765	2,336,552
Lease liabilities	11(b)	42,624	18,461
Borrowings	14	284,651	187,552
Employee related provisions	15	2,682,651	2,520,695
TOTAL CURRENT LIABILITIES		17,358,287	13,956,567
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	43,005	0
Borrowings	14	3,465,275	794,155
Employee related provisions	15	445,818	447,507
Other provisions	16	3,754,932	3,663,348
TOTAL NON-CURRENT LIABILITIES		7,709,030	4,905,010
TOTAL LIABILITIES		25,067,317	18,861,577
NET ASSETS		813,646,649	816,580,763
EQUITY			
Retained surplus		130,771,966	133,574,349
Reserve accounts	29	23,278,308	23,410,039
Revaluation surplus	17	659,596,375	659,596,375
TOTAL EQUITY		813,646,649	816,580,763

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 2024

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2022		126,809,172	26,857,497	403,726,431	557,393,100
Comprehensive income for the period					
Net result for the period		3,317,719	0	0	3,317,719
Other comprehensive income for the period	17	0	0	255,869,944	255,869,944
Total comprehensive income for the period		3,317,719	0	255,869,944	259,187,663
Transfers from reserve accounts	29	10,665,402	(10,665,402)	0	0
Transfers to reserve accounts	29	(7,217,944)	7,217,944	0	0
Balance as at 30 June 2023		133,574,349	23,410,039	659,596,375	816,580,763
Comprehensive income for the period					
Net result for the period		(2,934,114)	0	0	(2,934,114)
Other comprehensive income for the period	17	0	0	0	0
Total comprehensive income for the period		(2,934,114)	0	0	(2,934,114)
Transfers from reserve accounts	29	8,723,123	(8,723,123)	0	0
Transfers to reserve accounts	29	(8,591,392)	8,591,392	0	0
Balance as at 30 June 2024		130,771,966	23,278,308	659,596,375	813,646,649

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 2024

	NOTE	2024 Actual \$	2023 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		27,829,220	25,198,353
Grants, subsidies and contributions		5,335,561	6,492,742
Fees and charges		9,837,574	8,110,046
Interest revenue		1,839,145	1,320,917
Other revenue		402,755	369,565
		45,244,255	41,491,623
Payments			
Employee costs		(18,659,951)	(16,595,580)
Materials and contracts		(14,128,868)	(14,458,111)
Utility charges		(1,117,784)	(1,050,313)
Finance costs		(98,233)	(27,483)
Insurance paid		(1,014,484)	(998,697)
Other expenditure		(375,424)	(3,002,495)
		(35,394,744)	(36,132,679)
Net cash provided by operating activities	18(b)	9,849,511	5,358,944
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(9,028,034)	(7,885,738)
Payments for construction of infrastructure	9(a)	(5,086,149)	(6,547,378)
Capital grants, subsidies and contributions		4,050,923	5,683,020
Proceeds from financial assets at amortised cost - self supporting loans		36,885	36,100
Proceeds from financial assets at fair values through other comprehensive income		0	2,000,000
Proceeds from sale of property, plant & equipment		752,228	510,382
Net cash (used in) investing activities		(9,274,147)	(6,203,614)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	28(a)	(231,781)	(182,434)
Payments for principal portion of lease liabilities	28(c)	(34,629)	(37,028)
Proceeds from new borrowings	28(a)	3,000,000	0
Net cash provided by (used in) financing activities		2,733,590	(219,462)
Net increase (decrease) in cash held		3,308,954	(1,064,132)
Cash at beginning of year		34,983,404	36,047,536
Cash and cash equivalents at the end of the year	18(a)	38,292,358	34,983,404

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

SHIRE OF HARVEY
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	26	27,019,927	26,708,436	24,321,007
Rates excluding general rates	26	762,435	733,685	706,161
Grants, subsidies and contributions		5,356,840	1,488,342	6,940,698
Fees and charges		9,836,729	9,598,855	8,110,046
Interest revenue		1,839,145	1,131,795	1,320,917
Other revenue		402,755	213,900	369,565
Profit on asset disposals		195,602	56,000	82,686
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	9,393	0	0
Share of net profit of associates accounted for using the equity method	22(c)	222,640	0	2,465,288
		45,645,466	39,931,013	44,316,368
Expenditure from operating activities				
Employee costs		(18,812,246)	(19,019,445)	(16,152,418)
Materials and contracts		(16,877,577)	(17,107,203)	(16,364,728)
Utility charges		(1,117,784)	(1,112,990)	(1,050,313)
Depreciation		(14,157,604)	(8,839,007)	(8,834,945)
Finance costs		(98,233)	(127,892)	(27,483)
Insurance		(1,014,484)	(995,009)	(998,697)
Other expenditure		(334,598)	0	(3,002,495)
Loss on asset disposals		(126,393)	(219,700)	(8,093)
		(52,538,919)	(47,421,246)	(46,439,172)
Non cash amounts excluded from operating activities	27(a)	13,670,568	9,002,707	6,803,430
Amount attributable to operating activities		6,777,115	1,512,474	4,680,626
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		3,959,339	41,058,416	5,440,523
Proceeds from disposal of assets		752,228	629,477	510,382
Proceeds from financial assets at amortised cost - self supporting loans	28(a)	36,885	36,866	36,100
		4,748,452	41,724,759	5,987,005
Outflows from investing activities				
Payments for financial assets at amortised cost - self supporting loans		0	(36,866)	0
Right of use assets received - non cash	11(a)	(101,796)	0	0
Purchase of property, plant and equipment	8(a)	(9,028,034)	(74,105,498)	(7,885,738)
Purchase and construction of infrastructure	9(a)	(5,086,149)	(7,773,492)	(6,547,378)
		(14,215,979)	(81,915,856)	(14,433,116)
Non-cash amounts excluded from investing activities	27(b)	101,796	0	0
Amount attributable to investing activities		(9,365,731)	(40,191,097)	(8,446,111)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	28(a)	3,000,000	20,660,585	0
Proceeds from new leases - non cash	28(c)	101,796	0	0
Transfers from reserve accounts	29	8,723,123	19,194,117	10,665,402
		11,824,919	39,854,702	10,665,402
Outflows from financing activities				
Repayment of borrowings	28(a)	(231,781)	(249,526)	(182,434)
Payments for principal portion of lease liabilities	28(c)	(34,629)	(18,462)	(37,028)
Transfers to reserve accounts	29	(8,591,392)	(2,852,209)	(7,217,944)
		(8,857,802)	(3,120,197)	(7,437,406)
Non-cash amounts excluded from financing activities	27(c)	(101,796)	0	0
Amount attributable to financing activities		2,865,321	36,734,505	3,227,996
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	27(d)	499,239	1,944,121	1,036,728
Amount attributable to operating activities		6,777,115	1,512,474	4,680,626
Amount attributable to investing activities		(9,365,731)	(40,191,097)	(8,446,111)
Amount attributable to financing activities		2,865,321	36,734,505	3,227,996
Surplus or deficit after imposition of general rates	27(d)	775,944	0	499,239

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

SHIRE OF HARVEY
FOR THE YEAR ENDED 30 JUNE 2024
INDEX OF NOTES TO THE FINANCIAL REPORT

Note 1	Basis of Preparation	9
Note 2	Revenue and Expenses	10
Note 3	Cash and Cash Equivalents	12
Note 4	Other Financial Assets	12
Note 5	Trade and Other Receivables	13
Note 6	Inventories	13
Note 7	Other Assets	15
Note 8	Property, Plant and Equipment	16
Note 9	Infrastructure	18
Note 10	Fixed Assets	20
Note 11	Leases	22
Note 12	Trade and Other Payables	23
Note 13	Other Liabilities	24
Note 14	Borrowings	25
Note 15	Employee Related Provisions	26
Note 16	Other Provisions	27
Note 17	Revaluation Surplus	28
Note 18	Notes to the Statement of Cash Flows	29
Note 19	Contingent Liabilities and Commitments	30
Note 20	Related Party Transactions	31
Note 21	Joint Arrangements	33
Note 22	Investment in Associates	34
Note 23	Events Occurring After the End of the Reporting Period	36
Note 24	Other Material Accounting Policies	37
Note 25	Function and Activity	38
 Information required by legislation		
Note 26	Rating Information	40
Note 27	Determination of Surplus or Deficit	41
Note 28	Borrowing and Lease Liabilities	42
Note 29	Reserve accounts	44
Note 30	Trust Funds	46

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

1. BASIS OF PREPARATION

The financial report of the Shire of Harvey which is a Class 2 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board 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.

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

- land and buildings classified as property, plant and equipment; or
- infrastructure or vested improvements that the local government controls;

are measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from AASB 116 Property, Plant and Equipment, which would have required the Shire to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

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

Critical accounting estimates and judgements

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

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

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

The following are estimates and assumptions that have a

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment - note 8
 - Infrastructure - note 9

The local government reporting entity

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

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

Initial application of accounting standards

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

- *AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates*

This standard resulted in terminology changes relating to material accounting policies (formerly referred to as significant accounting policies).

New accounting standards for application in future years

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

- *AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- *AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
- *AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
- *AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback*
- *AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants*

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

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

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

- *AASB 2023-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements*

These amendments may result in additional disclosures in the case of applicable finance arrangements.

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Grants, subsidies and contributions	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges - sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	At point of sale
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

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

Revenue Recognition

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

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	27,777,783	4,579	27,782,362
Grants, subsidies and contributions	0	0	0	5,356,840	5,356,840
Fees and charges	275,689	0	642,259	8,918,781	9,836,729
Interest revenue	0	0	0	1,839,145	1,839,145
Other revenue	0	0	355,881	46,874	402,755
Capital grants, subsidies and contributions	0	3,732,908	0	226,431	3,959,339
Total	275,689	3,732,908	28,775,923	16,392,650	49,177,170

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	25,022,736	4,432	25,027,168
Grants, subsidies and contributions	0	0	0	6,940,698	6,940,698
Fees and charges	241,473	0	539,687	7,328,886	8,110,046
Interest revenue	0	0	0	1,320,917	1,320,917
Other revenue	0	0	352,847	16,718	369,565
Capital grants, subsidies and contributions	0	5,154,258	0	286,265	5,440,523
Total	241,473	5,154,258	25,915,270	15,897,916	47,208,917

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2024 Actual \$	2023 Actual \$
Interest revenue		
Financial assets at amortised cost - self supporting loans	13,675	14,461
Interest on reserve account	1,085,176	837,549
Trade and other receivables overdue interest	80,092	72,506
Other interest revenue	660,202	396,289
	1,839,145	1,320,805

The 2024 original budget estimate in relation to:
Trade and other receivables overdue interest was \$5,000.

The 2024 original budget estimate in relation to:
Charges on instalment plan was \$80,000.

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report	47,590	48,600
	47,590	48,600

Employee Costs

Employee benefit costs	18,406,420	15,740,014
Other employee costs	405,826	412,404
	18,812,246	16,152,418

Finance costs

Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	98,234	27,483
	98,233	27,483

Other expenditure

Sundry expenses	334,598	3,002,495
	334,598	3,002,495

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

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	2024	2023
	\$	\$
	9,241,923	6,187,461
	29,050,435	28,795,943
18(a)	38,292,358	34,983,404
	12,631,285	9,236,811
18(a)	25,661,073	25,746,593
	38,292,358	34,983,404

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

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

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 internally and externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

4. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost

Other financial assets at amortised cost

Self supporting loans receivable

Held as

- Unrestricted other financial assets at amortised cost

(b) Non-current assets

Financial assets at amortised cost

Financial assets at fair value through profit or loss

Financial assets at amortised cost

Self supporting loans receivable

Financial assets at fair value through profit or loss

Units in Local Government House Trust - opening balance

Movement attributable to fair value increment

Units in Local Government House Trust - closing balance

Note	2024	2023
	\$	\$
	37,683	36,884
	37,683	36,884
	37,683	36,884
	37,683	36,884
	37,683	36,884
	37,683	36,884
	601,341	639,024
	145,549	136,156
	746,890	775,180
	601,341	639,023
	601,341	639,024
	136,156	136,156
	9,393	0
	145,549	136,156

MATERIAL ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

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

The Shire has elected to classify the following financial assets at fair value through profit or loss:

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

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 23.

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

5. TRADE AND OTHER RECEIVABLES

	Note	2024	2023
		\$	\$
Current			
Rates and statutory receivables		1,414,671	1,404,857
Trade receivables		264,427	196,935
Other receivables		3,000	3,000
GST receivable		401,652	360,826
Allowance for credit losses of trade receivables	23(b)	(3,564)	(2,719)
		2,080,186	1,962,899
Non-current			
Rates and statutory receivables		293,658	267,195
		293,658	267,195

Disclosure of opening and closing balances related to contracts with customers

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

	Note	30 June 2024 Actual	30 June 2023 Actual	1 July 2022 Actual
		\$	\$	\$
Trade and other receivables from contracts with customers		2,083,750	1,965,618	1,946,287
Allowance for credit losses of trade receivables	5	(3,564)	(2,719)	(7,147)
Total trade and other receivables from contracts with customers		2,080,186	1,962,899	1,939,140

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade receivables

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

Other receivables

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

Measurement

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

Classification and subsequent measurement

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

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

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

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 23.

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

6. INVENTORIES

	Note	2024	2023
Current		\$	\$
Fuel and materials		176,073	41,164
Leschenualt Leisure Centre stock		12,339	12,000
		188,412	53,164
The following movements in inventories occurred during the year:			
Balance at beginning of year		53,164	41,001
Inventories expensed during the year		(711,054)	(634,309)
Additions to inventory		846,302	646,472
Balance at end of year		188,412	53,164

MATERIAL ACCOUNTING POLICIES

General

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

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

SHIRE OF HARVEY
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2024

7. OTHER ASSETS

2024	2023
\$	\$
187,702	74,533
187,702	74,533

Other assets - current

Accrued income

MATERIAL ACCOUNTING POLICIES

Other current assets

Other non-financial assets include accrued income which represents interest receivable on term deposits. The accrued interest on term deposits is classified as current as it reflects interest earned up to the reporting date that is expected to be received within the next period.

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

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.

	Assets not subject to operating lease		Total Property			Plant and equipment				Total property, plant and equipment
	Land	Buildings - non- specialised	Land	Buildings - non- specialised	Total Property	Furniture and equipment	Plant and equipment	Landfill Cells	Public Library Stock	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2022	28,337,000	90,306,741	28,337,000	90,306,741	118,643,741	1,459,578	6,628,518	483,624	219,121	127,434,582
Additions	0	5,816,214	0	5,816,214	5,816,214	359,383	1,710,141	0	0	7,885,738
Disposals	0	0	0	0	0		(435,789)	0	0	(435,789)
Depreciation	0	(2,269,542)	0	(2,269,542)	(2,269,542)	(353,746)	(931,456)	(53,736)	(48,789)	(3,657,269)
Balance at 30 June 2023	28,337,000	93,853,413	28,337,000	93,853,413	122,190,413	1,465,215	6,971,414	429,888	170,332	131,227,262
Comprises:										
Gross balance amount at 30 June 2023	28,337,000	100,406,561	28,337,000	100,406,561	128,743,561	2,565,106	9,802,820	1,880,762	339,699	143,331,948
Accumulated depreciation at 30 June 2023	0	(6,553,148)	0	(6,553,148)	(6,553,148)	(1,099,891)	(2,831,406)	(1,450,874)	(169,367)	(12,104,686)
Balance at 30 June 2023	28,337,000	93,853,413	28,337,000	93,853,413	122,190,413	1,465,215	6,971,414	429,888	170,332	131,227,262
Additions	0	6,212,098	0	6,212,098	6,212,098	633,707	2,182,229	0	0	9,028,034
Disposals	0	0	0	0	0	0	(683,020)	0	0	(683,020)
Depreciation	0	(2,346,269)	0	(2,346,269)	(2,346,269)	(427,462)	(982,062)	(53,736)	(42,507)	(3,852,036)
Balance at 30 June 2024	28,337,000	97,719,242	28,337,000	97,719,242	126,056,242	1,671,460	7,488,561	376,152	127,825	135,720,240
Comprises:										
Gross balance amount at 30 June 2024	28,337,000	106,618,659	28,337,000	106,618,659	134,955,659	3,198,813	10,835,191	1,880,762	339,699	151,210,124
Accumulated depreciation at 30 June 2024	0	(8,899,417)	0	(8,899,417)	(8,899,417)	(1,527,353)	(3,346,630)	(1,504,610)	(211,874)	(15,489,884)
Balance at 30 June 2024	28,337,000	97,719,242	28,337,000	97,719,242	126,056,242	1,671,460	7,488,561	376,152	127,825	135,720,240

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date					
Land and buildings					
Land	2 & 3	Sales Comparison Approach to market type properties and the Cost Approach to non-market type	Independent Valuation Completed by Australia Pacific Valuers	June 2020	Price per sq. mt.
Buildings - non-specialised	3	Cost Approach using depreciated replacement cost	Independent Valuation Completed by Australia Pacific Valuers	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. The valuation techniques applied to property subject to lease was the same as that applied to property not subject to lease.

(ii) Cost					
Furniture and equipment		N/A	Cost	Not application	N/A
Plant and equipment		N/A	Cost	Not application	N/A
Public Library Stock		N/A	Cost	Not application	N/A

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

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.

	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - drainage	Infrastructure - Bridges	Infrastructure - Drainage Basin	Total Infrastructure
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2022	308,372,178	23,443,194	33,247,613	36,194,783	4,938,482	406,196,250
Additions	4,792,722	578,104	653,303	44,265	478,984	6,547,378
Revaluation increments / (decrements) transferred to revaluation surplus	172,031,775	(4,622,458)	76,603,811	16,127,359	(4,813,540)	255,326,947
Depreciation	(3,620,888)	(394,502)	(660,431)	(358,407)	(106,202)	(5,140,430)
Balance at 30 June 2023	481,575,787	19,004,338	109,844,296	52,008,000	497,724	662,930,145
Comprises:						
Gross balance at 30 June 2023	481,575,787	19,004,338	109,844,296	52,008,000	497,724	662,930,145
Accumulated depreciation at 30 June 2023	0	0	0	0	0	0
Balance at 30 June 2023	481,575,787	19,004,338	109,844,296	52,008,000	497,724	662,930,145
Additions	3,708,657	417,750	921,724	38,018	0	5,086,149
Depreciation	(7,261,262)	(318,305)	(2,160,771)	(520,692)	(11,435)	(10,272,465)
Balance at 30 June 2024	478,023,182	19,103,783	108,605,249	51,525,326	486,289	657,743,829
Comprises:						
Gross balance at 30 June 2024	485,284,444	19,422,088	110,766,020	52,046,018	497,724	668,016,294
Accumulated depreciation at 30 June 2024	(7,261,262)	(318,305)	(2,160,771)	(520,692)	(11,435)	(10,272,465)
Balance at 30 June 2024	478,023,182	19,103,783	108,605,249	51,525,326	486,289	657,743,829

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

9. INFRASTRUCTURE (Continued)

(b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date					
Infrastructure - roads	3	Cost Approach using depreciated replacement cost	Management Valuation by engaging Talis Consultants	June 2023	Unit rates are based on construction cost. Unit rates are per m2. Valuation is based on the condition ratings supplied by Talis Consultants (2023).
Infrastructure - footpaths	3	Cost Approach using depreciated replacement cost	Management Valuation by engaging Talis Consultants	June 2023	Unit cost and useful life are based on report by Talis Consultants (2023). 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 by engaging Talis Consultants	June 2023	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	Management Valuation by engaging Talis Consultants	June 2023	Actual dimensions and unit rates derived from market evidence.
Infrastructure - Drainage Basin	3	Cost Approach using depreciated replacement cost	Management Valuation by engaging Talis Consultants	June 2023	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 2024

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

Asset Class	Useful life
Buildings	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
Footpaths - Concrete	60 to 80 years
Sewerage piping	60 to 80 years
Stormwater piping and pits	30 to 80 years
Water sensitive urban design	50 years
Right-of-use (buildings)	Based on the remaining lease term
Right-of-use (plant and equipment)	Based on the remaining lease term
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 2024

10. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

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

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

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

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

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

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

Reportable Value

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

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

Revaluation

Land and buildings classified as property, plant and equipment, *infrastructure or vested improvements that the local government controls* and measured at reportable value, are only required to be revalued every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on land vested in the Shire.

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

For land, buildings and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity.

Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

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

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

Depreciation on revaluation

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

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset.
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Impairment

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

In other circumstances where it has been assessed that one or more of these non-financial assets are impaired, the asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains or losses on disposal

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

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

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.

Balance at 1 July 2022

Depreciation

Balance at 30 June 2023

Gross balance amount at 30 June 2023

Accumulated depreciation at 30 June 2023

Balance at 30 June 2023

Additions

Depreciation

Balance at 30 June 2024

Gross balance amount at 30 June 2024

Accumulated depreciation at 30 June 2024

Balance at 30 June 2024

Note	Right-of-use assets - Vehicles \$	Right-of-use assets - land and buildings \$	Right-of-use assets Total \$
	9,905	45,524	55,429
	(6,979)	(30,267)	(37,246)
	2,926	15,257	18,183
	78,545	59,705	138,250
	(75,619)	(44,448)	(120,067)
	2,926	15,257	18,183
	45,301	56,495	101,796
	(4,368)	(28,735)	(33,103)
	43,859	43,017	86,876
	123,846	116,199	240,045
	(79,987)	(73,182)	(153,169)
	43,859	43,017	86,876

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

Depreciation on right-of-use assets

Finance charge on lease liabilities

Total amount recognised in the statement of comprehensive income

Total cash outflow from leases

2024 Actual \$	2023 Actual \$
(33,103)	(37,246)
(1,598)	(1,560)
(34,701)	(38,806)
(36,227)	(38,589)
42,624	18,461
43,005	0
85,629	18,461

(b) Lease Liabilities

Current

Non-current

28(c)

Secured liabilities and assets pledged as security

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

MATERIAL 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 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 - measurement

Right-of-use assets are measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not recognised 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 material 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 depreciated over the useful life of the underlying asset.

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

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	

2024	2023
\$	\$
3,296,642	2,074,078
1,437,802	1,354,667
71,778	70,947
(45,917)	(37,114)
6,607,809	5,057,480
2,435	3,337
494,818	344,613
100,229	25,299
11,965,596	8,893,307

MATERIAL ACCOUNTING POLICIES

Financial liabilities

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

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

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

Trade and other payables

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

Prepaid rates

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

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

13. OTHER LIABILITIES

Current

Contract liabilities

Reconciliation of changes in contract liabilities

Opening balance

Additions

Refunds

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

2024	2023
\$	\$
2,382,765	2,336,552
2,382,765	2,336,552
2,336,552	3,119,244
2,538,201	3,001,118
(8,015)	0
(2,483,973)	(3,783,810)
2,382,765	2,336,552

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$2,382,765 (2023: \$2,336,552)

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

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

MATERIAL ACCOUNTING POLICIES

Contract liabilities

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

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

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

14. BORROWINGS

	Note	2024			2023		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		284,651	3,465,275	3,749,926	187,552	794,155	981,707
Total secured borrowings	28(a)	284,651	3,465,275	3,749,926	187,552	794,155	981,707

MATERIAL ACCOUNTING POLICIES

Borrowing costs

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value 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 23.

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
FOR THE YEAR ENDED 30 JUNE 2024

15. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	2024	2023
	\$	\$
Current provisions		
Employee benefit provisions		
Annual leave	1,514,751	1,420,671
Long service leave	1,167,900	1,100,024
	<u>2,682,651</u>	<u>2,520,695</u>
Total current employee related provisions	2,682,651	2,520,695
Non-current provisions		
Employee benefit provisions		
Long service leave	445,818	447,507
	<u>445,818</u>	<u>447,507</u>
Total non-current employee related provisions	445,818	447,507
Total employee related provisions	3,128,469	2,968,202

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:

Note	2024	2023
	\$	\$
Amounts are expected to be settled on the following basis:		
Less than 12 months after the reporting date	1,005,944	967,254
More than 12 months from reporting date	2,122,525	2,000,948
	<u>3,128,469</u>	<u>2,968,202</u>

MATERIAL ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

16. OTHER PROVISIONS

	Provision for Remediation	
	Costs	Total
	\$	\$
Opening balance at 1 July 2023		
Non-current provisions	3,663,348	3,663,348
	<u>3,663,348</u>	<u>3,663,348</u>
Additional provision	91,584	91,584
Balance at 30 June 2024	<u>3,754,932</u>	<u>3,754,932</u>
Comprises		
Non-current	3,754,932	3,754,932
	<u>3,754,932</u>	<u>3,754,932</u>

Other provisions

Amounts which are 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 waste landfill site, the Shire has a legal 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 remediation provision at each reporting date.

MATERIAL ACCOUNTING POLICIES

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
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

17. REVALUATION SURPLUS

	2024 Opening Balance	2024 Closing Balance	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance
	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	28,430,912	28,430,912	28,430,912	0	28,430,912
Revaluation surplus - Buildings - non-specialised	52,530,074	52,530,074	52,530,074	0	52,530,074
Revaluation surplus - Plant and equipment	831,334	831,334	831,334	0	831,334
Revaluation surplus - Landfill Cells	30,977	30,977	30,977	0	30,977
Revaluation surplus - Infrastructure - roads	413,763,480	413,763,480	241,731,705	172,031,775	413,763,480
Revaluation surplus - Infrastructure - footpaths	12,688,358	12,688,358	17,310,816	(4,622,458)	12,688,358
Revaluation surplus - Infrastructure - drainage	104,555,218	104,555,218	27,951,406	76,603,812	104,555,218
Revaluation surplus - Infrastructure - Bridges	47,959,900	47,959,900	31,832,541	16,127,359	47,959,900
Revaluation surplus - Infrastructure - Drainage Basin	(1,736,874)	(1,736,874)	3,076,666	(4,813,540)	(1,736,874)
	659,053,379	659,053,379	403,726,431	255,326,948	659,053,379
Revaluation surplus - Share from investments in associates	542,996	542,996	0	542,996	542,996
	659,596,375	659,596,375	403,726,431	255,869,944	659,596,375

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

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	2024 Actual \$	2023 Actual \$
Cash and cash equivalents	3	38,292,358	34,983,404
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	25,661,073	25,746,592
		25,661,073	25,746,592
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	29	23,278,308	23,410,040
Contract liabilities	13	2,382,765	2,336,552
Total restricted financial assets		25,661,073	25,746,592

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

Net result	(2,934,114)	3,317,719
Non-cash items:		
Adjustments to fair value of financial assets at fair value through profit or loss	(9,393)	0
Depreciation/amortisation	14,157,604	8,834,945
(Profit)/loss on sale of asset	(69,209)	(74,593)
Share of profits of associates	(222,640)	(2,465,288)
Impairment of plant and equipment	0	0
Changes in assets and liabilities:		
(Increase)/decrease in trade and other receivables	(143,750)	334,312
(Increase)/decrease in other assets	(113,169)	190,462
(Increase)/decrease in inventories	(135,248)	(12,163)
Increase/(decrease) in trade and other payables	3,072,289	1,519,636
Increase/(decrease) in employee related provisions	160,267	(62,871)
Increase/(decrease) in other provisions	91,584	242,497
Increase/(decrease) in other liabilities	46,213	(782,692)
Capital grants, subsidies and contributions	(4,050,923)	(5,683,020)
Net cash provided by/(used in) operating activities	9,849,511	5,358,944

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements

Bank overdraft limit	0	0
Bank overdraft at balance date	0	0
Credit card limit (Corporate credit card limit with CBA \$15,000)	15,000	0
Credit card balance at balance date	0	0
Total amount of credit unused	15,000	0

Loan facilities

Loan facilities - current	284,651	187,552
Loan facilities - non-current	3,465,275	794,155
Total facilities in use at balance date	3,749,926	981,707

Unused loan facilities at balance date	NIL	NIL
---	-----	-----

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

19. CONTINGENT LIABILITIES AND COMMITMENTS

The Shire of Harvey has no Contingent Liabilities including related to any contaminated sites or due to pending/on-going litigation for the year ended 30 June 2024

The Shire for the year ended 30 June 2024 has no capital commitments for any tenders for capital purchases/works entered into before 30 June 2024 but works not started before financial year ending 30 June 2024.

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

20. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

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

Note	2024 Actual \$	2024 Budget \$	2023 Actual \$
President's annual allowance	46,522	46,522	45,387
President's meeting attendance fees	32,410	32,410	31,928
President's annual allowance for ICT expenses	1,456	1,456	1,420
President's travel and accommodation expenses	4,032		13,619
	84,420	80,388	92,354
Deputy President's annual allowance	11,631	11,631	11,347
Deputy President's meeting attendance fees	17,482	17,482	17,056
Deputy President's annual allowance for ICT expenses	1,456	1,456	1,420
Deputy President's travel and accommodation expenses	0		1,218
	30,569	30,569	31,041
All other council member's meeting attendance fees	167,958	168,992	187,616
All other council member's annual allowance for ICT expenses	14,074	14,074	15,620
All other council member's travel and accommodation expenses	6,232	28,000	10,148
	188,264	211,066	213,384
20(b)	303,253	322,023	336,779

(b) Key Management Personnel (KMP) Compensation

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

Short-term employee benefits	1,145,574	930,436
Post-employment benefits	127,194	113,256
Employee - other long-term benefits	62,156	40,347
Council member costs	303,253	336,779
20(a)	1,638,177	1,420,818

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.

Council member costs

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

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

20. RELATED PARTY TRANSACTIONS

Transactions with related parties

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

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

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

	2024 Actual	2023 Actual
	\$	\$
Sale of goods and services	62,757	3,786
Purchase of goods and services	57,389	8,528
Amounts outstanding from related parties:		
Trade and other receivables	0	2,092

Related Parties

The Shire's main related parties are as follows:

- i. Key management personnel
Any person(s) having authority and responsibility for planning, directing and controlling the activities of the Shire, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 20(a) and 20(b).
- ii. Other Related Parties
Outside of normal citizen type transactions with the Shire, there were no other related party transactions involving key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.
- iii. Entities subject to significant influence by the Shire
There were no such entities requiring disclosure during the current or previous year.

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

21. 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.

MATERIAL ACCOUNTING POLICIES

Joint operations

A joint operation is a joint arrangement where the Shire has joint control with two or more parties to the joint arrangement. All parties to joint arrangement 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 2024

22. INVESTMENT IN ASSOCIATES

(a) Investment in associates

Set out in the table below are the associates of the Shire. All associates are measured using the equity method.
Western Australia is the principal place of business for all associates.

Name of entity	% of ownership interest		2024	2023
	2024	2023	Actual	Actual
Bunbury Harvey Regional Council	46.00%	46.00%	\$ 3,336,131	\$ 3,113,491
Total equity-accounted investments			3,336,131	3,113,491

(b) Share of Investment

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 AASB28 the Shire's investment has been accounted for using the equity method.
The value of this investment is based on Shire's share of 46% 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 2024/25

Summarised statement of comprehensive income	Note	2024	2023
		Actual	Actual
		\$	\$
Revenue		7,765,795	12,851,199
Interest revenue		88,350	84,414
Finance cost		(956)	(580)
Depreciation		(482,945)	(596,787)
Profit/(loss) from continuing operations		484,002	5,325,016
Profit/(loss) from discontinued operations			
Profit/(loss) for the period		484,002	5,325,016
Other comprehensive income		0	1,180,426
Total comprehensive income for the period		484,002	6,505,442
Summarised statement of financial position			
Cash and cash equivalents		5,190,506	3,438,772
Other current assets		776,915	541,107
Total current assets		5,967,421	3,979,879
Non-current assets		4,842,400	5,459,522
Total assets		10,809,821	9,439,401
Current financial liabilities		1,406,422	679,105
Other current liabilities		2,106,032	1,964,738
Total current liabilities		3,512,454	2,643,843
Non-current financial liabilities		44,904	27,097
Other non-current liabilities			
Total non-current liabilities		44,904	27,097
Total liabilities		3,557,358	2,670,940
Net assets		7,252,463	6,768,461
Reconciliation to carrying amounts			
Opening net assets 1 July		6,768,461	263,019
Changes in members contributions			
Profit/(Loss) for the period		484,002	5,325,016
Other comprehensive income		0	1,180,426
Closing net assets 30 June		7,252,463	6,768,461
Carrying amount at 1 July		3,113,491	105,207
- Share of associates net profit/(loss) for the period	22(c)	222,640	2,449,507
- Share of associates other comprehensive income arising during the period		0	542,996
- Adj. to Carrying amount at 1 July 2023			15,781
Carrying amount at 30 June (Refer to Note 22(a))		3,336,131	3,113,491

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

22. INVESTMENT IN ASSOCIATES (Continued)

(c) Share of associates net profit/(loss) for the period
Investment in Bunbury Harvey Regional Council

2024 Actual	2023 Actual
\$	\$
222,640	2,465,288
222,640	2,465,288

MATERIAL ACCOUNTING POLICIES

Investments in associates

An associate is an entity over which the Shire has significant influence, that is it 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 the associate is included in the Shire's profit or loss.

**SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

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.

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

24. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount except for non-financial assets that are:

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

These non-financial assets are assessed in accordance with the regulatory framework detailed in Note 10.

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

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

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 2024

25. FUNCTION AND ACTIVITY (Continued)

(b) Income and expenses

	2024 Actual	2023 Actual
	\$	\$
Income excluding grants, subsidies and contributions and capital grants, subsidies and contributions		
Governance	37,642	39,257
General purpose funding	29,655,385	27,336,157
Law, order, public safety	189,916	175,910
Health	29,777	42,195
Education and welfare	2,493	2,243
Community amenities	6,950,062	7,917,498
Recreation and culture	2,293,139	2,075,670
Transport	29,900	24,769
Economic services	536,354	434,217
Other property and services	563,961	425,521
	40,288,629	38,473,437
Grants, subsidies and contributions and capital grants, subsidies and contributions		
Governance	127,569	182,894
General purpose funding	4,022,099	4,044,416
Law, order, public safety	639,958	800,702
Health	0	2,123
Education and welfare	222,571	1,116,496
Community amenities	36,206	179,060
Recreation and culture	1,193,840	575,534
Transport	2,707,117	3,955,774
Economic services	68,500	118,737
Other property and services	298,321	307,717
	9,316,181	11,283,453
Total Income	49,604,810	49,756,890
Expenses		
Governance	(1,970,214)	(1,652,244)
General purpose funding	(1,027,941)	(924,861)
Law, order, public safety	(1,660,972)	(1,817,361)
Health	(1,005,981)	(908,270)
Education and welfare	(421,618)	(394,950)
Community amenities	(11,863,035)	(13,241,803)
Recreation and culture	(14,393,373)	(13,698,924)
Transport	(15,320,846)	(9,339,141)
Economic services	(2,579,785)	(2,417,314)
Other property and services	(2,295,159)	(2,044,303)
Total expenses	(52,538,924)	(46,439,171)
Net result for the period	(2,934,114)	3,317,719
(c) Total Assets		
Governance	7,819,811	6,934,105
Law, order, public safety	6,490,806	6,438,606
Health	366,001	379,628
Education and welfare	12,711,323	10,430,164
Community amenities	39,389,740	39,221,668
Recreation and culture	72,538,348	69,134,178
Transport	668,016,294	661,705,208
Economic services	6,340,227	6,211,835
Other property and services	8,768,123	7,790,849
Unallocated	16,273,292	27,196,100
	838,713,965	835,442,341

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

26. RATING INFORMATION

(a) General Rates

RATE TYPE		Rate in	Number	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	2022/23
Rate Description	Basis of valuation	\$	of Properties	Actual Rateable Value*	Actual Rate Revenue	Actual Interim Rates	Actual Total Revenue	Budget Rate Revenue	Budget Interim Rate	Actual Total Revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) General rates										
GRV - Residential	Gross rental valuation	9.2437	9,458	178,922,115	16,539,024	431,664	16,970,688	16,539,024	122,400	16,661,424
GRV - Commercial	Gross rental valuation	9.5930	240	37,029,740	3,552,263	0	3,552,263	3,552,263	0	3,552,263
UV - Rural	Unimproved valuation	0.5045	947	624,091,265	3,148,540	0	3,148,540	3,148,713	0	3,148,713
UV - Commercial	Unimproved valuation	0.5236	2	903,417	4,730	0	4,730	4,730	0	4,730
Total general rates			10,647	840,946,537	23,244,557	431,664	23,676,221	23,244,730	122,400	23,367,130
(ii) Minimum payment										
GRV - Residential	Gross rental valuation	1,295	1,732	0	2,242,940	0	2,242,940	2,242,940	0	2,242,940
GRV - Commercial	Gross rental valuation	1,342	51	0	68,442	0	68,442	68,442	0	68,442
UV - Rural	Unimproved valuation	1,295	764	0	989,380	0	989,380	989,380	0	989,380
UV - Commercial	Unimproved valuation	1,342	32	0	42,944	0	42,944	40,544	0	40,544
Total minimum payments			2,579	0	3,343,706	0	3,343,706	3,341,306	0	3,341,306
Total general rates and minimum payments			13,226	840,946,537	26,588,263	431,664	27,019,927	26,586,036	122,400	26,708,436
(iii) Specified Area Rates										
Kingston Landscaping Levies		0.901000		24,614,074	221,773	0	221,773	218,299	0	218,299
Galway Green Landscaping Levies		0.939000		7,104,865	66,715	0	66,715	66,695	0	66,695
Lakewood Shores Landscaping Levies		1.007000		3,114,141	31,359	0	31,359	30,870	0	30,870
Treendale Estate Landscaping Levies		1.216000		33,150,304	403,108	0	403,108	375,421	0	375,421
Treendale District Centre Levies		0.759000		4,598,254	34,901	0	34,901	42,400	0	42,400
(iv) Ex-gratia Rates										
Ex-gratia Rates				0	4,579	0	4,579	0	0	4,432
Total amount raised from rates (excluding general rates)			0	72,581,638	762,435	0	762,435	733,685	0	733,685
Discounts							0			0
Total Rates							27,782,362			27,442,121
Rate instalment interest							79,628			81,000
Rate overdue interest							136,243			105,000

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

*Rateable Value at time of raising of rate.

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

27. DETERMINATION OF SURPLUS OR DEFICIT

Note	2023/24 (30 June 2024 Carried Forward) \$	2023/24 Budget (30 June 2024 Carried Forward) \$	2023/24 (1 July 2023 Brought Forward) \$	2022/23 (30 June 2023 Carried Forward) \$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals	(195,602)	(56,000)	(82,686)	(82,686)
Less: Fair value adjustments to financial assets at fair value through profit or loss	(9,393)	0	0	0
Less: Share of net profit of associates and joint ventures accounted for using the equity method	(222,640)	0	(2,465,288)	(2,465,288)
Add: Loss on disposal of assets	126,393	219,700	8,093	8,093
Add: Impairment of Plant and Equipment	8(a) 0	0	0	0
Add: Depreciation	10(a) 14,157,604	8,839,007	8,834,945	8,834,945
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates	(26,463)	0	(2,755)	(2,755)
Employee benefit provisions	(1,689)	0	222,712	222,712
Other provisions	91,584	0	288,409	242,497
Employee benefit provisions in reserves	(249,226)	0	0	45,912
Non-cash amounts excluded from operating activities	13,670,568	9,002,707	6,803,430	6,803,430
(b) Non-cash amounts excluded from investing activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to investing activities				
Right of use assets received - non cash	11(a) 101,796	0	0	0
Non-cash amounts excluded from investing activities	101,796	0	0	0
(c) Non-cash amounts excluded from financing activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to financing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to financing activities				
Non cash proceeds from new leases	28(c) (101,796)	0	0	0
Non-cash amounts excluded from financing activities	(101,796)	0	0	0
(d) Surplus or deficit after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserve accounts	29 (23,278,308)	(8,388,116)	(23,410,038)	(23,410,038)
Less: Financial assets at amortised cost - self supporting loans	4(a) 9,740	11,322	10,537	10,537
Add: Current liabilities not expected to be cleared at end of year				
- Movement in Current portion of borrowings	99,194	99,183	2,095	2,095
- Current portion of lease liabilities	11(b) 42,624	0	18,461	18,461
- Employee benefit provisions	474,640	677,951	723,866	723,866
Total adjustments to net current assets	(22,652,110)	(7,599,660)	(22,655,079)	(22,655,079)
Net current assets used in the Statement of Financial Activity				
Total current assets	40,786,341	17,997,458	37,110,885	37,110,885
Less: Total current liabilities	(17,358,287)	(10,397,798)	(13,956,567)	(13,956,567)
Less: Total adjustments to net current assets	(22,652,110)	(7,599,660)	(22,655,079)	(22,655,079)
Surplus or deficit after imposition of general rates	775,944	0	499,239	499,239

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

28. BORROWING AND LEASE LIABILITIES

(a) Borrowings

		Actual							Budget			
Purpose	Note	Principal at 1 July 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	New Loans During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024	Principal at 1 July 2023	New Loans During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Australind Office Expansion	273	231,837	0	(75,035)	156,802	0	(77,257)	79,545	156,802	0	(77,257)	79,545
Leschenault Pavilion	274	220,296	0	(71,299)	148,997	0	(73,411)	75,586	148,995	0	(73,411)	75,584
Stanley Road Refuse	279	0	0	0	0	3,000,000	(44,228)	2,955,772	3,000,000	4,000,000	(44,228)	6,955,772
Australind Community Precinct	New	0	0	0	0	0	0	0	0	2,500,000	0	2,500,000
Harvey Community Precinct	New	0	0	0	0	0	0	0	0	8,000,000	0	8,000,000
Brunswick River Cottages	New	0	0	0	0	0	0	0	0	1,200,000	(17,764)	1,182,236
HRG - Football Club Room	New	0	0	0	0	0	0	0	0	76,000	0	76,000
BRG - Lighting	New	0	0	0	0	0	0	0	0	150,000	0	150,000
LLC - Court Expansion	New	0	0	0	0	0	0	0	0	4,500,000	0	4,500,000
Total		452,133	0	(146,334)	305,799	3,000,000	(194,896)	3,110,903	3,305,797	20,426,000	(212,660)	23,519,137
Self Supporting Loans												
Brunswick River Cottages	278	687,944	0	(31,985)	655,959	0	(32,642)	623,317	656,580	0	(32,641)	623,939
Harvey Football Club	277	24,064	0	(4,115)	19,949	0	(4,243)	15,706	19,398	0	(4,225)	15,173
Leschenault Men's Shed		0	0	0	0	0	0	0	0	84,585	0	84,585
Harvey Golf Club Extn.		0	0	0	0	0	0	0	0	150,000	0	150,000
Total Self Supporting Loans		712,008	0	(36,100)	675,908	0	(36,885)	639,023	675,978	234,585	(36,866)	873,697
Total Borrowings	14	1,164,141	0	(182,434)	981,707	3,000,000	(231,781)	3,749,926	3,981,775	20,660,585	(249,526)	24,392,834

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 Finance Cost Payments

Purpose	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2024	Budget for year ending 30 June 2024	Actual for year ending 30 June 2023
					\$	\$	\$
Australind Office Expansion	273	WATC	2.94%	24/04/2025	(3,643)	(4,046)	(5,877)
Leschenault Pavilion	274	WATC	2.94%	24/04/2025	(3,462)	(3,845)	(5,584)
Stanley Road Refuse	279	WATC	5.06%	4/07/2043	(75,856)	(75,857)	0
Total					(82,961)	(83,748)	(11,461)
Self Supporting Loans Finance Cost Payments							
Brunswick River Cottages	278	WATC	2.04%	15/05/2040	(13,067)	(13,216)	(13,795)
Harvey Football Club	277	WATC	3.11%	15/09/2027	(608)	(592)	(666)
Total Self Supporting Loans Finance Cost Payments					(13,675)	(13,808)	(14,461)
Total Finance Cost Payments					(96,636)	(97,556)	(25,922)

* WA Treasury Corporation

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

28. BORROWING AND LEASE LIABILITIES (Continued)

(b) New Borrowings - 2023/24

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2024 Actual	2024 Budget	2024 Actual	2024 Budget		
				%	\$	\$	\$	\$	\$	\$
Stanley Road Refuse Capital Wo	WATC	Annuity Lending	20	5.06%	3,000,000	4,000,000	3,000,000	4,000,000	75,856	0
Australind Community Precinct					0	2,500,000	0	0	0	0
Harvey Community Precinct					0	8,000,000	0	0	0	0
Brunswick River Cottages					0	1,200,000	0	0	0	0
HRG - Football Club Room					0	76,000	0	0	0	0
BRG - Lighting					0	150,000	0	0	0	0
LLC - Court Expansion					0	4,500,000	0	0	0	0
Leschenault Men's Shed					0	84,585	0	0	0	0
Harvey Golf Club Extn.					0	150,000	0	0	0	0
					3,000,000	20,660,585	3,000,000	4,000,000	75,856	0

* WA Treasury Corporation

(c) Lease Liabilities

Purpose	Note	Actual							Budget			
		Principal at 1 July 2022	New Leases During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	New Leases During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024	Principal at 1 July 2023	New Leases During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
HRCC Vehicle	H9085	10,292	0	(7,223)	3,069	0	(3,069)	0	3,069	0	(3,069)	0
Mulgara House Office		45,198	0	(29,805)	15,393	56,495	(29,059)	42,829	15,393	0	(15,393)	0
BMC Vehicle	11FI351	0	0	0	0	45,301	(2,501)	42,800	0	0	0	0
Total Lease Liabilities	11(b)	55,490	0	(37,028)	18,462	101,796	(34,629)	85,629	18,462	0	(18,462)	0

Lease Finance Cost Payments

Purpose	Lease Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2024	Budget for year ending 30 June 2024	Actual for year ending 30 June 2023	Lease Term
					\$	\$	\$	
HRCC Vehicle	H9085	Fleet Partners	2.65%	28/11/2023	(18)	(18)	(184)	36 Months
Mulgara House Office		SDEA Bunbury	5.07%	9/01/2026	(1,376)	(198)	(1,377)	24 Months
BMC Vehicle	11FI351	FleetCare	5.07%	26/05/2027	(204)	0	0	36 Months
Total Finance Cost Payments					(1,598)	(216)	(1,561)	

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

29. RESERVE ACCOUNTS

	2024 Actual Opening Balance	2024 Actual Transfer to	2024 Actual Transfer (from)	2024 Actual Closing Balance	2024 Budget Opening Balance	2024 Budget Transfer to	2024 Budget Transfer (from)	2024 Budget Closing Balance	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) LLC Capital & Major Maintenance	633,240	335,460	(32,453)	936,247	633,240	322,163	(944,000)	11,403	911,057	189,520	(467,337)	633,240
(b) LLC Aquatic Major Maintenance	1,245,731	69,761	(86,998)	1,228,494	1,245,731	43,601	(140,000)	1,149,332	1,552,087	230,290	(536,646)	1,245,731
(c) LLC Gym Equipment Reserve	270,795	15,164	0	285,959	270,796	9,478	0	280,274	213,823	86,928	(29,956)	270,795
(d) HRCC Capital & Major Maintenance	119,761	146,707	(164,283)	102,185	120,030	144,201	(212,000)	52,231	119,631	143,876	(143,746)	119,761
(e) BRC Capital & Major Maintenance	236,395	13,238	0	249,633	236,396	8,274	0	244,670	219,290	17,105	0	236,395
(f) Building Reserve Major Maintenance	3,331,974	286,589	(332,042)	3,286,521	3,275,331	214,637	(2,060,000)	1,429,968	3,620,064	309,296	(597,386)	3,331,974
(g) District Revaluation Reserve	13,414	20,751	0	34,165	916	20,032	0	20,948	2,824	20,590	(10,000)	13,414
(h) Bridge Maintenance Reserve	403,000	122,567	(120,338)	405,229	403,000	114,105	(50,000)	467,105	341,921	111,079	(50,000)	403,000
(i) Harvey Infrastructure Reserve	579,148	32,432	0	611,580	535,719	18,750	(148,373)	406,096	1,108,431	35,915	(565,198)	579,148
(j) Provision for L.S.L. Reserve	723,866	40,536	(289,762)	474,640	723,768	25,332	(40,544)	708,556	677,952	221,967	(176,053)	723,866
(k) Asset Replacement - Office & Equip	631,135	135,343	0	766,478	614,823	121,519	(600,000)	136,342	556,727	183,039	(108,631)	631,135
(l) Asset Replacement - Plant & Equip	1,624,214	1,264,767	(1,640,273)	1,248,708	1,574,214	1,234,081	(2,549,232)	259,063	1,688,292	1,059,703	(1,123,781)	1,624,214
(m) Yarloop Heritage Precinct Reserve	71,227	3,989	0	75,216	71,226	2,493	0	73,719	68,992	2,235	0	71,227
(n) Land Acquisition Reserve	1,034,362	57,924	0	1,092,286	1,034,363	36,203	(120,000)	950,566	1,001,899	32,463	0	1,034,362
(o) Refuse Management Reserve	602,091	1,765,314	(1,308,470)	1,058,935	2,102,091	262,528	(2,240,916)	123,703	2,742,687	153,488	(2,294,084)	602,091
(p) Sullage Pit Maintenance Reserve	279,619	15,658	0	295,277	279,619	9,787	(280,000)	9,406	270,843	8,776	0	279,619
(q) Recreation Facilities Reserve	837,962	46,926	(438,175)	446,713	836,439	29,275	(747,900)	117,814	987,155	31,985	(181,178)	837,962
(r) Insurance Reserve	404,735	22,664	0	427,399	404,734	14,166	0	418,900	473,968	15,357	(84,590)	404,735
(s) Coastal Communities Reserve	1,315,393	73,662	(101,889)	1,287,166	1,315,393	46,039	(299,462)	1,061,970	1,274,110	41,283	0	1,315,393
(t) Alcoa - Yarloop Townscape Reserve	350,487	19,627	0	370,114	350,487	12,267	(50,000)	312,754	344,330	11,157	(5,000)	350,487
(u) Yarloop Rebuild Insurance Reserve	4,575,664	256,235	(128,392)	4,703,507	4,575,934	160,158	(4,632,796)	103,296	5,742,556	186,067	(1,352,959)	4,575,664
(v) Community Grants Reserve	89,199	4,223	(43,422)	50,000	89,148	3,120	(42,268)	50,000	0	89,199	0	89,199
(w) Unspent Grants & Contributions Reserve	4,036,627	3,841,855	(4,036,626)	3,841,856	4,036,626	0	(4,036,626)	0	2,938,858	4,036,626	(2,938,857)	4,036,627
	23,410,039	8,591,392	(8,723,123)	23,278,308	24,730,024	2,852,209	(19,194,117)	8,388,116	26,857,497	7,217,944	(10,665,402)	23,410,039

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

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

Name of reserve account	Purpose of the reserve account	
Restricted by council		
(a) 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 & Equip	ongoing	For the purchase of office equipment.
(l) Asset Replacement - Plant & Equip	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 Reserve	ongoing	Funding Capital Works of the Yarloop Townscape Development.
(w) Yarloop Rebuild Insurance Reserve	ongoing	Fund the rebuild of the Yarloop townsite, following the fires of January 2016.
(v) Community Grants Reserve	ongoing	Fund the community grants
(w) Unspent Grants & Contributions Reserve	ongoing	Used to separate and protect prepaid or unspent grants and contributions for allocation against - intended works and services in the period of expenditure.

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

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 2023	Amounts Received	Amounts Paid	30 June 2024
	\$	\$	\$	\$
East Australind Bridge Levy	365,644	305,513	0	671,157
POS - Australind	322,406	59,617	0	382,023
POS - Harvey	193,319	7,865	0	201,184
POS Binningup	443	18	0	461
POS Brunswick / Roelands	979	40	0	1,019
POS Old Coast Road	102,029	4,152	0	106,181
Town Planning Scheme No 3	242,953	9,884	0	252,837
	1,227,773	387,089	0	1,614,862



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 Hinge 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

E: ystaff@harvey.wa.gov.au

Find us at

www.harvey.wa.gov.au



This document is available
in alternative formats and
languages on request.