



SHIRE OF
HARVEY

Annual Report 2022-2023



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.



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Acknowledgement of Country

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



A Message from the Shire President and Chief Executive Officer

We have great pleasure in presenting the Shire of Harvey's Annual Report for 2022-2023, a year of ongoing progress, milestones and achievements.

The Shire of Harvey celebrated a population milestone, with more than 30,000 people now calling the Harvey Region home. The exciting landmark follows a positive growth trend for the Shire, which has been increasing in population size year on year for the last decade.

The Shire maintained a strong fiscal position during 2022-2023 and continued to deliver projects and initiatives whilst planning for key priority projects including Australind and Harvey Community Precincts, Ridley Foreshore Café development and Leschenault Leisure Centre courts expansion.

A number key projects were progressed including construction of the \$2.2m The Promenade Extension in Treendale and remedial works to the Leschenault Leisure Centre lap pool.

Upgrades to the lighting at Brunswick Recreation Ground were supported when the Shire received \$449,907 of Department of Local Government, Sport and Cultural Industries funding. The Shire secured \$48,000 from the State Government's Regional Arts and Cultural Investment Program to develop a Creative Communities Strategy, and was awarded \$91,157 to reduce bushfire risks through the State Government's 2022-23 Mitigation Activity Fund (MAF) grants program.

Harvey Recreation and Cultural Centre (HRCC) was successful in its application for \$80,000 as part of the State Government's 'In the House' funding program resulting in 21 cultural performances and events held at the Centre with over 3,000 attendees from 47

different postcodes. HRCC also opened its 24-hour gym to the community and launched its dedicated website.

Attendance at the Leschenault Leisure Centre (LLC) Health and Fitness Centre saw casual visits exceeding 55,000 including over 2,650 visits from the Over 55 Living Legends program. LLC's coordinated adult sports (indoor soccer, netball and basketball), junior association and school sports continued to maintain high attendances of more than 71,000 using the courts facilities.

Collectively the Australind, Binningup, Harvey and Yarloop libraries welcomed nearly 62,000 patrons through the door and delivered over 1,000 program sessions to nearly 18,000 attendees whilst delivering the actions identified in the Library Vision 2022-2032 Report.

Over \$586,577 Community Grants funding was allocated to local community organisations for a diverse range of projects including events, facility development, engagement programs and capacity building activities.

Our Alcoa Harvey Sustainability Fund partnership saw \$139,000 in funding provided to community development projects, and our Coastal Communities Fund partnership provided \$100,000 in funding for the Binningup Community Garden - Binningup Skatepark.

To boost visitor numbers to the Harvey Region, Council approved the implementation of a 12-month RV Friendly Trial offering 48-hour free short-stay rest areas to fully self-contained RV and caravans with sites in Australind, Brunswick Junction, Harvey and Yarloop.



The Harvey Region was thrust into the spotlight hosting high profile events including the Country Sounds Music Festival with Lee Kernighan, Casey Chambers, Brad Cox and Fanny Lumsden and the 2023 Australasian Enduro Championships. The Shire hosted its biggest Youth Festival supported by Southern Ports, Tronox and South32 and held its inaugural SportsDaze event thanks to sponsors SportAus and the Department of Local Government, Sport and Creative Industries.

In collaboration with five West Australian artists the Mural Arts Project delivered fantastic murals in iconic spaces across the Shire transforming the localities into vibrant, unique and eye-catching artworks.

To demonstrate the Shire's commitment to address impacts on the climate and environment through emission reduction, water conservation, waste diversion, coastal renourishment and adaptation, and sustainable development practices, Council adopted the Shire of Harvey Climate Change Declaration and Climate Change Corporate Mitigation Action Plan.

The Shire was re-endorsed as a Waterwise Council and planted over 8,000 seedlings at Clifton Park, Eco Museum, Treendale, Collie River Bridge, Myalup Dunes and Binningup Beach to rehabilitate dunes and river banks.

The Shire of Harvey celebrated its newest batch of home grown heroes during the 2023 Community Awards at Harvey Recreation and Cultural Centre in June with a special ceremony. Appreciation Awards Winners included Daryl Fishwick, Maureen Foss and Taarna Cam. The Meritorious Service Award went to Marion Lofthouse, Community Group Award to Lot 208 Youth Incorporated and Youth Award to Taya Larkman.

This year the Shire welcomed 89 people as Australian citizens from a range of countries including Bangladesh, Czech Republic, India, Ireland, Italy, Kenya, Malaysia, Mauritius, New Zealand, Philippines, Scotland, Taiwan, Thailand, United Kingdom and United State of America.

In closing, we thank our dedicated and hardworking Councillors and teams across our various facilities and functions that make up the Shire of Harvey.

A special thank you to our community members who continue to support each other and the Shire as we translate your priorities, goals and aspirations into action.



Cr Paul Gillett
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.



30,141[^]

People living in the
Shire of Harvey



39^{*}

Median age



2.9%^{*}

Aboriginal and
Torres Strait
Islanders



\$1,833^{*}

Median weekly
household income



19%^{*}

Residents born
overseas



42%^{*}

Households with
a mortgage



11,868^{*}

Dwellings



16

Schools



4

Libraries



2

Leisure and
Recreation Centres



2

Swimming pools



63%

Waste diverted
from landfill



1,735 km²

Total area



42 km

Coastline



140 km

Distance from Perth



3.2%[^]

Unemployment rate



1,641[^]

Local businesses



7,906[^]

Local jobs



\$486,000[^]

Median housing
value



13,094

Rateable
properties



\$5.1 billion[^]

Output



4th largest⁺

Contributor to regional
output after Bunbury,
Busselton and Collie



Manufacturing^{*}

Largest employer

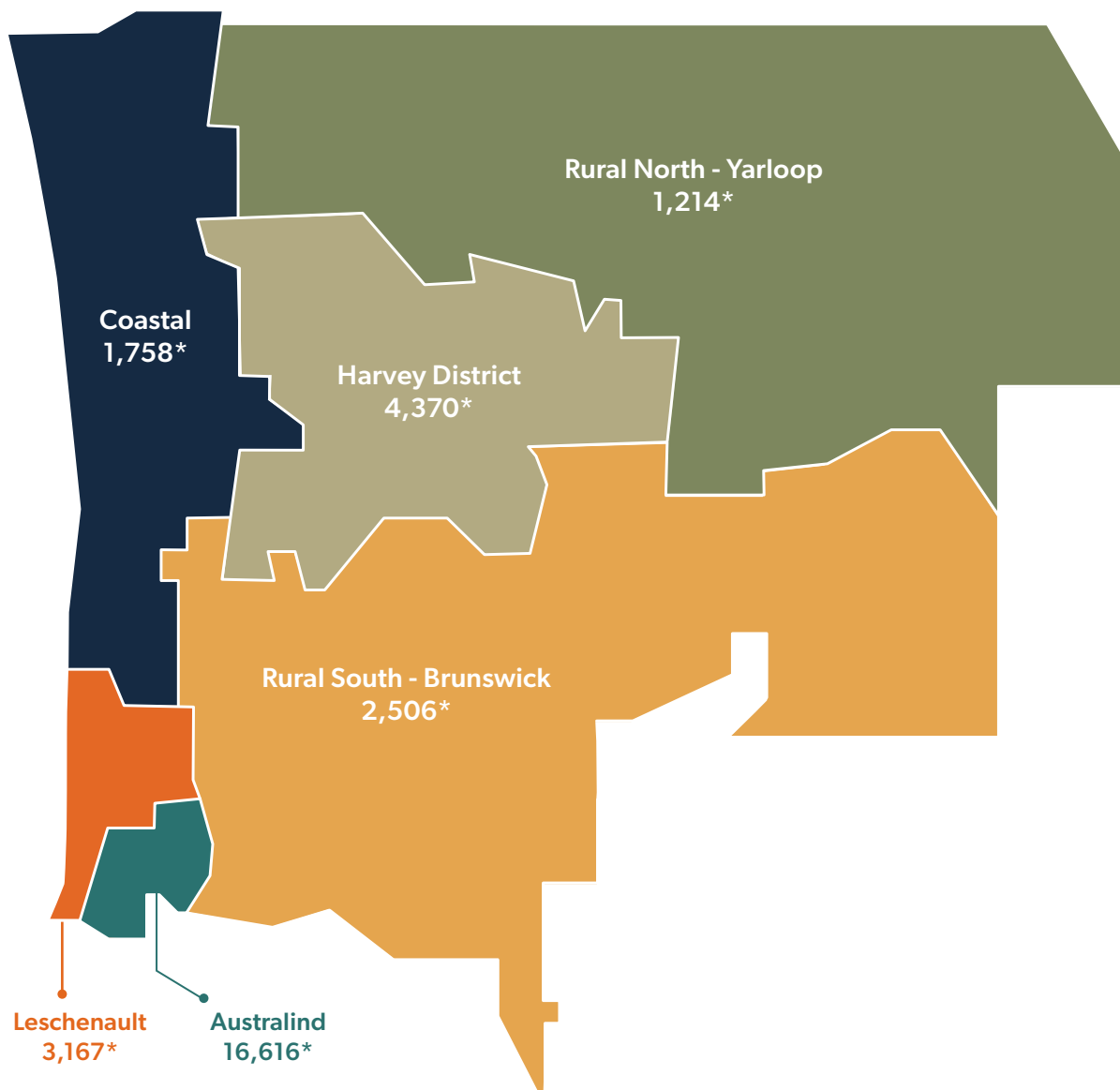


\$23,326,109

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 13 elected representatives, with the President and the Deputy President elected by the Council following each ordinary Local Government election.

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



Cr Paul Gillett
SHIRE PRESIDENT



Elected Members of Council



Cr Michelle Campbell
**DEPUTY SHIRE
PRESIDENT**



Cr Paul Beech



Cr Michelle Boylan



Cr John Bromham



Cr Francis Burgoyne



Cr Joe Capogreco



Cr Craig Carbone



Cr Robyn Coleman



Cr Wendy Dickinson



Cr Tania Jackson



Cr Dakota Krispyn



Cr Amanda Lovitt

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

CEO

Advocacy
Governance and Strategy
Council Support

Marketing and Communications
Special Projects
Civic Ceremonies



Dean Winter



Kirstie Davis



Simon Hall



Rick Lotznicker

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

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





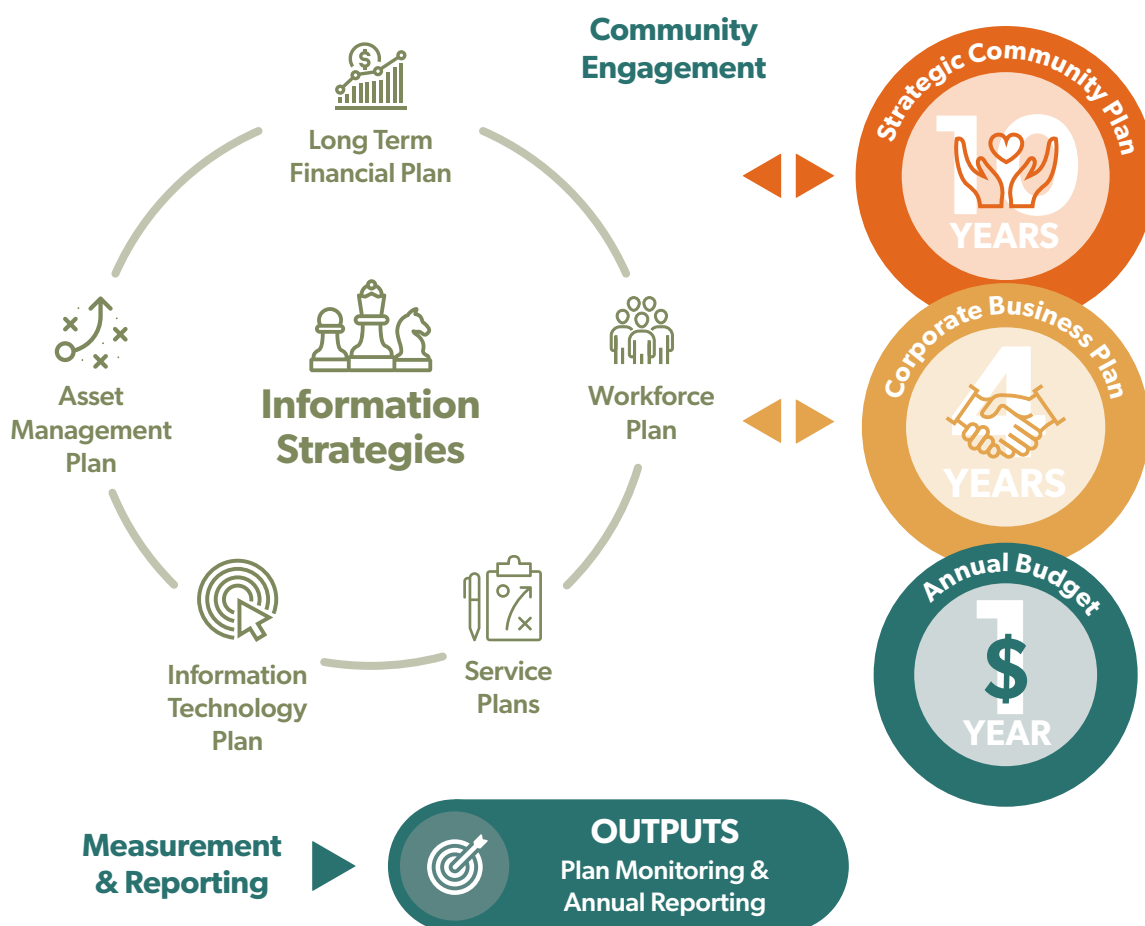
Our Planning for the Future

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

Endorsed by Council in April 2023, the Harvey Region Trails and Adventure Master Plan (Plan) paves the way for the Shire of Harvey to take the next step in developing iconic trails for the Harvey Region.

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 adopted the Harvey Region Trails and Adventure Master Plan. Co-funded by the Department of Primary Industry and Regional Development, the Master Plan was developed by a Project Working Group that included Robyn Clarke MLA and representatives from the Department of Primary Industry and Regional Development; Alcoa; Department of Biodiversity, Conservation and Attractions; Department of Local Government; Sport and Recreation; Harvey Aboriginal Corporation and South West Development Commission. This Master Plan paves the way to developing iconic trails for the Harvey Region.
- Holidaymakers were invited to explore the Harvey Region at the Perth Caravan and Camping Show. The Harvey Region was promoted to over 36,000 people, encouraging Western Australians and interstate visitors to visit the Harvey Region and experience all the region has to offer.
- Several new billboards promoting the Destination Harvey Region brand were installed along South Western Highway. New 'We Are Harvey Region' branding and eye-catching local imagery will entice traffic off the South Western Highway and into Harvey's town centre to support local businesses and invigorate the community. These billboards are an update to the billboards originally installed by the Harvey Main Street Committee over 10 years ago.

Objectives

Key Achievements

- A 12-month Recreation Vehicle (RV) Friendly Trial offering free overnight short-stay areas to fully self contained RV and caravan travellers was supported by Council. This Trial includes offering a limited number of bays for free for up to 48 hours to RV and caravan travellers located in Australind, Brunswick, Harvey and Yarloop. The move towards the implementation of the Trial was spurred on by the Harvey Region Strategic Report released in 2021, which highlighted a severe lack of accommodation in the Harvey Region for the visitor market.
- Harvey hosted the 2023 Australian 4 Day Enduro Championships with top enduro bikers from around Australia staying in the region for the four day competition. More than 250 competitors with support crews set up headquarters at Harvey Recreation and Cultural Centre for a two week period. Riders made their way through a natural terrain motocross program that drew large crowds of spectators. This was the second time this event was held in Harvey, previously hosted in 2013.

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

- The Shire launched a brochure to showcase food and beverages in the Harvey Region. The "A Taste of Harvey Region Food & Beverage Sampler" brochure aims to draw visitors from near and far to experience local produce and hospitality by highlighting local cafes, restaurants, wineries and breweries.
- Progress towards the development of an Investment Prospectus for the Shire commenced with case studies created in consultation with local businesses. A series of marketing initiatives including photo shoots were completed to assist in promoting local businesses and opportunities.

1.3 Sustainable urban, rural and industrial development

- Work commenced on amending the Local Planning Strategy to improve consistency with the Greater Bunbury Sub-Regional Strategy. This project will continue in the next financial year.
- Public consultation was conducted for the draft new Local Planning Scheme No. 2 and will progress to Council endorsement and Ministerial approval in the next financial year.

1.4 Appropriate infrastructure is in place to support economic growth

- The agreement with Main Roads WA to transfer administrative control of Marriott Road progressed with the land dedication process to continue.
- The Shire continued to advocate for the sustainable development of the Kemerton Strategic Industrial Area with representatives attending meetings of the Kemerton Strategic Industrial Park Coordinating Committee, Kemerton Strategic Industrial Area Group and Bunbury Geopraphe Economic Alliance.

1.5 Enhanced education and training opportunities

- Three school based trainees and 14 student work experience placements were provided to local youth across the organisation.
- The Shire continued its Youth Trainee initiative with a new trainee appointed. The Youth Trainee worked with the Shire's Youth Collective and Youth Taskforce on advocacy, projects, programs and events for young people across the Shire.





Strategic Direction 2

Connected Communities

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

Highlight

Shire of Harvey hosted the 2nd annual Youthchella, which drew in over 1,500 young people with live music, activities, stalls and food trucks. The event prioritised youth engagement, promoting mental health, preventing risky behaviours, fostering social bonds, and enhancing community identity.

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

- Harvey Community Play and Learning Centre continued to run childcare services at the Harvey Recreation and Cultural Centre.
- Out of School Hours Care and School Holiday programs continued to be delivered at the Harvey Recreation and Cultural Centre and Leschenault Leisure Centre.
- Leschenault Leisure Centre continued to provide creche services providing support for the learn to swim and health and fitness programs.
- The Shire celebrated the completion of all priority projects identified in the Voices of Youth Strategy 2021-2026.
 1. Establish a Youth Advisory Council - The Youth Collective has been running for two years with young people involved in planning YouthChella, school holiday programs and other events.
 2. Develop and implement an annual youth survey - The Voices of our Youth Survey received more than 200 responses.
 3. Provide opportunities for apprenticeships and traineeships in Shire operations - Two youth trainees were appointed in addition to the Shire hosting students completing work experience.

Objectives

Key Achievements

4. Activate strategic Shire locations to positively engage youth - The Shire organised fun activities in recreation spaces, including school holiday events, skate park events, YouthChella and SportDaze 2022.
 5. Develop an iconic Youth Week festival at Ridley Place Foreshore - YouthChella was held for the second time and attended by hundreds of young people.
- The Leeuwin Sail Training Ship initiative sponsored six local young people to experience this opportunity. The sailors provided a recount of their voyage to local community organisations and the Youth Collective thanking the Shire for its continued support.
 - Relationship building was the focus to help understand the needs of the aged community and to help create an awareness of what services and programs are available. There was an increased focus on delivering age friendly events and pop ups that align with the Age Friendly Strategy 2022–2027.
 - Documentation was developed for the construction of new low cost independent living units in Brunswick, as well as for the upgrade of the Harvey Senior Citizens' facility. Construction for both projects is anticipated to commence in the next financial year.
 - Collectively the Australind, Binningup, Harvey and Yarloop libraries welcomed nearly 62,000 patrons through the door and delivered over 1,000 program sessions to nearly 18,000 attendees whilst delivering the actions identified in the Library Vision 2022-2032 Report. Further information can be found in the 'Libraries' section of the Annual Report.
 - Australind Library hosted the first 'Voices of our Youth' photo exhibition. Embracing the theme of "What's important to YOUTH", local young people created over 70 images which were on display for the week.
 - An array of events were hosted at the Australind and Harvey libraries as part of the inaugural Libraries Literacy Festival. The two-day event offered a range of free events and activities for all ages under the theme of "Imagine the possibilities". Children enjoyed a special storytime at Ridley Place where the Teddy Bear Roadshow took place, in partnership with the City of Bunbury Libraries. Harvey Library hosted a Teddy Bear picnic in the park with lots of singing, dancing and playing. The older audience immersed themselves in presentations, workshops and author sessions from published, bestselling authors and industry professionals Award-winning authors Fiona Palmer, Dervla McTiernan, Rachael Johns, Brooke Dunnell and Jeanette Stampone visited the libraries to discuss their writing careers, latest novels and give a glimpse of what it's like to be a modern writer. The Local Authors Roundtable event featured five self-published writers - Suzi Spinelli, Helene Smith, Tricia Trevaskis, Rob Littlewood and Ian Hooper as they discussed how to understand and successfully navigate the publishing process. The Festival provided an excellent opportunity for the community to come together and celebrate the joy of reading.

Objectives

Key Achievements

- The libraries launched the Children's University program; a new fun and educational program aiming to inspire the next generation of academics. This program will transform the libraries into learning destination partners with Edith Cowan University and local primary schools to connect spark a passion for learning, particularly in science, engineering, computing, mathematics, performing arts, sport and health.

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 adoption of the CCTV Strategy, development of the Safe Christmas video in partnership with WA Police, completion of the annual survey, and hosting safety engagement pop-ups at shopping centres and other locations in partnership with WA Police and service providers. The Community Safety and Crime Prevention Advisory Group continued buildings relationships and partnerships between the Shire, key organisations and community and worked together to identify and analyse key issues in the Shire to improve safety for the community.
- The Contiguous Local Authorities Group partnership continued to strengthened on mosquito management issues. It is ongoing and invaluable in managing issues more efficiently and sharing information across the member platforms. Aerial mosquito treatments continued to be effective with an overall reduction in disease noted.
- Three meetings of the Local Emergency Management Committee and two meetings of the Bush Fire Advisory Committee were held with the Shire continuing to provide administrative support.
- The Shire was awarded \$204,460 to reduce bushfire risks through the State Government's 2022-2023 Mitigation Activity Fund grants program. A total of 18 mitigation activities were completed in reserves within Australind, Cookernup, Harvey and Leschenault.

2.3 Active and resilient community groups and volunteers

- \$340,852 was allocated across 24 projects through the Community Grants Program.
- \$139,000 was allocated across three projects through the Harvey Alcoa Sustainability Fund.
- \$100,000 was allocated to one project through the Coastal Communities Fund.
- Partnerships with local Community Resource Centres continued for the delivery of services and events for youth, access and inclusion, reconciliation, safety and crime prevention and community consultation.
- The Shire recognised ANZAC Day across four community events, paying tribute to the brave service personnel who have served and sacrificed for Australia. Well attended services were held in Binningup, Brunswick Junction, Harvey and Yarloop providing an opportunity to reflect on the ANZAC legacy, which continues to inspire courage, mateship and bravery.

Objectives

Key Achievements

2.4 Noongar people are at the centre of conversations

- Consultation and partnerships continued with local Elders and Harvey Aboriginal Corporation and Woolkabunning Kiaka Aboriginal Corporation.
- Preparation commenced on the development of the Shire's Reconciliation Action Plan.
- Various successful events for NAIDOC Week were delivered across the Shire.

2.5 Equity for all people

- Actions identified in the Access and Inclusion Plan 2021-2026 continued to be implemented including facilitating inclusion workshops by Advocacy WA in Harvey and Australind to the community and local businesses. The Access and Inclusion Advisory Group continued building relationships and partnerships between the Shire, key organisations and community and worked together to identify and analyse key issues in the Shire to improve access and inclusion for the community.

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

- Council adopted the Arts and Culture Strategy titled 'Creative Communities 2027' to promote the value of arts, culture and heritage and facilities activities that foster regional creative and cultural industries. The development of this strategy was supported by the Department of Local Government, Sports and Cultural Industries through its Leveraged Cultural Planning Round.
- In partnership with Regional Arts WA, City of Bunbury, Shire of Dardanup and Shire of Waroona, a dynamic and career developing two-day Creative Leadership Program was delivered. Led by Dr Shona Erskine, the program was designed to facilitate a culture of self-led, collaborative leadership to nurture the growth of leaders. This event was supported by the Department of Local Government, Sport and Cultural Industries' Leveraged Cultural Planning Funding.
- As part of the Mural Arts Project, five experienced artists were engaged to transform various spaces across the Shire into vibrant, unique and eye-catching artworks. New murals were produced at Wokalup Tavern, Harvey Pool, Binningup Community Centre, Australind Eco Museum and Harvey Recreation and Cultural Centre, each showcasing local history and attractions.
- Harvey Recreation and Cultural Centre was successful in its application for \$80,000 as part of the State Government's 'In the House' funding program. This funding program contributes to an innovative and robust economy by supporting performing arts and entertainment centres across regional WA. Supported by this funding, 21 cultural performances and events were held with over 3,000 attendees from 47 different postcodes.

Objectives

Key Achievements

2.7 An active and healthy community

- The Shire received a regional sports grant of \$41,500 from the Australian Sports Commission to celebrate sporting culture and launch the first Sport and Recreation Strategy. The funding supported SportDaze, a one-day, family friendly event showcasing local sporting clubs, activities, workshops and all things sport and recreation hosted at the Leschenault Recreation Park.
- Following on from the Aquatics Needs Assessment and Concept and Feasibility Study completed in August 2022, Paatsch Group were engaged to undertake a Shire wide assessment covering Brunswick Recreation Ground, Harvey Recreation Ground, Leschenault Recreation Park and Binningup Water Sports, and provided a series of reports and recommendations in order to formulate the Sport and Recreation Plan. This draft Plan will be presented to Council for consideration in the next financial year.
- Plans to upgrade the lighting at Brunswick Recreation Ground were supported when the Shire received a grant of \$449,907 through the Club Night Lights Program delivered by Department of Local Government, Sport and Cultural Industries. The approved grant will assist in upgrades to the floodlighting at the Brunswick Oval, home of the Harvey Brunswick Leschenault Football Club and Brunswick Agricultural Society. These upgrades will improve the facility offerings and improve vision during team training and events in the evenings. The funding is in addition to user groups who will be contributing \$170,000 to the project. The Shire provided six mine specification light towers again this season to illuminate the Brunswick Oval for AFL and the Brunswick Show. The Brunswick Sports Lighting Project is expected to commence at the conclusion of the 2023 AFL season in September.
- Harvey Recreation and Cultural Centre opened the 24-hour gym to enhance this service to the community. Accessible parking, increased lighting, a new pathway, updated signage, 24-hour auto opening door and upgraded security systems were installed to provide a safe and user friendly experience at all times of the day or night. The new 24-hour gym is the culmination of many years of planning and is in direct response to feedback received from gym members and the broader community.



Australia Day Awards

Community Citizen of the Year

Greg Campbell, William Russell, Karen McCarthy and Lyndon Edwards

Senior Community Citizen of the Year

Gillian Dober and Colin Beauchamp

Active Citizenship Award

Brunswick Junction Men's Shed

Rotary Club of Harvey Courtesy Award

Pauline Burgess



Community Awards

Meritorious Service Award

Marion Lofthouse

Appreciation Award

Taarna Cam, Daryl Fishwick and Maureen Foss

Youth Award

Taya Larkman

Community Group Award

Lot 208 Youth Incorporated

Community Grants

ORGANISATION	AMOUNT	PROJECT
Australind Senior Citizens	\$6,474	Solar Panels
Brunswick Agricultural Society	\$10,037	Alan Evans Selling Complex
Brunswick Community Resource Centre	\$30,000	Youth Program and Community Library
Brunswick Community Resource Centre	\$1,500	River Walk
Brunswick Slot Cars	\$5,000	National Championships
Bunbury Regional Entertainment Centre	\$20,000	Regional Entertainment Program
Harvey Community Radio	\$48,000	Community Precinct Transition
Harvey Community Radio	\$10,000	Operating Costs
Harvey Community Resource Centre	\$30,000	Service Provision
Harvey Community Resource Centre	\$15,363	Outdoor Multipurpose Area
Harvey Historical Society	\$3,506	Operation of Museum
Harvey Lions Club	\$5,000	Lions Convention
Harvey Mainstreet	\$21,000	Harvey Harvest Festival
Leschenault Progress Association	\$1,371	Leschenault Community Day
Lions Club of Brunswick	\$2,326	Lions Nursery Airflow
Lot 208 Youth Incorporated	\$80,000	Youth Program
Roelands Village	\$5,000	Follow the Flowers
Rotary Club of Harvey	\$4,500	Harvey Gala Night
South West Academy of Sport	\$9,000	Support Program
South West Opera Company	\$5,000	Gibbs Pool Concert
St John Ambulance Harvey	\$16,000	Needs Assessment and Master Plan
St Paul's Harvey	\$5,000	Youth Program Storage
Valued Lives	\$5,000	Tiny Door Art Trail
Yarloop Community Resource Centre	\$1,775	Yahoo in Yarloop

Alcoa Harvey Sustainability Fund Grants

ORGANISATION	AMOUNT	PROJECT
Harvey Bulls Football Club	\$52,000	Change Rooms Upgrade
Harvey-Brunswick-Leschenault Football Club	\$80,000	Lights and Power Upgrade
Yarloop Bowling Club	\$7,000	Solar Inverter Upgrade and Hot Water System

Coastal Communities Fund Grants

ORGANISATION	AMOUNT	PROJECT
Binningup Community Garden	\$100,000	Binningup Skatepark



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. The gymnasium began increased operating hours to 24-hours in October 2022
2. A total of 21 cultural events and performances, were held with 3,001 attendees from 47 different postcodes

3. A complete refurbishment of the universal access toilet and change-room near the Function Room
4. Installation of a large cooling fan on Court 3
5. Sanding and resurfacing of Courts 1, 2 and 3, Squash Courts and Function Room dance floor
6. Total group bookings at The Boundary and Function Room reaching 856, including a diverse range of community groups, sporting and cultural organisations, business, private hire, meetings, seminars, workshops and other forms of community engagement.

Other than the usual diversity of programs (After School Care, Holiday Program, Gymnasium, Sporting competitions etc) delivered by HRCC, other main activities and events for 2022-2023 included:

- Facilitating the Australian Four Day Enduro with approximately 750 competitors and support staff attending
- Hosting the Australia Day breakfast and Citizenship Ceremony
- Accommodating the Bianca Panetta Academy of Dance concert.

HRCC continued to strive towards the goal of "a safe, accessible and connected community where everyone has the opportunity to contribute and belong" as outlined in Strategic Directions 2 (Connected Communities) of the Shire of Harvey Corporate Business Plan 2022-2026.

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.



346

Membership



\$1M

Budget



21

Cultural
events



8.6 FTE

Staff



SHIRE OF
HARVEY



Leschenault Leisure Centre and Recreation Services

Leschenault Leisure Centre (LLC)

Limited human resources in the Region, again limited the provision of some services at LLC. For the first time in nearly 10 years the Centre was unable to provide Licensed Vacation Care service for the entire year. The crèche services operated Monday to Saturday were well attended and provided continued support for more than 2,600 users of the health and fitness and the swim school programs. LLC and the Shire continue to invest in ongoing training and professional development across the many disciplines in order to meet demand.

Closed circuit television upgrades across Leschenault Recreation Park (LRP), the skate park and LLC resulted in a total of more than 50 cameras, providing greater coverage of areas and have been extremely beneficial in capturing vandalism and anti-social behaviour for the benefit of police services and ongoing investigations.

By June 2023, the Leschenault Leisure Centre Court Expansion Project was in its final documentation phase, with Hodge Collard Preston providing detailed design and pre-tender estimates in preparation for funding applications in late 2023.

The Health and Fitness centre completed the installation of a projector and screen with internet connectivity to provide a virtual RPM Spin program. This has proved very popular with members and a number of schools have scheduled regular sessions as part of their physical education program. Attendance was more than 700 members, with casual visits exceeding 55,000 again this year including over 2,650 visits from the Over 55 Living Legends program.

LLC coordinated adult sports (indoor soccer, netball and basketball) and junior association and school sports continued to maintain high attendances of more than 71,000 for use of the court facilities.

The Aquatic Centre closed the 25m pool from 1

November 2022 for re-tiling and repair to the pool shell and re-opened on 20 March 2023. During this period the LLC Leisure Pool and the Harvey Pool continued to host a number of swim school lessons and overall the LLC Swim School provided more than 20,000 swimming lessons for more than 716 children. The Department of Education also conducted in-term lessons for local primary schools, this year exceeding 13,000 lessons. Despite the pool closure the LLC Aquatic Centre had approximately 105,000 attendances which was down on the previous year's 182,000 total.

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.

Clubs and associations continued to compete for space on playing fields throughout the year with "seasonal creep" impacting on the capacity for playing fields to be spelled for regular maintenance. Use of summer time playing fields with pitch markings for AFL and soccer were adopted successfully.

Oval 2 continued to cater for archery only, remaining inactive for ball sports and awaiting resurfacing. Oval 1 lights upgrade project technical specifications were completed and form the basis of grant funding applications in the coming year.

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 7.

The Pavilion building has undergone some minor maintenance and will be the subject of significant works in 2023-2024.



701

Membership



\$3.9M

Budget



403,000

Visits



29 FTE

Staff



Dr Peter Topham Memorial Swimming Pool

The Harvey Pool operated from 1 November to the 1 April and had admissions of 11,958. Admissions were lower than previous years due mainly to cool temperatures at the season commencement in November, as well as February and March at the end of the season.

This year the Harvey Pool also accommodated the Australind Swimming Club in the evenings while the LLC 25m pool was closed for re-tiling from 1 November 2022 to 17 March 2023.

The Harvey Pool traditionally operates with one full time manager and a casual supervisor, with lifeguards to support the program throughout the season.



11,958

Attendance



\$299,315

Budget



3 FTE

Staff



Libraries

The Shire's Libraries continued to deliver on the Library Vision 2032 vision "to connect you to a world of possibilities".

The four branches located at Australind, Binningup, Harvey and Yarloop continued to be busy go-to places in the local communities, enabling people to remain connected to their neighbours, continue with life-long learning, and gain benefits of reading such as improved memory and concentration, reduced stress and better cognition. No longer quiet warehouses of books, the Shire's contemporary libraries are pro-active centres of education, socialising and entertainment.

Resources, services, activities and programs were offered to residents of all ages across the Shire, from babies attending Rhymetime to Seniors attending Knit and Knatter or having books delivered to them in their homes. The libraries had plenty to offer school students who participated in afterschool activities

during the term as well as holiday programs, while adults enjoyed a wide range of events throughout the year such as talks, workshops and training opportunities.

Key special events this year included:

- Inaugural Shire of Harvey Literacy Festival
- Biggest Morning Tea
- Science Week events
- Science Week Special Guest Justin Kruger
- Launch of regular Rhymetime sessions at Harvey Library
- Extended opening hours at Australind and Harvey Libraries
- Partnered with ECU as a Children's University Learning Destination.



10,688

Membership



\$1.2M

Budget



61,433

Visits



7.4 FTE

Staff



81,298

Items
borrowed



1,177

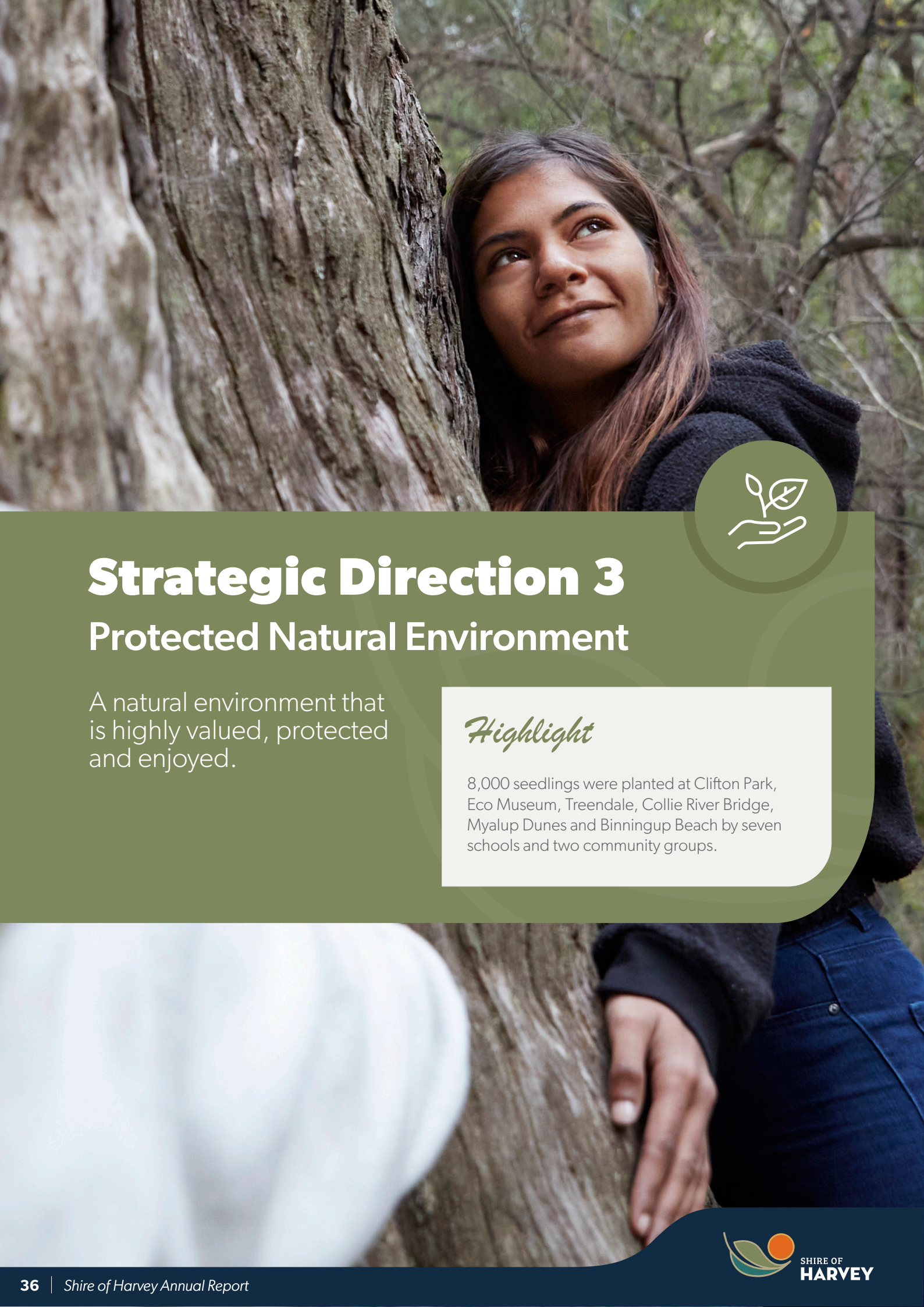
Program
sessions



17,746

Program
attendees





Strategic Direction 3

Protected Natural Environment

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

Highlight

8,000 seedlings were planted at Clifton Park, Eco Museum, Treendale, Collie River Bridge, Myalup Dunes and Binningup Beach by seven schools and two community groups.

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 partnership with Department of Biodiversity, Conservation and Attractions continued with the development and implementation of management plans for Kalgulup Regional Park and Yalgorup National Park.
- Council adopted the Climate Change Declaration including the Climate Change Corporate Mitigation Action Plan. The objectives of the Declaration are to demonstrate climate leadership, reduce corporate emissions and build the resilience of the Shire to climate change. The Declaration establishes the Shire's position on climate change and outlines the commitment to address impacts on the climate and environment through emission reduction, water conservation, waste diversion, coastal renourishment and adaptation, and sustainable development practices. A Climate Change Corporate Mitigation Action Plan (Action Plan) brings together the actions required to tackle climate change and minimise the vulnerability of the Harvey Region. The Shire will work with key stakeholders to ensure the achievement of the actions set out in the Action Plan, which will be monitored on a biannual basis.
- A working group was established to implement programs to reduce corporate emissions, consistent with State and Federal targets.

3.2 Manage and protect natural habitats, ecosystems and reserves

- The final Capel to Leschenault Coastal Hazard Risk Management and Adaptation Plan (CHRMAP) report was completed. CHRMAP is a joint collaboration with the community on how to identify the impacts of coastal processes such as storm events and predicted sea level rise, and how to therefore understand how these changes can be best managed into the future. The plan was created through a partnership of the Peron Naturaliste Partnership and selected members from the City of Bunbury and the Shires of Capel, Dardanup and Harvey with the Department of Biodiversity, Conservation and Attractions, Department of Water and Environmental Regulation and Southern Ports Authority.
- The new Biodiversity Strategy to ensure the protection of environmental assets such as flora and fauna continued development.
- 8,000 seedlings were planted at Clifton Park, Eco Museum, Treendale, Collie River Bridge, Myalup Dunes and Binningup Beach by seven schools and two community groups.
- Council maintained representation on the Peel Harvey Biosecurity Group with the Shire supporting on-ground works and undertaking continual community education in weed and feral animal identification. Although a decrease in cottonbush was reported, an increase of many other weed species was detected.

Objectives

Key Achievements

3.3 Sustainable resource use and waste management

- Through a partnership with RAC, the electric vehicle charging station installed on Hayward Street in Harvey commenced being supplied with green energy. The reduction in emissions per year resulting from this transition is equivalent to removing 18 cars from the road. This charging station forms part of Australia's first RAC Electric Highway which features 16 locations with 12 ultra-rapid or fast charging options connecting Perth with the South West.
- Development of a new Local Waste Management Strategy continued.
- Residents received compostable bags and the 2022-2023 Waste Guide including important information about waste collection services such as an A to Z disposal guide, collection schedule, details about what happens to kerbside waste once it leaves the kerb, and a voucher to redeem an additional two rolls of compostable bags.
- Through a partnership with Water Corporation, the Shire delivered the 'Think Before You Flush' campaign. The initiative is designed to discourage people from flushing cotton buds, wet wipes, paper towel, tissues and other non-flushable items down the toilet, to mitigate blockages in the wastewater network or pollution of the ocean.
- The Shire became a collection point for bread tags in support of the Oz Tags for Wheelchair initiative. Bread tags collected at the Richardson Road Waste Facility are recycled to assist in supplying wheelchairs to disadvantaged people in South Africa.
- The Shire continued its involvement in the Water Corporation's Waterwise Council Program, being re-endorsed as a Waterwise Council. So far under the program, plants with similar watering requirements have been strategically grouped together across three ovals near Leschenault Leisure Centre. This practice, known as hydrozoning, has helped the Shire avoid overwatering. The Shire has also employed a full-time Irrigation Specialist and rolled out new irrigation controllers. The controllers have access to live weather data, can recalculate optimal run times and are expected to provide a water savings of between 20 and 30 per cent in a season.

3.4 Healthy waterways and coastal zones

- Local schools continued to support the Shire's waterways and coastal zones with:
 - Six schools and two community groups conducted dune restoration work with the Shire at Myalup and Binningup.
 - Four schools participated in the Carbon Schools Program.
 - Four schools participated in Keep Australia Beautiful clean-up days in Binningup, Cathedral Avenue, Clifton Park and Myalup.
- Monthly assessments of beach width were completed to monitor dune erosion and its impact on conservation zoning.



Strategic Direction 4

Sustainable Built Environment

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

Highlight

A Master Plan Design for the Australind Community Precinct has been endorsed by Council. Tendering for the Design Development and Construction Documentation of this important project is proceeding.



\$149,787,499

950 Building Permits



\$355,533,738

363 Planning Applications

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

- Work continued on the Ridley Place Foreshore Redevelopment Master Plan with a presentation to be provided to Council in the next financial year.
- Playce was appointed as the consultant to design the concept plan for the new Harvey Skatepark located at Meriden Park. A series of community consultation sessions were held to hear from children, young people and the community on what is desired for this space. This project is fully funded with a \$880,000 contribution from the Federal Government Local Roads and Community Infrastructure Program.

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

- The Promenade Extension was officially opened, linking Paris Road and Ditchingham Place in Australind. The \$2.15 million project is a 750 metre northbound and southbound carriageway bordered by a shared pathway with lighting, reticulated landscaping and control of access to adjacent bushland. The vital infrastructure link provides companies in the Treendale Light Industrial Area safe and efficient access to Bunbury Outer Ring Road and Forrest Highway, while relieving traffic congestion in the area.

Objectives

Key Achievements

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

- Bunbury Outer Ring Road (BORR) reached 48% completion, following significant activity at the 'mega bridge' site. Concrete for bridge columns and the collision wall has been poured with a total of 11 piers and 33 columns at this bridge, which takes BORR over Golding Crescent, the Ferguson River, the freight rail line, and Boyanup-Picton Road. When completed, it will be the longest bridge in the South West at 382 metres in length. At the Raymond Road interchange, the installation of balustrades along both sides of the bridge has been completed.
- Development of Townscape Plans for all localities commenced and will continue next financial year.
- Landscaping improvements were completed in Treendale.
- Council endorsed the Brunswick Place Plan and Cookernup Community Association commenced developing a Place Plan.

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

- Council adopted the Heritage Incentives Scheme Policy which describes measures provided by the Shire to promote both development and financial incentives for land owners and the community to protect and enhance places listed on the Heritage List in order to achieve cultural heritage conservation objectives.
- Works commenced on the Australind Jetty Project - Stage 1 with the existing boardwalk decking and stringers completely removed. Approximately 95% of the new stringers were installed and the boardwalk headstock and pile bolts entirely replaced. Timber from the old jetty was salvaged and when Stage 1 works are completed, reclaimed timber will be distributed to the Shire of Harvey, Leschenault Men's Shed, Brunswick Junction Men's Shed and Eaton Primary School. The long stringer beams will be sold to Yallingup Post and Beam.
- The Shire secured \$40,000 under the State Government's 2022-2023 Heritage Grants Program to improve local historical sites. The grant includes \$20,000 for the Harvey Internment Camp Shrine and Old Prison and \$20,000 for the Australind and Harvey Heritage Trails Interpretive Project. The Harvey Internment Camp Shrine and Old Prison portion will help tell the story of Camp 11, where more than 1,000 people of German and Italian descent were interned during World War Two. The Australind and Harvey Heritage Trails Interpretive Project portion will reinvigorate original trails created in the 1990s to showcase architectural and cultural history.

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

- Construction documentation for the Harvey Community Precinct was completed and significant progress made on the business case and master plan for the Australind Community Precinct.
- Council adopted the Cemeteries Strategy and five-year implementation plan to ensure suitable cemeteries are provided throughout the Shire.



Strategic Direction 5

Effective Civic Leadership

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

Highlight

Council reviewed its Risk Management Framework, Policy and Register and integrated with organisational corporate planning. Quarterly reporting of strategic risks was introduced to provide greater accountability and transparency.

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 commenced an assessment of current communication tools and updated the brand guidelines to maintain relevance and consider current trends.
- In collaboration with digital marketing agency Alyka, new websites for the Harvey Recreation and Cultural Centre and Leschenault Leisure Centre were launched. The new websites were developed to offer a more user-friendly experience and improved accessibility for online visitors while also integrating the branding of the centres.
- 11,001 people visited the Shire's Have Your Say engagement platform with 617 submissions made across multiple surveys.
- The Shire facilitated 20 Advisory Groups underpinned by the International Association for Public Participation Framework. Five of these were Place Advisory Groups which advise the Shire of Harvey on strategies and policies for the specific community area and 15 were Portfolio Advisory Groups which are generally linked to a particular plan, policy or strategy.

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

- Existing partnerships and strategic alliances were strengthened with regular meetings held with community and business stakeholders, local politicians.



2,670 followers



1,817 followers



379 followers



100,019 users



599 eNewsletter subscribers

Objectives

Key Achievements

5.3 Accountable leadership supported by a professional and skilled administration

- In response to Local Government Reform, the Shire conducted a System of Representation Review to better understand how the community wished to be represented. Following a series of community consultation pop-ups and a survey, Council proposed to retain the no ward system of representation, reduce the number of elected members from 13 (including the Shire President) to nine (including the Shire President) over two ordinary election cycles, and elect the Shire President by public vote using the optional preferential voting method. This proposal was approved by the Local Government Advisory Board and subsequently the Minister for Local Government.
- Councillors continued to undertake mandatory training in accordance with the *Local Government Act 1995* and in line with the Local Government election cycle.

5.4 Sound governance, including financial, asset and risk management

- The Long Term Financial Plan, Asset Management Plan and Workforce and Diversity Plan were reviewed in line with the Strategic Community Plan.
- The Shire prioritised and progressed with significant improvements in procurement. A full resource was added to the procurement team and a greater level of scrutiny by the Audit Committee at quarterly meetings led to increased reporting and subsequent accountability.
- Risk management training was provided to all staff following the adoption of a new Risk Framework, Policy and Register.
- A review of the appropriateness and effectiveness of risk management, internal controls and legislative compliance in accordance with Regulation 17 of the Local Government (Audit) Regulations 1996 was conducted. This Audit Report was adopted by Council with recommendations to be implemented.
- The Work Health and Safety Manual and Safe Work Instructions were updated with a gap analysis of key high risk safety areas to track compliance to be completed in the next financial year.

5.5 Integrated strategic planning and reporting to drive continuous improvement

- Following community consultation via a progress satisfaction survey, the Strategic Community Plan was reviewed with no amendments recommended. Subsequently the format of Corporate Business Plan remained similar to previous years, with amendments made to the projects and actions to be implemented.
- The Shire commenced development of Service Plans which will improve operational planning by enhancing strategic alignment and consideration of resources required for community and technical levels of service. This will assist in providing services more effectively and efficiently that balance community aspirations and available resources.

5.6 A customer centred approach to everything we do

- Councillors and staff continued to seek and participate in customer service training in accordance with the Customer Service Charter, Code of Conduct and Annual Budget.

Statutory Reports



Disability Access and Inclusion Plan

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

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

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

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

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

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



Freedom of Information (FOI)

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

Number of FOI applications made	10
Number of successful applications	7
Number of applications cancelled	2
Number of internal / external reviews	0
Number of applications refused access under section 26 of the Act	1

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



Register of Complaints

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

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

In the financial year ending 30 June 2023 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 is 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 2022-2023.



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 2022.



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 2021 to 31 December 2022, 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 2022-2023 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 2023

Cash Salary \$252,414

Package Benefits \$44,003

TOTAL PACKAGE \$296,417

Salary Range (cash basis)	2021- 2022	2022- 2023
\$130,000 and \$139,999	0	0
\$140,000 and \$149,999	0	0
\$150,000 and \$159,999	1	0
\$160,000 and \$169,999	2	3
\$170,000 and \$179,999	1	0
\$180,000 and \$189,999	0	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	1	0
\$250,000 and \$259,999	0	1
TOTAL STAFF OVER \$130,000	5	5



Primary and Annual Returns

In accordance with Section 5.75 and 5.76 of the *Local Government Act 1995* all relevant persons lodged an Annual Return by the due date of 31 August 2022 and a primary return within three months of their start date. In 2022-2023, there was 100% compliance in this area.



Procurement of Services

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

2022-2023 Tenders Advertised and Contract Awarded	#	\$
Goods and Services	9*	\$640,740
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	\$1,314,925
Construction Project Tenders > \$1,000,000	6*	\$1,547,182
TOTAL	11	\$3,502,847

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

Priority Projects 2023-2024

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

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



Councillor Meeting Attendance

	Ordinary	Briefings	Special	Audit	Attendance Fee	Allowance*
NUMBER OF MEETINGS	12	12	3	2		
Cr Paul Gillett (President)	12	11	3	2	31,925	60,426
Cr Michelle Campbell (Deputy)	12	12	3	2	17,056	13,985
Cr Paul Beech	11	11	3	2	17,056	2,662
Cr Michelle Boylan	8	6	1	N/A	17,056	1,420
Cr John Bromham	11	11	2	2	17,056	3,356
Cr Francis Burgoyne	9	7	2	N/A	17,056	1,420
Cr Joe Capogreco	12	11	3	N/A	17,056	2,066
Cr Craig Carbone	12	1	2	N/A	17,056	1,554
Cr Robyn Coleman	12	11	3	N/A	17,056	1,884
Cr Wendy Dickinson	11	11	3	2	17,056	4,516
Cr Tania Jackson	8	3	2	N/A	17,056	1,420
Cr Dakota Krispyn	12	9	2	N/A	17,056	2,908
Cr Amanda Lovitt	11	10	3	2	17,056	2,565

* Includes Communication, IT and Travel

Council Committees

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

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

Council Member Demographic Information

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

Council Member Age Ranges	Number of Members in Range
Between 18 and 24	0
Between 25 and 34	1
Between 35 and 44	0
Between 45 and 54	1
Between 55 and 64	8
Over 64	3



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

Council Member Essentials Training

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

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

Completed * Incomplete

Financial Report

2022-2023

Key Financial Indicators



\$54,001,296

(total expenditure
ex depreciation)

Budget



\$25,027,168

Rates



\$0

New borrowings



\$23,410,039

Reserves



13,094

Rateable properties



\$8,110,046

Fees and charges
generated revenue

SHIRE OF HARVEY
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

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

Towards, together an even better lifestyle

Principal place of business:
102 Uduc Road, Harvey, WA-6220

**SHIRE OF HARVEY
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

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

STATEMENT BY CEO

The accompanying financial report of the Shire of 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 2023 and the financial position as at 30 June 2023.

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

Signed on the Eighth day of December 2023



Chief Executive Officer

Annie Riordan

Name of Chief Executive Officer



SHIRE OF HARVEY
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2023 Actual	2023 Budget	2022 Actual
		\$	\$	\$
Revenue				
Rates	2(a),26	25,027,168	24,706,013	23,326,109
Grants, subsidies and contributions	2(a)	6,940,698	1,934,738	6,214,838
Fees and charges	2(a)	8,110,046	8,272,102	7,432,889
Interest revenue	2(a)	1,320,917	321,423	202,680
Other revenue	2(a)	369,565	208,900	276,640
		41,768,394	35,443,176	37,453,156
Expenses				
Employee costs	2(b)	(16,152,418)	(16,324,454)	(14,776,067)
Materials and contracts		(16,364,728)	(14,821,858)	(14,109,724)
Utility charges		(1,050,313)	(1,030,470)	(1,035,586)
Depreciation		(8,834,945)	(8,300,025)	(8,404,700)
Finance costs	2(b)	(27,483)	(26,817)	(32,467)
Insurance		(998,697)	(981,210)	(838,778)
Other expenditure	2(b)	(3,002,495)	0	(1,218,080)
		(46,431,079)	(41,484,834)	(40,415,402)
		(4,662,685)	(6,041,658)	(2,962,246)
Capital grants, subsidies and contributions	2(a)	5,440,523	22,630,573	7,808,987
Profit on asset disposals		82,686	65,915	275,427
Loss on asset disposals		(8,093)	(173,761)	(5,227)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	0	0	6,994
Share of net profit of associates accounted for using the equity method	22(e)	2,465,288	0	(2,948,449)
		7,980,404	22,522,727	5,137,732
Net result for the period	25(b)	3,317,719	16,481,069	2,175,486
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	255,326,948	0	0
Share of other comprehensive income of associates accounted for using the equity method	17, 22(b)	542,996	0	0
Total other comprehensive income for the period	17	255,869,944	0	0
Total comprehensive income for the period		259,187,663	16,481,069	2,175,486

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



SHIRE OF HARVEY
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023

	NOTE	2023 \$	2022 \$
CURRENT ASSETS			
Cash and cash equivalents	3	34,983,404	36,047,536
Trade and other receivables	5	1,602,073	1,939,140
Other financial assets	4(a)	36,883	2,036,100
Inventories	6	53,164	41,001
Other assets	7	435,359	625,821
TOTAL CURRENT ASSETS		37,110,883	40,689,598
NON-CURRENT ASSETS			
Trade and other receivables	5	267,195	264,440
Other financial assets	4(b)	775,180	812,064
Investment in associate	22(a)	3,113,491	105,207
Property, plant and equipment	8	131,227,262	127,434,583
Infrastructure	9	662,930,145	406,196,249
Right-of-use assets	11(a)	18,183	55,429
TOTAL NON-CURRENT ASSETS		798,331,456	534,867,972
TOTAL ASSETS		835,442,339	575,557,570
CURRENT LIABILITIES			
Trade and other payables	12	8,893,307	7,373,671
Other liabilities	13	2,336,552	3,119,244
Lease liabilities	11(b)	18,461	37,028
Borrowings	14	187,552	182,435
Employee related provisions	15	2,520,695	2,806,278
TOTAL CURRENT LIABILITIES		13,956,567	13,518,656
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	0	18,462
Borrowings	14	794,155	981,706
Employee related provisions	15	447,507	224,795
Other provisions	16	3,663,348	3,420,851
TOTAL NON-CURRENT LIABILITIES		4,905,010	4,645,814
TOTAL LIABILITIES		18,861,577	18,164,470
NET ASSETS		816,580,763	557,393,100
EQUITY			
Retained surplus		133,574,349	126,809,172
Reserve accounts	29	23,410,039	26,857,497
Revaluation surplus	17	659,596,375	403,726,431
TOTAL EQUITY		816,580,763	557,393,100

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 2023

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2021		121,839,469	26,598,058	403,726,431	552,163,958
Initial Recognition of Investments in Associates		3,053,656	0	0	3,053,656
Restated balance at the beginning of the financial year		124,893,125	26,598,058	403,726,431	555,217,614
Comprehensive income for the period					
Net result for the period		2,175,486	0	0	2,175,486
Total comprehensive income for the period		2,175,486	0	0	2,175,486
Transfers from reserve accounts	29	5,435,518	(5,435,518)	0	0
Transfers to reserve accounts	29	(5,694,957)	5,694,957	0	0
Balance as at 30 June 2022		126,809,172	26,857,497	403,726,431	557,393,100
Comprehensive income for the period					
Net result for the period		3,317,719	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

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 2023

	NOTE	2023 Actual \$	2022 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		25,198,353	23,204,716
Grants, subsidies and contributions		6,492,742	6,801,317
Fees and charges		8,110,046	7,440,036
Interest revenue		1,320,917	202,680
Other revenue		369,565	276,640
		41,491,623	37,925,389
Payments			
Employee costs		(16,595,580)	(14,487,322)
Materials and contracts		(14,458,111)	(15,042,781)
Utility charges		(1,050,313)	(1,035,586)
Finance costs		(27,483)	(32,467)
Insurance paid		(998,697)	(838,778)
Other expenditure		(3,002,495)	(1,218,080)
		(36,132,679)	(32,655,014)
Net cash provided by (used in) operating activities	18(b)	5,358,944	5,270,375
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for financial assets at amortised cost		0	(2,000,000)
Payments for purchase of property, plant & equipment	8(a)	(7,885,738)	(5,054,414)
Payments for construction of infrastructure	9(a)	(6,547,378)	(9,296,742)
Capital grants, subsidies and contributions		5,683,020	7,808,987
Proceeds from financial assets at amortised cost - self supporting loans		36,100	41,981
Proceeds from financial assets at fair values through other comprehensive income		2,000,000	0
Proceeds from sale of property, plant & equipment		510,382	876,821
Net cash provided by (used in) investing activities		(6,203,614)	(7,623,367)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	28(a)	(182,434)	(177,530)
Payments for principal portion of lease liabilities	28(b)	(37,028)	(34,938)
Net cash provided by (used in) financing activities		(219,462)	(212,469)
Net increase (decrease) in cash held		(1,064,132)	(2,565,462)
Cash at beginning of year		36,047,536	38,612,998
Cash and cash equivalents at the end of the year	18(a)	34,983,404	36,047,536

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 2023

	NOTE	2023 Actual \$	2023 Budget \$	2022 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	26	24,321,007	24,015,842	21,763,952
Rates excluding general rates	26	706,161	690,171	1,562,157
Grants, subsidies and contributions		6,940,698	1,934,738	6,214,838
Fees and charges		8,110,046	8,272,102	7,432,889
Interest revenue		1,320,917	321,423	202,680
Other revenue		369,565	208,900	276,640
Profit on asset disposals		82,686	65,915	275,427
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	0	0	6,994
Share of net profit of associates accounted for using the equity method	22(e)	2,465,288	0	0
		44,316,368	35,509,091	37,735,577
Expenditure from operating activities				
Employee costs		(16,152,418)	(16,324,454)	(14,776,067)
Materials and contracts		(16,364,728)	(14,821,858)	(14,109,724)
Utility charges		(1,050,313)	(1,030,470)	(1,035,586)
Depreciation		(8,834,945)	(8,300,025)	(8,404,700)
Finance costs		(27,483)	(26,817)	(32,467)
Insurance		(998,697)	(981,210)	(838,778)
Other expenditure		(3,002,495)	0	(1,218,080)
Loss on asset disposals		(8,093)	(173,761)	(5,227)
Share of net profit of associates accounting for using equity method		0	0	(2,948,449)
		(46,439,172)	(41,658,595)	(43,369,078)
Non-cash amounts excluded from operating activities	27(a)	6,803,430	8,407,871	11,037,581
Amount attributable to operating activities		4,680,626	2,258,367	5,404,080
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		5,440,523	22,630,573	7,808,987
Proceeds from disposal of assets		510,382	760,815	876,821
Proceeds from financial assets at amortised cost - self supporting loans	28(a)	36,100	36,082	41,981
		5,987,005	23,427,470	8,727,789
Outflows from investing activities				
Payments for financial assets at amortised cost - self supporting loans		0	(36,082)	0
Purchase of property, plant and equipment	8(a)	(7,885,738)	(46,851,464)	(5,054,414)
Purchase and construction of infrastructure	9(a)	(6,547,378)	(8,516,503)	(9,296,742)
		(14,433,116)	(55,404,049)	(14,351,156)
Amount attributable to investing activities		(8,446,111)	(31,976,579)	(5,623,367)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	28(a)	0	15,326,000	0
Transfers from reserve accounts	29	10,665,402	15,647,803	5,435,518
		10,665,402	30,973,803	5,435,518
Outflows from financing activities				
Repayment of borrowings	28(a)	(182,434)	(182,416)	(177,530)
Payments for principal portion of lease liabilities	28(b)	(37,028)	(7,223)	(34,938)
Transfers to reserve accounts	29	(7,217,944)	(2,666,192)	(5,694,957)
		(7,437,406)	(2,855,831)	(5,907,425)
Amount attributable to financing activities		3,227,996	28,117,972	(471,907)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	27(b)	1,036,728	1,600,240	1,727,923
Amount attributable to operating activities		4,680,626	2,258,367	5,404,080
Amount attributable to investing activities		(8,446,111)	(31,976,579)	(5,623,367)
Amount attributable to financing activities		3,227,996	28,117,972	(471,907)
Surplus or deficit after imposition of general rates	27(b)	499,239	0	1,036,728

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

SHIRE OF HARVEY
FOR THE YEAR ENDED 30 JUNE 2023
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SHIRE OF HARVEY

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2023

1. BASIS OF PREPARATION

The financial report of 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.

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

The local government reporting entity

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

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

Judgements and estimates

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

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

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

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, and infrastructure.
- estimation uncertainties made in relation to lease accounting

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

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

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

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

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

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Grants, subsidies and contributions	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges - airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
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 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

For the year ended 30 June 2022

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	23,326,109	0	23,326,109
Grants, subsidies and contributions	362,137	0	0	5,852,701	6,214,838
Fees and charges	0	0	0	7,432,889	7,432,889
Interest revenue	0	0	67,271	135,409	202,680
Other revenue	0	0	0	276,640	276,640
Capital grants, subsidies and contributions	0	7,808,987	0	0	7,808,987
Total	362,137	7,808,987	23,393,380	13,697,639	45,262,143

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

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2023 Actual \$	2022 Actual \$
Interest revenue		
Financial assets at amortised cost - self supporting loans	14,461	20,761
Interest on reserve account funds	837,549	69,913
Trade and other receivables overdue interest	72,506	67,271
Other interest revenue	396,289	44,735
	1,320,805	202,680
The 2023 original budget estimate in relation to: Trade and other receivables overdue interest was \$5,000.		

The 2023 original budget estimate in relation to:
Charges on instalment plan was Nil.

(b) Expenses

Auditors remuneration		
- Audit of the Annual Financial Report	48,600	24,908
- Other services – grant acquittals	7,125	4,739
	55,725	29,647
Employee Costs		
Employee benefit costs	15,740,014	14,545,175
Other employee costs	412,404	230,892
	16,152,418	14,776,067
Finance costs		
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	27,483	30,851
Lease liabilities	0	1,616
	27,483	32,467
Discount Allowed on Rates Received*	0	826,747
Community Grants and Contributions*	0	304,590
Sundry expenses	3,002,495	86,743
	3,002,495	1,218,080

Discount Allowed on Rates Received has been taken from Rates Revenue this financial year

*Community Grants and Contributions has been included in Materials and Contracts Operating expenditure

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

3. CASH AND CASH EQUIVALENTS

Note	2023	2022
	\$	\$
Cash at bank and on hand	6,187,461	951,752
Term deposits	28,795,943	35,095,784
Total cash and cash equivalents	34,983,404	36,047,536
Held as		
- Unrestricted cash and cash equivalents	9,236,813	3,471,933
- Restricted cash and cash equivalents	25,746,591	32,575,603
	34,983,404	36,047,536

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

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

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

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

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to 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
Financial assets at fair values through other comprehensive income

2023	2022
\$	\$
36,883	36,100
0	2,000,000
36,883	2,036,100

Other financial assets at amortised cost

Self supporting loans receivable

27(b)	36,883	36,100
	36,883	36,100

Financial assets at fair values through other comprehensive income

Financial assets at fair values through other comprehensive income [describe]

0	2,000,000
0	2,000,000

Held as

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

18(a)	36,883	36,100
	0	2,000,000
	36,883	2,036,100

(b) Non-current assets

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

639,024	675,908
136,156	136,156
775,180	812,064

Financial assets at amortised cost

Self supporting loans receivable

639,024	675,908
639,024	675,908

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

136,156	129,162
0	6,994
136,156	136,156

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 28(a) as self supporting loans. Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

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

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

Financial assets at fair value through profit 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 2023

5. TRADE AND OTHER RECEIVABLES

Current

	Note	2023	2022
		\$	\$
Rates and statutory receivables		1,404,857	1,407,188
Trade receivables		196,935	536,099
Other receivables		3,000	3,000
Allowance for credit losses of trade receivables	23(b)	(2,719)	(7,147)
		1,602,073	1,939,140

Non-current

Rates and statutory receivables		267,195	264,440
		267,195	264,440

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 2023	30 June 2022	1 July 2021
		Actual	Actual	Actual
		\$	\$	\$
Trade and other receivables from contracts with customers		1,604,792	1,946,287	1,296,110
Allowance for credit losses of trade receivables	5	(2,719)	(7,147)	0
Total trade and other receivables from contracts with customers		1,602,073	1,939,140	1,296,110

SIGNIFICANT ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade receivables

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

Other receivables

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

Measurement

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

Classification and subsequent measurement

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

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

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

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 2023

6. INVENTORIES

	Note	2023	2022
Current		\$	\$
Fuel and materials		41,164	27,281
Visitor centre stock		12,000	13,720
		53,164	41,001
The following movements in inventories occurred during the year:			
Balance at beginning of year		41,001	58,357
Inventories expensed during the year		0	(17,356)
Additions to inventory		12,163	0
Balance at end of year		53,164	41,001

SIGNIFICANT ACCOUNTING POLICIES

General

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

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

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

7. OTHER ASSETS

	2023	2022
	\$	\$
Other assets - current		
Accrued income	435,359	625,821
	435,359	625,821

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

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

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.

	Land	Buildings - non- specialised	Total land and buildings not subject to operating lease	Total land and buildings	Furniture and equipment	Plant and equipment	Landfill Cells	Public Library Stock	Total property, plant and equipment
	\$	\$	\$		\$	\$	\$	\$	\$
Balance at 1 July 2021	28,337,000	88,972,363	117,309,363	117,309,363	1,428,680	6,908,920	537,360	273,122	126,457,445
Additions	0	3,507,758	3,507,758	3,507,758	340,915	1,205,741	0	0	5,054,414
Disposals	0	0	0	0	0	(606,620)	0	0	(606,620)
Depreciation	0	(2,173,380)	(2,173,380)	(2,173,380)	(310,017)	(879,523)	(53,736)	(54,001)	(3,470,657)
Balance at 30 June 2022	28,337,000	90,306,741	118,643,741	118,643,741	1,459,578	6,628,518	483,624	219,121	127,434,582
Comprises:									
Gross balance amount at 30 June 2022	28,337,000	94,590,347	122,927,347	122,927,347	2,205,723	8,766,596	1,880,762	339,699	136,120,127
Accumulated depreciation at 30 June 2022	0	(4,283,606)	(4,283,606)	(4,283,606)	(746,145)	(2,138,078)	(1,397,138)	(120,578)	(8,685,545)
Balance at 30 June 2022	28,337,000	90,306,741	118,643,741	118,643,741	1,459,578	6,628,518	483,624	219,121	127,434,582
Additions	0	5,816,214	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)
Assets classified as held for sale	0	0	0	0	0	0	0	0	0
Depreciation	0	(2,269,542)	(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	122,190,413	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	128,743,561	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)	(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	122,190,413	122,190,413	1,465,215	6,971,414	429,888	170,332	131,227,262

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

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land	2 & 3	Sales Comparison Approach to market type properties and the Cost Approach to non-market type properties.	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
<p>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.</p> <p>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.</p>					
(ii) Cost					
Furniture and equipment		N/A	Cost	Not Applicable	N/A
Plant and equipment		N/A	Cost	Not Applicable	N/A
Public Library Stock		N/A	Cost	Not Applicable	N/A

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

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 Basins	Total Infrastructure
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2021	303,865,674	23,153,130	33,257,363	36,509,422	5,013,801	401,799,390
Additions	7,921,214	674,811	630,419	43,406	26,892	9,296,742
Depreciation	(3,414,711)	(384,747)	(640,169)	(358,045)	(102,211)	(4,899,883)
Balance at 30 June 2022	308,372,177	23,443,194	33,247,613	36,194,783	4,938,482	406,196,249
Comprises:						
Gross balance at 30 June 2022	318,070,068	25,069,749	35,740,027	37,265,919	5,309,751	421,455,514
Accumulated depreciation at 30 June 2022	(9,697,891)	(1,626,555)	(2,492,414)	(1,071,136)	(371,269)	(15,259,265)
Balance at 30 June 2022	308,372,177	23,443,194	33,247,613	36,194,783	4,938,482	406,196,249
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	481,575,786	19,004,338	109,844,296	52,008,000	497,724	662,930,144
Comprises:						
Gross balance at 30 June 2023	481,575,787	19,004,338	109,844,296	52,008,000	497,724	662,930,145
Balance at 30 June 2023	481,575,787	19,004,338	109,844,296	52,008,000	497,724	662,930,145

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

9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Infrastructure - roads	3	Cost Approach using depreciated replacement cost	Management Valuation - completed by 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 - completed by 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 - completed by 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 - completed by Talis Consultants	June 2023	Actual dimensions and unit rates derived from market evidence.
Infrastructure - Drainage Basins	3	Cost Approach using depreciated replacement cost	Management Valuation - completed by 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 2023

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
Gravel roads formation	not depreciated
Footpaths - Concrete	60 to 80 years
Stormwater pipes and pits	30 to 80 years
Sewerage piping	60 to 80 years
Water sensitive urban design	50 years
Right of use (buildings)	Based on the remaining lease
Right of use (plant and equipment)	Based on the remaining lease
Intangible assets - computer software licence	5 years

Revision of useful lives of plant and equipment

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

10. FIXED ASSETS (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement for assets held at cost

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

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

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

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

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

Individual assets that are land, buildings, infrastructure and investment properties acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair. They are subject to subsequent revaluation at the next revaluation date consistent with *Financial Management Regulation 17A(4)*.

Revaluation

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

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

Revaluation (continued)

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

Depreciation

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

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

Depreciation on revaluation

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

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

Amortisation

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

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

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

Impairment

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

Gains or losses on disposal

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

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

11. LEASES

(a) Right-of-Use Assets

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

	Note	Right-of-use assets - Vehicles \$	Right-of-use assets - land and buildings \$	Right-of-use assets Total \$
Balance at 1 July 2021		29,884	0	29,884
Additions		0	59,705	59,705
Depreciation		(19,979)	(14,181)	(34,160)
Balance at 30 June 2022		9,905	45,524	55,429
Gross balance amount at 30 June 2022		78,545	59,705	138,250
Accumulated depreciation at 30 June 2022		(68,640)	(14,181)	(82,821)
Balance at 30 June 2022		9,905	45,524	55,429
Depreciation		(6,979)	(30,267)	(37,246)
Balance at 30 June 2023		2,926	15,257	18,183
Gross balance amount at 30 June 2023		78,545	59,705	138,250
Accumulated depreciation at 30 June 2023		(75,619)	(44,448)	(120,067)
Balance at 30 June 2023		2,926	15,257	18,183

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

		2023 Actual \$	2022 Actual \$
Depreciation on right-of-use assets		(37,246)	(34,160)
Finance charge on lease liabilities	28(b)	(1,560)	(1,616)
Short-term lease payments recognised as expense		0	(34,938)
Total amount recognised in the statement of comprehensive income		(38,806)	(70,714)
Total cash outflow from leases		(38,589)	(36,554)
(b) Lease Liabilities			
Current		18,461	37,028
Non-current		0	18,462
	28(b)	18,461	55,490

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.

SIGNIFICANT ACCOUNTING POLICIES

Leases

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

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

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

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

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 significant accounting policies applying to vested improvements.

Right-of-use assets - depreciation

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shorter. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the Shire anticipates to exercise a purchase option, the specific asset is 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 2023

12. TRADE AND OTHER PAYABLES

Current

	2023	2022
	\$	\$
Sundry creditors	2,074,078	414,351
Prepaid rates	1,354,667	1,183,058
Accrued payroll liabilities	70,947	285,588
ATO liabilities	(37,114)	128,536
Bonds and deposits held	5,057,480	4,598,862
Accrued Interest on Long Term Borrowings	3,337	8,582
Accrued Liabilities	344,613	754,088
Prepaid Income	25,299	606
	8,893,307	7,373,671

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

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

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

Financial liabilities are derecognised where the related profit or loss.

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are usually paid within 30 days of recognition. The carrying amounts of trade and other payables are occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises income for the prepaid rates that have not been refunded.

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

13. OTHER LIABILITIES

Current

Contract liabilities

Reconciliation of changes in contract liabilities

Opening balance

Additions

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

2023	2022
\$	\$
2,336,552	3,119,244
2,336,552	3,119,244
3,119,244	2,132,723
2,336,552	3,119,244
(3,119,244)	(2,132,723)
2,336,552	3,119,244

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

SIGNIFICANT ACCOUNTING POLICIES

Contract liabilities

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

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

Capital grant/contribution liabilities

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

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 24(i)) due to the unobservable inputs, including own credit risk.

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

14. BORROWINGS

	Note	2023			2022		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		187,552	794,155	981,707	182,435	981,706	1,164,141
Total secured borrowings	28(a)	187,552	794,155	981,707	182,435	981,706	1,164,141

Secured liabilities and assets pledged as security

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

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

SIGNIFICANT ACCOUNTING POLICIES

Borrowing costs

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

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

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

Risk

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

Information regarding 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 2023

15. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	2023	2022
	\$	\$
Current provisions		
Employee benefit provisions		
Annual leave	1,420,671	1,534,601
Long service leave	1,100,024	1,271,677
	2,520,695	2,806,278
Total current employee related provisions	2,520,695	2,806,278
Non-current provisions		
Employee benefit provisions		
Long service leave	447,507	224,795
	447,507	224,795
Total non-current employee related provisions	447,507	224,795
Total employee related provisions	2,968,202	3,031,073

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

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

Amounts are expected to be settled on the following basis:

Less than 12 months after the reporting date
More than 12 months from reporting date

Note	2023	2022
	\$	\$
	967,254	903,976
	2,000,948	2,127,097
	2,968,202	3,031,073

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

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

16. OTHER PROVISIONS

	Provision for Remediation	
	Costs	Total
	\$	\$
Opening balance at 1 July 2022		
Non-current provisions	3,420,851	3,420,851
	<u>3,420,851</u>	<u>3,420,851</u>
Additional provision	242,497	242,497
Balance at 30 June 2023	<u>3,663,348</u>	<u>3,663,348</u>
Comprises		
Non-current	3,663,348	3,663,348
	<u>3,663,348</u>	<u>3,663,348</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.

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 2023

17. REVALUATION SURPLUS

	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance	2022 Opening Balance	2022 Closing Balance
	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	28,430,912	0	28,430,912	28,430,912	28,430,912
Revaluation surplus - Buildings - non-specialised	52,530,074	0	52,530,074	52,530,074	52,530,074
Revaluation surplus - Plant and equipment	831,334	0	831,334	831,334	831,334
Revaluation surplus - Landfill Cells	30,977	0	30,977	30,977	30,977
Revaluation surplus - Infrastructure - roads	241,731,705	172,031,775	413,763,480	241,731,705	241,731,705
Revaluation surplus - Infrastructure - Footpaths	17,310,816	(4,622,458)	12,688,358	17,310,816	17,310,816
Revaluation surplus - Infrastructure - Drainage	27,951,406	76,603,812	104,555,218	27,951,406	27,951,406
Revaluation surplus - Infrastructure - Bridges	31,832,541	16,127,359	47,959,900	31,832,541	31,832,541
Revaluation surplus - Infrastructure - Drainage Basins	3,076,666	(4,813,540)	(1,736,874)	3,076,666	3,076,666
	403,726,431	255,326,948	659,053,379	403,726,431	403,726,431
Revaluation surplus - Share from investments in associates	0	542,996	542,996	0	0
	403,726,431	255,869,944	659,596,375	403,726,431	403,726,431

*The Valuation conducted by the Shire showed a notable increase in valuation from the previous 2018 valuation for some assets. In each case this was due to increase in unit rates over the intervening years. Replacement cost (RC) is used to calculation of unit rates which has increased due to increased inflation in the market.

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

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	2023 Actual \$	2022 Actual \$
Cash and cash equivalents	3	34,983,404	36,047,536
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	25,746,591	32,575,603
- Financial assets at amortised cost	4	0	2,000,000
		25,746,591	34,575,603
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	29	23,410,039	26,857,497
Contract liabilities	13	2,336,552	3,119,244
Deposits held under Bonds		0	4,598,862
Total restricted financial assets		25,746,591	34,575,603

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

Net result		3,317,719	2,175,486
Non-cash items:			
Adjustments to fair value of financial assets at fair value through profit or loss		0	(6,994)
Depreciation/amortisation		8,834,945	8,404,700
(Profit)/loss on sale of asset		(74,593)	(270,200)
Share of profits of associates		(2,465,288)	2,948,449
Changes in assets and liabilities:			
(Increase)/decrease in trade and other receivables		334,312	(665,705)
(Increase)/decrease in other assets		190,462	(141,576)
(Increase)/decrease in inventories		(12,163)	17,357
Increase/(decrease) in trade and other payables		1,519,636	(745,843)
Increase/(decrease) in employee related provisions		(62,871)	180,795
Increase/(decrease) in other provisions		242,497	196,371
Increase/(decrease) in other liabilities		(782,692)	986,521
Capital grants, subsidies and contributions		(5,683,020)	(7,808,987)
Net cash provided by/(used in) operating activities		5,358,944	5,270,374

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements

Bank overdraft limit	0	0
Bank overdraft at balance date	0	0
Credit card limit	0	0
Credit card balance at balance date	0	0
Total amount of credit unused	0	0

Loan facilities

Loan facilities - current	187,552	182,435
Loan facilities - non-current	794,155	981,706
Total facilities in use at balance date	981,707	1,164,141

Unused loan facilities at balance date	0	0
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**SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

19. CONTINGENT LIABILITIES

The Shire of Harvey has no Contingent Liabilities to report for the year ended 30 June 2023

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

20. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

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

Note	2023 Actual	2023 Budget	2022 Actual
	\$	\$	\$
President's annual allowance	45,387	45,387	44,280
President's meeting attendance fees	31,928	31,928	31,149
President's annual allowance for ICT expenses	1,420	1,420	1,385
President's travel and accommodation expenses	13,619	0	10,156
	92,354	78,735	86,970
Deputy President's annual allowance	11,347	11,347	11,070
Deputy President's meeting attendance fees	17,056	17,056	16,640
Deputy President's annual allowance for ICT expenses	1,420	1,420	1,385
Deputy President's travel and accommodation expenses	1,218	0	400
	31,041	29,823	29,495
All other council member's meeting attendance fees	187,616	187,616	180,983
All other council member's annual allowance for ICT expenses	15,620	15,620	15,004
All other council member's travel and accommodation expenses	10,148	28,000	11,648
	213,384	231,236	207,635
20(b)	336,779	339,794	324,100

(b) Key Management Personnel (KMP) Compensation

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

Note	2023 Actual	2022 Actual
	\$	\$
Short-term employee benefits	930,436	923,531
Post-employment benefits	113,256	114,133
Employee - other long-term benefits	40,347	23,068
Council member costs	336,779	324,100
	1,420,818	1,384,832
20(a)		

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 2023

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:

	2023 Actual	2022 Actual
	\$	\$
Sale of goods and services	3,786	3,480
Purchase of goods and services	8,528	8,703
Investments in associates:		
Distributions received from investments in associates	0	1,344,406
Amounts outstanding from related parties:		
Trade and other receivables	2,092	0

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 20(a) and 20(b)

ii. Other Related Parties

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

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

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

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

iii. Entities subject to significant influence by the Shire

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

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

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.

SIGNIFICANT 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 2023

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		2023	2022
	2023	2022	Actual	Actual
Bunbury Harvey Regional Council	46.00%	40.00%	\$ 3,113,491	\$ 105,207
Total equity-accounted investments			3,113,491	105,207

(b) Share of investment in Bunbury Harvey Regional Council

The Shire of Harvey has a share in the Net Assets of Bunbury Harvey Regional Council (BHRC) as a member council together with City of Bunbury and has a commitment to fund the BHRC under the Regional Council Constitution Agreement. The BHRC provides services in waste management, resource recovery and environmental management and was established in accordance with the Local Government Act 1995. In accordance with 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 2023/24

Summarised statement of comprehensive income	Note	2023 Actual	2022 Actual
Revenue		\$ 12,851,199	\$ (6,775,553)
Interest revenue		84,414	4,663
Finance charge		(580)	
Depreciation		(596,787)	(600,232)
Profit/(loss) from continuing operations		5,325,016	
Profit/(loss) from discontinued operations			
Profit/(loss) for the period		5,325,016	0
Other comprehensive income		1,180,426	(7,371,122)
Total comprehensive income for the period		6,505,442	(7,371,122)
Summarised statement of financial position			
Cash and cash equivalents		3,438,772	2,258,918
Other current assets		541,107	356,888
Total current assets		3,979,879	2,615,806
Non-current assets		5,459,522	4,853,284
Total assets		9,439,401	7,469,090
Current financial liabilities		679,105	487,168
Other current liabilities		1,964,738	6,692,787
Total current liabilities		2,643,843	7,179,955
Non-current financial liabilities		27,097	21,158
Other non-current liabilities			
Total non-current liabilities		27,097	21,158
Total liabilities		2,670,940	7,201,113
Net assets		6,768,461	267,977
Reconciliation to carrying amounts			
Opening net assets 1 July		263,019	7,634,141
Changes in members contributions			
Profit/(Loss) for the period		5,325,016	0
Other comprehensive income		1,180,426	(7,371,122)
Closing net assets 1 July		6,768,461	263,019
Carrying amount at 1 July		105,207	3,053,656
- Adj. to the Carrying amount at 1 July 2023 (Increase in equity share)		15,781	0
- Share of associates net profit/(loss) for the period	22(e)	2,449,507	(2,948,449)
- Share of associates other comprehensive income arising during the period		542,996	0
Carrying amount at 30 June (Refer to Note 22(a))		3,113,491	105,207

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

22. INVESTMENT IN ASSOCIATES (Continued)

SIGNIFICANT 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.

(e) **Share of associates net profit/(loss) for the period**
 Share of investment in Bunbury Harvey Regional Council (refer to Note 22(b))

2023 Actual	2022 Actual
\$	\$
2,465,288	(2,948,449)
2,465,288	(2,948,449)

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

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 2023

24. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

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

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

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

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 2023

25. FUNCTION AND ACTIVITY (Continued)

(b) Income and expenses

	2023 Actual	2022 Actual
	\$	\$
Income excluding grants, subsidies and contributions and capital grants, subsidies and contributions		
Governance	39,257	339,253
General purpose funding	27,336,157	23,003,108
Law, order, public safety	175,910	200,954
Health	42,195	53,639
Education and welfare	2,243	2,499
Community amenities	7,917,498	4,974,140
Recreation and culture	2,075,670	2,105,521
Transport	24,769	17,092
Economic services	434,217	354,091
Other property and services	425,521	470,443
	38,473,437	31,520,740
Grants, subsidies and contributions and capital grants, subsidies and contributions		
Governance	182,894	77,124
General purpose funding	4,044,416	4,754,697
Law, order, public safety	800,702	514,282
Health	2,123	0
Education and welfare	1,116,496	165,578
Community amenities	179,060	208,343
Recreation and culture	575,534	755,333
Transport	3,955,774	7,103,167
Economic services	118,737	109,647
Other property and services	307,717	335,654
	11,283,453	14,023,825
Total Income	49,756,890	45,544,565
Expenses		
Governance	(1,652,246)	(1,416,702)
General purpose funding	(924,861)	(1,838,192)
Law, order, public safety	(1,817,361)	(1,695,025)
Health	(908,270)	(897,632)
Education and welfare	(394,950)	(484,360)
Community amenities	(13,241,803)	(8,797,039)
Recreation and culture	(13,698,924)	(12,756,387)
Transport	(9,339,141)	(9,021,522)
Economic services	(2,417,314)	(4,540,951)
Other property and services	(2,044,303)	(1,921,268)
Total expenses	(46,439,172)	(43,369,077)
Net result for the period	3,317,719	2,175,488
(c) Total Assets		
Governance	6,934,105	5,465,054
Law, order, public safety	6,438,606	6,222,111
Health	379,628	361,911
Education and welfare	10,430,164	9,241,776
Community amenities	39,221,668	36,029,228
Recreation and culture	69,134,178	66,897,157
Transport	661,705,208	421,455,512
Economic services	6,211,835	4,869,331
Other property and services	7,790,849	7,033,560
Unallocated	27,196,098	17,981,930
	835,442,339	575,557,570

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

26. RATING INFORMATION

(a) General Rates

RATE TYPE				2022/23 Actual Rateable Value*	2022/23 Actual Rate Revenue	2022/23 Actual Interim Rates	2022/23 Actual Total Revenue	2022/23 Budget Rate Revenue	2022/23 Budget Interim Rate	2022/23 Budget Total Revenue	2021/22 Actual Total Revenue
Rate Description	Basis of valuation	Rate in \$	Number of Properties	\$	\$	\$	\$	\$	\$	\$	\$
Residential	Gross rental valuation	0.08721	9,565	207,152,317	18,064,718	505,928	18,570,646	18,064,718	160,000	18,224,718	17,307,697
General	Unimproved valuation	0.00546	936	546,095,576	2,980,044	0	2,980,044	2,980,044	0	2,980,044	2,766,357
Total general rates			10,501	753,247,893	21,044,762	505,928	21,550,690	21,044,762	160,000	21,204,762	20,074,054
Minimum payment		Minimum Payment \$									
Residential	Gross rental valuation	1,220	1,874	11,313,527	2,286,280	0	2,286,280	2,286,280	0	2,286,280	1,698,315
General	Unimproved valuation	1,220	790	114,588,907	963,800	0	963,800	963,800	0	963,800	818,330
Total minimum payments			2,664	125,902,434	3,250,080	0	3,250,080	3,250,080	0	3,250,080	2,516,645
Total general rates and minimum payments			13,165	879,150,327	24,294,842	505,928	24,800,770	24,294,842	160,000	24,454,842	22,590,699
Specified Area Rates		Rate in \$									
Kingston Landscaping Levies		0.00850	1,276	24,007,480	205,942	0	205,942	204,160	0	204,160	201,360
Galway Green Landscaping Levies		0.00886	393	7,095,990	62,920	0	62,920	62,880	0	62,880	68,677
Lakewood Shores Landscaping Levies		0.00950	181	3,048,810	29,123	0	29,123	28,960	0	28,960	31,005
Treendale Estate Landscaping Levies		0.01148	1,526	30,852,216	369,154	0	369,154	354,171	0	354,171	390,283
Treendale District Centre Levies		0.00759	25	5,270,975	34,590	0	34,590	40,000	0	40,000	39,999
Ex-gratia Rates											
Ex-gratia Rates					4,432	0	4,432	1,000	0	1,000	4,087
Total amount raised from rates (excluding general rates)			3,401	70,275,471	706,161	0	706,161	691,171	0	691,171	735,411
Discounts							(479,763)			(439,000)	(826,747)
Add back Discounts on general rates (Recorded as Operating Expenditure in the financial year 2021/22)											826,747
Total Rates							25,027,168			24,707,013	23,326,110
Rate overdue interest							79,493			70,000	67,271

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
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27. DETERMINATION OF SURPLUS OR DEFICIT

		2022/23	2022/23	2021/22
		(30 June 2023	Budget	(30 June 2022
	Note	Carried	Carried	Carried
		Forward)	Forward)	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		(82,686)	(65,915)	(275,427)
Less: Fair value adjustments to financial assets at fair value through profit or loss		0	0	(6,994)
Less: Share of net profit of associates and joint ventures accounted for using the equity method		(2,465,288)	0	2,948,449
Add: Loss on disposal of assets		8,093	173,761	5,227
Add: Depreciation	10(a)	8,834,945	8,300,025	8,404,700
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates		(2,755)	0	(25,674)
Employee benefit provisions		222,712	0	(160,488)
Other provisions (Employee Benefit provisions in reserve)		45,912	0	(48,583)
Provision for Rehab of Richardson Road		242,497	0	196,371
Non-cash amounts excluded from operating activities		6,803,430	8,407,871	11,037,581
(b) Surplus or deficit after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserve accounts	29	(23,410,038)	(14,499,379)	(26,857,497)
Less: Financial assets at amortised cost - self supporting loans	4(a)	10,537	5,441	11,322
Add: Current liabilities not expected to be cleared at end of year				
- Movement in Current portion of borrowings		2,095	94,918	(3,022)
- Current portion of lease liabilities	11(b)	18,461	20,433	37,028
- Employee benefit provisions		723,866	726,537	677,954
Total adjustments to net current assets		(22,655,079)	(13,652,050)	(26,134,215)
Net current assets used in the Statement of Financial Activity				
Total current assets		37,110,883	20,805,797	40,689,598
Less: Total current liabilities		(13,956,567)	(7,153,747)	(13,518,656)
Less: Total adjustments to net current assets		(22,655,079)	(13,652,050)	(26,134,215)
Surplus or deficit after imposition of general rates		499,237	0	1,036,727

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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28. BORROWING AND LEASE LIABILITIES

(a) Borrowings

		Actual							Budget			
Purpose	Note	Principal at	New Loans	Principal	Principal at 30	New Loans	Principal	Principal at	Principal at 1	New Loans	Principal	Principal at
		1 July 2021	During 2021-22	Repayments During 2021-22	June 2022	During 2022-23	Repayments During 2022-23	30 June 2023	July 2022	During 2022-23	Repayments During 2022-23	30 June 2023
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Australind Office Expansion	273	304,713	0	(72,876)	231,837	0	(75,035)	156,802	231,837	0	(75,035)	156,802
Leschenault Pavilion	274	289,545	0	(69,249)	220,296	0	(71,299)	148,997	220,294	0	(71,299)	148,995
Harvey Community Precint		0	0	0	0	0	0	0	0	5,000,000	0	5,000,000
Australind Community Precint		0	0	0	0	0	0	0	0	1,800,000	0	1,800,000
Brunswick River Cottages		0	0	0	0	0	0	0	0	1,200,000	0	1,200,000
Stanley Road Refure		0	0	0	0	0	0	0	0	7,000,000	0	7,000,000
HRG - Football Club Room		0	0	0	0	0	0	0	0	76,000	0	76,000
BRG - Lighting		0	0	0	0	0	0	0	0	150,000	0	150,000
Total		594,258	0	(142,125)	452,133	0	(146,334)	305,799	452,131	15,226,000	(146,334)	15,531,797
Self Supporting Loans												
Brunswick River Cottages	278	719,287	0	(31,343)	687,944	0	(31,985)	655,959	688,574	0	(31,985)	656,589
Harvey Football Club	277	28,126	0	(4,062)	24,064	0	(4,115)	19,949	23,504	0	(4,097)	19,407
Harvey Golf Club Extn.		0	0	0	0	0	0	0	0	100,000	0	100,000
Total Self Supporting Loans		747,413	0	(35,405)	712,008	0	(36,100)	675,908	712,078	100,000	(36,082)	775,996
Total Borrowings	14	1,341,671	0	(177,530)	1,164,141	0	(182,434)	981,707	1,164,209	15,326,000	(182,416)	16,307,793

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	Note	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2023	Budget for year ending 30 June 2023	Actual for year ending 30 June 2022
						\$	\$	\$
Australind Office Expansion		273	WATC	2.94%	24/04/2025	(5,877)	(6,269)	(8,046)
Leschenault Pavilion		274	WATC	2.94%	24/04/2025	(5,584)	(5,956)	(7,646)
Total						(11,461)	(12,225)	(15,692)
Self Supporting Loans Finance Cost Payments								
Brunswick River Cottages		278	WATC	3.05%	15/05/2040	(13,795)	(13,872)	(14,335)
Harvey Football Club		277	WATC	3.09%	15/09/2027	(666)	(720)	(824)
Total Self Supporting Loans Finance Cost Payments						(14,461)	(14,592)	(15,159)
Total Finance Cost Payments						(25,922)	(26,817)	(30,851)

* WA Treasury Corporation

SHIRE OF HARVEY
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28. BORROWING AND LEASE LIABILITIES (Continued)

(b) Lease Liabilities

Purpose	Note	Actual							Budget			
		Principal			Principal at 30 June 2022	Principal		Principal at 30 June 2023	Principal			Principal at 30 June 2023
		Principal at 1 July 2021	New Leases During 2021-22	Repayments During 2021-22		New Leases During 2022-23	Repayments During 2022-23		Principal at 1 July 2022	New Leases During 2022-23	Repayments During 2022-23	
CESM Vehicle	1GUJ675	13,394	0	(13,394)	0	0	0	0				0
HRCC Vehicle	H9085	17,329	0	(7,037)	10,292	0	(7,223)	3,069	9,987	0	(7,223)	2,764
Mulgara House Office		0	59,705	(14,507)	45,198	0	(29,805)	15,393	0	0	0	0
Total Lease Liabilities	11(b)	30,723	59,705	(34,938)	55,490	0	(37,028)	18,462	9,987	0	(7,223)	2,764

Lease Finance Cost Payments

Purpose	Note	Lease Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2023	Budget for year ending 30 June 2023	Actual for year ending 30 June 2022	Lease Term
						\$	\$	\$	
HRCC Vehicle		1GUJ675	Fleet Partners	2.65%	28/11/2023	(184)	(184)	(370)	36 Months
Mulgara House Office			Loton Chiropractic	4.43%	9/01/2024	(1,377)	0	(1,084)	24 Months
Total Finance Cost Payments						(1,561)	(184)	(1,454)	

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29. RESERVE ACCOUNTS

	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance	2023 Budget Opening Balance	2023 Budget Transfer to	2023 Budget Transfer (from)	2023 Budget Closing Balance	2022 Actual Opening Balance	2022 Actual Transfer to	2022 Actual Transfer (from)	2022 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) LLC Capital & Major Maintenance	911,057	189,520	(467,337)	633,240	853,570	166,813	(500,000)	520,383	855,886	162,393	(107,222)	911,057
(b) LLC Aquatic Major Maintenance	1,552,087	230,290	(536,646)	1,245,731	1,552,632	192,393	(500,000)	1,245,025	1,379,330	183,857	(11,100)	1,552,087
(c) LLC Gym Equipment Reserve	213,823	86,928	(29,956)	270,795	213,882	81,707	(30,000)	265,589	148,302	80,415	(14,894)	213,823
(d) HRCC Capital & Major Maintenance	119,631	143,876	(143,746)	119,761	106,208	140,848	(245,000)	2,056	213,649	100,597	(194,615)	119,631
(e) BRC Capital & Major Maintenance	219,290	17,105	0	236,395	219,373	11,751	0	231,124	208,706	10,584	0	219,290
(f) Building Reserve Major Maintenance	3,620,064	309,296	(597,386)	3,331,974	3,628,775	228,965	(2,035,000)	1,822,740	3,267,563	509,137	(156,636)	3,620,064
(g) District Revaluation Reserve	2,824	20,590	(10,000)	13,414	291,009	2,323	(155,000)	138,332	253,486	60,709	(311,371)	2,824
(h) Bridge Maintenance Reserve	341,921	111,079	(50,000)	403,000	342,032	102,730	(50,000)	394,762	281,135	100,786	(40,000)	341,921
(i) Harvey Infrastructure Reserve	1,108,431	35,915	(565,198)	579,148	1,108,867	8,851	(807,000)	310,718	1,105,340	3,091	0	1,108,431
(j) Provision for L.S.L. Reserve	677,952	221,967	(176,053)	723,866	668,415	205,335	(83,119)	790,631	726,535	202,032	(250,615)	677,952
(k) Asset Replacement - Office & Equip	556,727	183,039	(108,631)	631,135	562,579	169,490	(550,000)	182,069	408,276	181,142	(32,691)	556,727
(l) Asset Replacement - Plant & Equip	1,688,292	1,059,703	(1,123,781)	1,624,214	1,732,372	963,828	(2,523,035)	173,165	1,087,630	953,041	(352,379)	1,688,292
(m) Yarloop Heritage Precinct Reserve	68,992	2,235	0	71,227	69,018	551	0	69,569	68,800	192	0	68,992
(n) Land Acquisition Reserve	1,001,899	32,463	0	1,034,362	1,002,294	8,000	0	1,010,294	999,105	2,794	0	1,001,899
(o) Refuse Management Reserve	2,742,687	153,488	(2,294,084)	602,091	2,677,374	217,520	(2,570,000)	324,894	2,903,078	74,305	(234,696)	2,742,687
(p) Sullage Pit Maintenance Reserve	270,843	8,776	0	279,619	268,180	2,141	(180,000)	90,321	297,232	831	(27,220)	270,843
(q) Recreation Facilities Reserve	987,155	31,985	(181,178)	837,962	1,095,614	8,745	(692,000)	412,359	992,447	102,775	(108,067)	987,155
(r) Insurance Reserve	473,968	15,357	(84,590)	404,735	474,195	3,785	(220,000)	257,980	578,351	1,617	(106,000)	473,968
(s) Coastal Communities Reserve	1,274,110	41,283	0	1,315,393	1,278,233	10,203	(102,790)	1,185,646	1,323,007	3,699	(52,596)	1,274,110
(t) Alcoa - Yarloop Townscape Reserve	344,330	11,157	(5,000)	350,487	344,465	2,750	(50,000)	297,215	343,370	960	0	344,330
(u) Yarloop Rebuild Insurance Reserve	5,742,556	186,067	(1,352,959)	4,575,664	6,053,044	48,315	(1,416,000)	4,685,359	7,561,394	21,143	(1,839,981)	5,742,556
(v) Community Grants Reserve	0	89,199	0	89,199	0	89,148	0	89,148	0	0	0	0
(w) Unspent Grants & Contributions Reserve	2,938,858	4,036,626	(2,938,857)	4,036,627	2,938,859	0	(2,938,859)	0	1,595,436	2,938,857	(1,595,435)	2,938,858
	26,857,497	7,217,944	(10,665,402)	23,410,039	27,480,990	2,666,192	(15,647,803)	14,499,379	26,598,058	5,694,957	(5,435,518)	26,857,497

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

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29. RESERVE ACCOUNTS (Continued)

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.
(u) 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 2023

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 2022	Amounts Received	Amounts Paid	30 June 2023
	\$	\$	\$	\$
East Australind Bridge Levy	2,255,393	758,125	(2,647,874)	365,644
POS - Australind	314,449	7,957	0	322,406
POS - Harvey	188,547	4,772	0	193,319
POS Binningup	432	11	0	443
POS Brunswick / Roelands	955	24	0	979
POS Old Coast Road	99,512	2,517	0	102,029
Town Planning Scheme No 3	236,957	5,996	0	242,953
	3,096,245	779,402	(2,647,874)	1,227,773



SHIRE OF
HARVEY

A Breath of Fresh Air

Where to find us



Customer Service Centres

Harvey Administration Centre

102 Uduc Road,
Harvey WA 6220

P: 9729 0300

F: 9729 2053

E: shire@harvey.wa.gov.au

Australind Administration Centre

7 Mulgara Street,
Australind WA 6233

P: 9729 0300



Leisure Centres

Harvey Recreation and Cultural Centre

Tom Latch Drive,
Harvey WA 6220

P: 9729 3311

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

www.harveyrec.com

Leschenault Leisure Centre

Leisure Drive,
Australind WA 6233

P: 9797 4006

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

www.llc.com.au



Swimming Pool

Dr Peter Topham Memorial Swimming Pool

36 Hainge Road,
Harvey WA 6220

P: 9729 1711

E: harvey.pool@outlook.com

www.harveyrec.com



Libraries

Harvey Library

Young Street,
Harvey WA 6220

P: 9729 0390

F: 9729 1138

E: hstaff@harvey.wa.gov.au

Australind Library

Community Centre,
Mulgara Street,
Australind WA 6233

P: 9797 4590

F: 9797 2483

E: astaff@harvey.wa.gov.au

Binningup Library

Driftwood Way,
Binningup 6223

P: 9720 2930

Yarloop Library

School Road,
Yarloop 6218

P: 9733 5240

E: ystaff@harvey.wa.gov.au

Find us at

www.harvey.wa.gov.au



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