

Annual Report

2024-2025

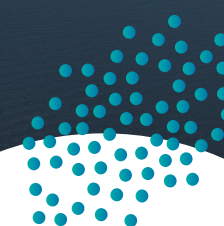


Image: Binalup/Middleton Beach
Yvonne Marianna Photography



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Authorisation
Albany City Council
Chief Executive Officer



The City of Albany
respectfully acknowledges
the Menang Noongar
People as the traditional
custodians of the land on
which the City conducts its
business and pays respect
to Elders past, present and
emerging.

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Mayor's Message

As I present the City of Albany's 2024 - 2025 Annual Report, I am proud to reflect on a year of delivery, connection and momentum for our community. Together, we have celebrated major milestones, advanced important projects, and positioned Albany strongly for the years ahead.

In the past 12 months, we have delivered infrastructure that will serve our community for decades to come. Stage 1 of the Albany Motorsport Park, the first stage of the Albany Regional Tennis Centre, the redeveloped Albany Surf Life Saving Club, and Western Australia's first artificial surf reef at Binalup/Middleton Beach are all the result of strong partnerships, community persistence and a shared vision for a vibrant and active Albany.

We have also worked hard to advocate for our city's future. During the State election, we secured commitments including \$14 million for upgrades to Albany Airport, \$1.5 million for additional courts and lighting at the Albany Regional Tennis Centre, and \$825,000 to support planning for additional affordable lots in McKail North. These outcomes reflect the value of persistent and strategic lobbying on behalf of our residents.

Our event calendar was equally strong. From hosting the spectacular Skywhales Across Australia, to welcoming more than 2,000 people for a pre-season A-League Men's match, to marking the National Anzac Centre's 10th anniversary, Albany has proven once again that it is a destination for world-class events. Planning has continued for Albany's bicentenary in 2026, with a program that will be one of the most significant cultural celebrations ever delivered in regional Western Australia.

This year also saw the launch of our first Reconciliation Action Plan marking a formal step forward in our commitment to walking alongside the Menang-Noongar community and creating opportunities for shared understanding and respect.

I am delighted to acknowledge our CEO, Andrew Sharpe, who was named Local Government Leader of the Year by the Institute of Public Administration Australia WA. This is deserved recognition of Andrew's leadership and the dedication of our entire administrative team.

Finally, I extend my sincere thanks to my fellow Councillors, our staff, volunteers and community members. Your passion, commitment and willingness to work together have made this a remarkable year for Albany.



Greg Stocks
Greg Stocks
MAYOR

CEO's Message

The 2024/2025 financial year has been one of delivery, resilience and careful planning for the future. Despite economic pressures and the challenges of significant weather events, the City has maintained strong performance across its services, advanced major projects and achieved important operational milestones.

Our focus on delivering for the community was reflected in the results of the 2025 Community Scorecard where more than 2,500 residents had their say. Albany scored 81 out of 100 as a place to live – well above the industry average – with standout results for library services, sport and recreation facilities, reconciliation, and destination marketing, as well as gains in community engagement and communication, and local roads. The feedback also made it clear that housing, healthcare access, economic development, local roads and footpaths remain community priorities. These will guide our focus in the years ahead.

Operationally, we completed significant preparation for the City's new Enterprise Resource Planning system, with the finance module going live on 1 July 2025. This is a major step towards modernising our systems and improving how the community interacts with the City.

Financially, the City of Albany was recognised again by the Office of the Auditor General as one of Western Australia's top 20 Best Practice Local Governments for financial reporting. This was our third consecutive year receiving this honour, underscoring our commitment to transparency and fiscal responsibility.

The year saw the completion of transformative projects including stage 1 of the Albany Motorsport Park, stage 1 of the Albany Regional Tennis Centre, the redevelopment of the Albany Surf Life Saving Club, and the Southern Ocean Surf Reef. These projects not only enhance community amenity but also support tourism, participation in sport and economic growth.

We also managed significant emergency responses including two major flooding events, ongoing coastal erosion, and fire incidents. I commend and thank our emergency services volunteers, agencies and staff for their professionalism and dedication in protecting our community.

Strong advocacy during the State election resulted in major funding commitments for critical projects including Albany Airport upgrades, new tennis facilities and affordable housing planning. We also secured planning-related funding to support growth in emerging areas such as McAlpine Rise and the North Lancaster/Gladville Road precincts, and continued collaboration with the Department of Planning, Lands and Heritage on the Albany North Structure Plan.

I would like to thank the Council for its leadership, our staff for their dedication and professionalism, and our community for their feedback and engagement.

Together, we have navigated challenges and delivered outcomes that will benefit Albany for years to come.



Andrew Sharpe

Andrew Sharpe
CEO

Councillors

The City of Albany Council is more than just a local governing body – it is a catalyst for positive change, a centre of innovation and a guardian of the city's unique identity.

From the buzz of the CBD to the tranquil rural expanses of land, the City of Albany Council reaches far and wide providing a supportive, responsive and understanding approach to local government.

Led by the Mayor, the Council and City staff shape strategies, policies and budgets for city progress representing the needs and views of local residents.

In June 2025, the City of Albany Council comprised 10 elected councillors, representing the entire city, along with a Mayor chosen through a community-wide election. Both councillors and the Mayor serve four-year terms, with councillor elections occurring biennially and the Mayoral election taking place every four years.



Mario Lionetti
Councillor
(term expires 2027)



Malcolm Traill
Councillor
(term expires 2025)



Craig McKinley
Councillor
(term expires 2027)



Robert Sutton
Councillor
(term expires 2025)



Stephen Grimmer
Councillor
(term expires 2025)



Lynn MacLaren
Councillor
(term expires 2027)



Delma Baesjou
Councillor
(term expires 2025)



Amanda Cruse
Councillor
(term expires 2025)



Thomas Brough
Councillor
(term expires 2025)

Your Council



MAYOR OF ALBANY

Greg Stocks
(term expires 2027)



DEPUTY MAYOR

Paul Terry
(term expires 2027)

Elected Member Attendance

Elected Member Attendance - Ordinary Council Meetings 2024-2025

	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Feb 25	Mar 25	Apr 25	May 25	Jun 25
Mayor Stocks	●	●	●	●	●	●	●	●	●	●	●
Deputy Mayor Terry	●	●	●	●	●	●	●	●	●	●	●
Councillor Baesjou	●	●	●	●	●	●	●	●	●	●	●
Councillor Brough	●	●	●	●	●	●	●	●	●	●	●
Councillor Cruse	●	●	●	●	●	●	●	●	●	●	●
Councillor Grimmer	●	●	●	●	●	●	●	●	●	●	●
Councillor Lionetti	●	●	●	●	●	●	●	●	●	●	●
Councillor MacLaren	●	●	●	●	●	●	●	●	●	●	●
Councillor McKinley	●	●	●	●	●	●	●	●	●	●	●
Councillor Sutton	●	●	●	●	●	●	●	●	●	●	●
Councillor Traill	●	●	●	●	●	●	●	●	●	●	●

Elected Member Attendance - Corporate and Community Services Committee Meetings 2024-2025

	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Feb 25	Mar 25	Apr 25	May 25	Jun 25
Mayor Stocks	●	●	●	●	●	●	●	●	●	●	●
Deputy Mayor Terry	●	●	●	●	●	●	●	●	●	●	●
Councillor Baesjou	●	●	●	●	●	●	●	●	●	●	●
Councillor Brough	●	●	●	●	●	●	●	●	●	●	●
Councillor Cruse	●	●	●	●	●	●	●	●	●	●	●
Councillor Grimmer	●	●	●	●	●	●	●	●	●	●	●
Councillor Lionetti	●	●	●	●	●	●	●	●	●	●	●
Councillor MacLaren	●	●	●	●	●	●	●	●	●	●	●
Councillor McKinley	●	●	●	●	●	●	●	●	●	●	●
Councillor Sutton	●	●	●	●	●	●	●	●	●	●	●
Councillor Traill	●	●	●	●	●	●	●	●	●	●	●

● Leave of Absence ● Apology ● Attended

Elected Member Attendance

Elected Member Attendance - Development and Infrastructure Services Committee Meetings 2024-2025

	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Feb 25	Mar 25	Apr 25	May 25	Jun 25
Mayor Stocks	●	●	●	●	●		●	●	●	●	
Deputy Mayor Terry	●	●	●	●	●		●	●	●	●	
Councillor Baesjou	●	●	●	●	●		●	●	●	●	
Councillor Brough	●	●	●	●	●		●	●	●	●	
Councillor Cruse	●	●	●	●	●		●	●	●	●	
Councillor Grimmer	●	●	●	●	●		●	●	●	●	
Councillor Lionetti	●	●	●	●	●		●	●	●	●	
Councillor MacLaren	●	●	●	●	●		●	●	●	●	
Councillor McKinley	●	●	●	●	●		●	●	●	●	
Councillor Sutton	●	●	●	●	●		●	●	●	●	
Councillor Traill	●	●	●	●	●		●	●	●	●	

Elected Member Attendance - Audit and Risk Committee Meetings 2024-2025

	01/10/2024	17/03/2025	26/05/2025
Mayor Stocks	●	●	●
Deputy Mayor Terry	●	●	●
Councillor Brough	●	●	●
Councillor Cruse	●	●	●
Councillor MacLaren	●	●	●
Councillor McKinley	●	●	●
Councillor Traill	●	●	●

Note: The Council does not meet in January.
Note: The Development and Infrastructure Services Committee did not meet in December or June.

● Leave of Absence ● Apology ● Attended

Register of Fees, Expenses and Allowances Paid to Council Members

The following register includes any fees, expenses or allowances paid to each council member for the financial year beginning on 1 July 2024 to 30 June 2025.

	Mayoral Allowance	Deputy Mayoral Allowance	Annual Attendance Fees	Travel Allowance / Reimbursements	ICT Allowance	Total
Mayor Stocks	\$97,115		\$51,412	\$50	\$3,500	\$152,077
Deputy Mayor Terry		\$24,279	\$34,278	\$50	\$3,500	\$62,107
Councillor Baesjou			\$34,278	\$50	\$3,500	\$37,828
Councillor Brough			\$34,278	\$50	\$3,500	\$37,828
Councillor Cruse			\$34,278	\$50	\$3,500	\$37,828
Councillor Grimmer			\$34,278	\$50	\$3,500	\$37,828
Councillor Sutton			\$34,278	\$50	\$3,500	\$37,828
Councillor Traill			\$34,278	\$767	\$3,500	\$38,545
Councillor Lionetti			\$34,278	\$50	\$3,500	\$37,828
Councillor MacLaren			\$34,278	\$50	\$3,500	\$37,828
Councillor McKinley			\$34,278	\$50	\$3,500	\$37,828

Grants, Subsidies and Contributions

The table below details the value of all capital grants, subsidies and contributions for replacing and renewing assets that were received by the City of Albany during the 2024-25, 2023-24, 2022-23 and 2021-22 financial years.

Financial Year	Total
2024-25	\$8,071,953
2023-24	\$6,813,665
2022-23	\$6,485,667
2021-22	\$9,010,116

Note: Reported in accordance with *Local Government (Administration) Regulation 1996*, 19BE Information about capital grants, subsidies and contributions to be included in annual report (ACT s. 5.53(2)(i)).

Major Land and Trading Undertakings

The City of Albany did not undertake any major land or trading transactions in the 2024-25 financial year.



Image: Kaatboya
Photographer: Sensr Solutions

Executive Management Team

The City of Albany's operations are organised into three directorates each of which is headed by an Executive Director who reports to the Chief Executive Officer.



Andrew Sharpe
Chief Executive Officer



Matthew Gilfellon
Executive Director Corporate and Commercial Services



Paul Camins
Executive Director Infrastructure, Development and Environment



Nathan Watson
Executive Director Community Services

Organisational Structure

Mayor & Councillors

CEO

- **People & Culture**
 - Work Health & Safety
- **Corporate & Commercial Services**
 - Strategy & Business Development
 - Economic Development
 - Customer Services
 - Governance & Risk
 - Finance
 - Property & Leasing
 - Council Liaison
 - Information Technology & Management
 - Revenue Development
 - Tourism & Airport Services
 - Environmental Health
 - Rangers
 - Emergency Services
- **Infrastructure, Development & Environment**
 - Major Projects
 - Maintenance & Construction
 - Plant & Heavy Fleet
 - Trades
 - Waste Management
 - Asset Management
 - Civil Infrastructure
 - Engineering
 - Environmental Sustainability
 - Reserves
 - Planning
 - Building
 - Development Compliance
- **Community Services**
 - Recreation Services
 - Day Care
 - Arts & Culture
 - Library
 - National Anzac Centre
 - Albany Heritage Park
 - Community Development
 - Events
 - Communications
 - Community Engagement
 - Albany 2026



City of Albany Vision

**Amazing
Albany,
where
anything
is possible.**



City of Albany Community Priorities

The key pillars of community importance are outlined in the City of Albany Strategic Community Plan 2032 and are detailed below. These pillars have been shaped by the input the City has received from the community and encompass Albany's history, current needs and future aspirations. It is essential to note that no single priority holds more significance than another; they all collaborate to fulfil the community's overarching vision.



People

A welcoming, healthy and inclusive community with pride in our rich history and heritage.



Planet

A shared commitment to climate action and protecting our beautiful, natural environment with an emphasis on sustainability.



Place

A responsibly planned city that is attractive, vibrant, and well connected.



Prosperity

A thriving city with an abundance of opportunities.



Leadership

A well governed city that uses resources wisely to meet local needs.

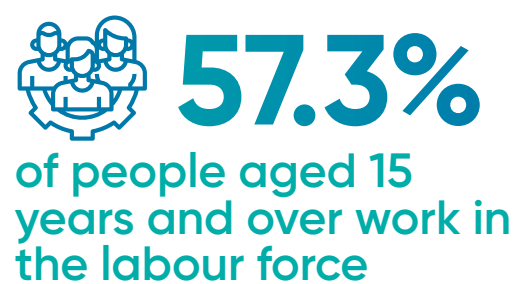
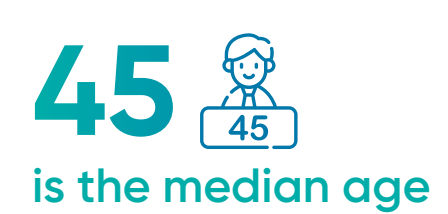
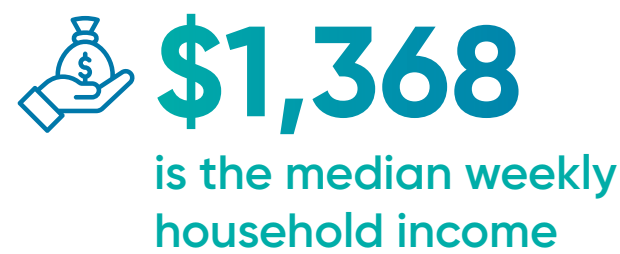
Image: Waychinicup
Photographer: Sensr Solutions





Photographer:
Daniel Delgado Creative Snaps

City of Albany Profile



Projects & Initiatives

Albany Motorsport Park – stage 1 completed

Stage 1 of the Albany Motorsport Park officially opened in July 2024, delivering a long-awaited facility for local motorsport enthusiasts. This marked a major milestone in the development of the precinct.

The completed first stage included a 2.4-kilometre motocross dirt circuit track, new clubhouse, off-road/4WD driver training area, fire services, access roads, site fencing and associated infrastructure. The track was formally licensed by Motorcycling Australia and Motorcycling WA, enabling official events and club activities to be held at the site.

The project aimed to respond to the strong regional demand for motorsports while also supporting broader outcomes in community recreation, social connection,

mental and physical health, volunteering and local job creation.

The opening was a major achievement for the Great Southern Motorplex Group which has worked alongside the City of Albany and project partners for many years to realise this vision. Funding support of nearly \$5 million was provided by the Australian Government, the Western Australian Department of Local Government, Sport & Cultural Industries, the Great Southern Development Commission and the City of Albany.

The facility is now home to the Albany Motocross Club and is expected to generate increased participation, new membership, and ongoing growth in motorsport across the region.



Ten years of the National Anzac Centre

On 1 November 2024 the City commemorated the 10-year anniversary of the National Anzac Centre (NAC), celebrating a decade of honouring the Anzac legacy and delivering a world-class visitor experience.

To mark the occasion, a gunfire salute was held on site and visitors were treated to giveaways and commemorative activities. The anniversary highlighted the Centre's significant contribution to heritage education, tourism and community pride.

The NAC attracts more than 60,000 visitors annually and has received numerous accolades, including a 2024 Tripadvisor Travellers' Choice Award, finalist recognition in the Perth Airport WA Tourism Awards, and state finalist in the Wotif Uniquely Aussie Awards. Since its official opening by the Prime Ministers of Australia and New Zealand in 2014, the Centre has consistently ranked among the country's top regional cultural institutions.

Developed in partnership with the WA Museum and Australian War Memorial and made possible through funding from both State and Federal governments, the NAC continues to evolve as a place of learning, remembrance, and connection for local and international audiences alike.



Image: Former Prime Minister Tony Abbott, who cut the ribbon when the Centre first opened, returned for the anniversary and is pictured with Mayor Greg Stocks.

Reconciliation Action Plan launched

In 2024-2025, the City of Albany took meaningful steps forward on its reconciliation journey with the Reflect Reconciliation Action Plan (RAP) endorsed by Reconciliation Australia and adopted by Council in August 2024. The Plan was officially launched in November marking a formal commitment to strengthening relationships with Aboriginal and Torres Strait Islander communities.

Developed in partnership with Reconciliation Australia, the Reflect RAP lays the foundation for meaningful engagement and culturally responsive practices across the organisation. It aligns with the City's Menang-first

approach to Albany's 2026 bicentenary and continues a legacy of cultural recognition and collaboration. Throughout the year, key reconciliation initiatives included the establishment of a RAP Working Group in March 2025, acknowledgment of NAIDOC Week and Reconciliation Week, participation in visits on Country and support for the inaugural Great Southern Noongar Festival.

These initiatives reflect the City's commitment to walking alongside the Menang-Noongar community and creating opportunities for shared understanding and respect.

Perth Glory pre-season match draws 2,000+

On 3 October 2024 the City of Albany hosted a pre-season A-League Men's match between Perth Glory and Newcastle Jets at Retravision Stadium, attracting more than 2,000 spectators and showcasing Albany as a destination for elite-level sport.

The fixture was the highlight of a broader program of community-focused football activities, including a children's holiday clinic delivered by Perth Glory's Community Department, open training sessions and player meet-and-greet opportunities for local fans.

The event not only provided high-quality entertainment for the region but also fostered strong engagement with local football clubs, inspired young players and reinforced Albany's capacity to host professional sporting events.

Image: Mayor Greg Stocks presenting representatives from the Senior and Junior Great Southern Soccer Association with a framed Perth Glory jersey, provided by Perth Glory, to thank the community for their support.



Major events planned for 2026

During 2024–2025, the City of Albany made significant progress in setting the stage for Albany's bicentenary in 2026, unveiling one of the largest procurements of arts and culture ever delivered in regional Western Australia.

A major highlight was the announcement of the Albany 2026 major event program, underpinned by a Menang-first approach and supported by a \$5 million Lotterywest grant. This series of landmark events includes:

- *Lighting the Sound*, an Australian-first light installation by Finnish artist Kari Kola, set to illuminate 1,000 hectares.
- *Carrying the Fire*, one of the largest single performative gatherings ever staged in WA.
- *First Lights Kinjarling*, an immersive program of sound journeys and drone light shows led by Menang artists and knowledge holders.
- A suite of exhibitions and performances including *Kaartdijin Boodja* (Menang knowledges of

Country), *THE ALBANY PROJECT* by West Australian Opera and Breaksea, *Albany Then & Now*; *Historic Panoramas of Menang Noongar Boodja*, and *THEATRE 180's Albany – Our Place, Rain or Shine*.

- *Djinung Maat*, a series of community events featuring yarning circles, school walks, planting days, and public lectures.

Alongside these major initiatives, the City ensured the community remained at the heart of Albany 2026 by supporting grassroots events and projects through a dedicated sponsorship program. In total, \$400,000 was distributed to 15 local events and initiatives led by groups such as Community Arts Network, Albany Pride, Southern Edge Arts, Albany's Historic Whaling Station, Cinefest Oz, Girl Guides WA and many others.

These community-led activations celebrate Albany's cultural heritage, acknowledge histories that extend far beyond 200 years, and provide new opportunities for connection, creativity, and shared storytelling as the City prepares for this historic milestone.

CEO named local government Leader of the Year

In December 2024, City of Albany Chief Executive Officer Andrew Sharpe was recognised as the Leader of the Year in Local Government at the Institute of Public Administration Australia WA (IPAA WA) Achievement Awards.

This prestigious accolade highlighted Mr Sharpe's outstanding leadership and the significant strategic outcomes delivered under his guidance which have helped position Albany as one of Western Australia's top-performing regional cities.

Throughout his tenure, Mr Sharpe's values-driven approach—centred on trust, collaboration and community pride—has underpinned the City's success

across major projects such as the National Anzac Centre, Middleton Beach Foreshore, Centennial Park, Albany Motorsport Park and the Albany 2026 bicentenary program.

Under his stewardship, Albany has achieved exceptional results in community satisfaction, sustainability and project delivery. Mr Sharpe dedicated the award to the City's passionate staff and the broader Albany community, recognising it as a shared achievement reflecting the collective effort and partnerships that continue to drive Albany forward.

Image: Andrew Sharpe (right) with award presenter, Janis Carren (left).



Albany Regional Tennis Centre opens

In January 2025, the City celebrated the official opening of the Albany Regional Tennis Centre, a significant addition to Albany's sporting landscape and the first stage of a multi-phase project to develop a premier regional tennis facility.

Located within the eastern section of the Centennial Park Sporting Precinct, the initial stage delivered six high-quality courts, a modern online booking system, stormwater and drainage works, and essential court infrastructure. This project brought together the Merrifield Park and Lawley Park Tennis Clubs under the new Albany Tennis Club, fostering greater community connection and participation in the sport.

The Centre was designed to support local players and attract large-scale tennis events, enhancing Albany's reputation as a regional hub for sport. The \$1.325 million development was jointly funded by the State Government of Western Australia, the City of Albany, Tennis Australia and the local tennis clubs.

Future stages, subject to funding, will see the addition of more courts, floodlighting and expanded shared facilities, further strengthening Albany's capacity to host recreational and competitive tennis.



Skywhales light up over Albany

In May 2025, Albany hosted the spectacular Skywhales Across Australia tour, marking the first time Patricia Piccinini's internationally celebrated Skywhale and Skywhalepapa visited Western Australia.

Originally planned as a sunrise flight, the event adapted to local weather conditions, transforming into a stunning evening glow event at Retravision Stadium.

More than just an art installation, the Skywhales offered an extraordinary shared experience. As the giant hot air balloon sculptures slowly inflated and lit up against the

setting sun, the community gathered to marvel at their other-worldly beauty. This night-time tethering created a memorable spectacle and strengthened Albany's position as a destination for innovative national touring events.

Presented by the National Gallery of Australia and supported by the Australian Government through Visions of Australia and the National Collecting Institutions Touring Outreach Program, the event brought people together in celebration of art, creativity and community under the stars.



Redeveloped club supports next generation of lifesavers

The redeveloped Albany Surf Life Saving Club (ASLSC) officially opened in May 2025, ushering in a new era for lifesaving services and community activity at Binalup/Middleton Beach.

This \$3.3 million upgrade delivered a safer, more functional and welcoming facility to support the Club's vital role in surf lifesaving, emergency response, training and community building. The project provided purpose-built spaces including a new Beach Patrol Centre with dedicated first aid facilities and a lookout, an Ocean View Training Room to enhance education outcomes, and the Binalup Boardroom which offers local groups a modern meeting space. Upgrades also improved storage, lifesaving operations and weather-protected areas for beach users.

The redevelopment was jointly funded by the Department of Local Government, Sport and Cultural Industries, Lotterywest, the City of Albany, ASLSC and the Jack Family Charitable Trust, with design by H+H Architects and construction by local contractor Smith Construction.

The project not only strengthens the Club's capacity to meet increasing demand but also complements the broader Middleton Beach Foreshore redevelopment, supporting the City's vision for a vibrant, active coastline.

Image: Jack Family Trust representative David Moss, Member for Cockburn and Parliamentary Secretary to the Hon Premier (Representing Hon Reece Whitby, Minister for Police, Road Safety, Tourism, and the Great Southern) David Scaife, President, Albany Surf Life Saving Club Sarah Bowles, Mayor Greg Stocks.



Southern Ocean Surf Reef completed

In July 2025, the City of Albany officially opened the Southern Ocean Surf Reef, Western Australia's first artificial surf reef. This delivered a transformative new recreational and tourism asset at Binalup/Middleton Beach.

Located approximately 120 metres offshore, the reef creates a consistent, surfable wave suitable for beginner to intermediate surfers, responding to a long-held aspiration of the local community. The project was celebrated with a formal opening and community paddle-out, drawing strong attendance and enthusiastic support.

Years in the making, the reef was developed through extensive collaboration with key partners including Albany Boardriders, Southern Ports, Bluecoast Consulting

Engineers and lead contractor Heron Construction. The City of Albany led the project with the support of State and Federal Government funding, as well as local advocacy and in-kind contributions. Beyond improving surf conditions, the project aims to boost youth engagement, tourism, and regional economic development, while enhancing the appeal of the Binalup/Middleton Beach precinct as a vibrant and active coastal hub. The Southern Ocean Surf Reef stands as a testament to community perseverance, long-term vision, and effective partnerships, and is already making waves among locals and visitors alike.



Images: Top Left, City of Albany Mayor Greg Stocks, Senator Varun Ghosh and Hon Stephen Dawson MLC. Top Right, local surfers. Bottom Left, local surfers. Bottom Right, Albany Boardriders' Peter Bolt, former professional surfer Jodie Cooper and City of Albany Mayor Greg Stocks.

Our City

People & Culture

- Attraction and Retention
- Health, Safety and Wellbeing
- Recruitment
- Staff Training and Development
- Payroll

2024-2025

- Successfully configured and rolled out the Pulse Onboarding Module, streamlining the new employee induction process.
- Successfully configured and rolled out the Pulse HR Core Module and trained 166 staff across 14 sessions.
- Increased organisational focus on psychosocial hazards and mental health support, resulting in higher Employee Assistance Program (EAP) utilisation.
- Enhanced vacancy visibility through the introduction of QR codes for all job advertisements in print media.
- Improved candidate accessibility and inclusivity through the addition of a diversity logo on all recruitment advertisements.
- Implemented the City's Work Health and Safety (WHS) Plan and associated documentation.
- Planned and reviewed the City's Safety Management System in preparation for the triennial Local Government Insurance Scheme (LGIS) audit.
- Participated in two external audits – Civil Aviation Safety Authority (CASA) and LGIS – to assess compliance and performance.
- Increased leadership awareness of workplace violence and aggression (WVA) incidents across the organisation.
- Provided support and developed solutions for all business areas in response to WVA incidents.
- Reviewed the duress alarm system to ensure a faster and more consistent response across City sites.
- Delivered a 'Safety Revolution' at the Depot following recommendations from an external review.
- Created a new City-wide safety slogan and mission statement as part of an engagement initiative.
- Developed and provided staff training on various WHS topics, including manual handling and Customer Service Safety (CSS).
- Reinstated the City's Emergency Planning Committee (EPC) and reviewed the Emergency Management Plan (EMP).
- Maintained consistent, accurate and timely payroll delivery across the organisation, ensuring all staff received payments in accordance with scheduled pay periods.
- Delivered a seamless end-of-financial-year (EOFY) payroll process.
- Undertook significant planning and groundwork for the transition to the new Enterprise Resource Planning payroll system.
- Rolled out the Gallup Employee Engagement Survey across the organisation.
- Developed the People & Culture Service Level Plan to define service delivery standards and performance measures.



Training Sessions

Program Type	Number of Sessions	Total Participants
Technical Training	42	86
Leadership Development	9	33
Compliance Training	46	195
inc. Safety Specific	39	160
Other	40	165
TOTAL	137	479

People & Culture report to:

Andrew Sharpe
Chief Executive Officer

	Full Remuneration Package Amount	Number of staff in the salary band
154 recruitments undertaken	\$130,000 - \$140,000	7
	\$140,000-\$150,000	3
	\$150,000-\$160,000	3
	\$160,000-\$170,000	4
484 total employees	\$170,000-180,000	2
	\$180,000-\$190,000	0
	\$190,000-\$200,000	2
	\$200,000-\$210,000	0
363 Full Time and Part Time Staff	\$210,000-\$220,000	0
	\$220,000-\$240,000	1
	\$240,000-\$250,000	1
	\$250,000-\$260,000	1
	\$330,000-\$340,000	1
121 Casual Staff	TOTAL	25

Governance & Council Liaison

- Council and Committee Meetings
- Register of Complaints
- Freedom of Information Requests
- Information Security
- Technology and Communications Support
- Data Security

2024-2025

- Coordinated and issued updated Certificates of Delegated Authority across business units, ensuring compliance with *Local Government Act 1995* and Audit Regulations.
- Led governance and assurance framework for Albany Motorsport Park Noise Management Plan, including conflict-of-interest controls, procedural integrity and transparent reporting to Council.
- Oversaw revision and adoption of key governance policies, including Elected Member Professional Development Policy and Fraud and Corruption Control Policy.
- Delivered comprehensive reporting to Audit & Risk Committee, including Regulation 17 reviews, internal audit coordination and risk register updates.
- Coordinated behavioural complaints, Ombudsman reviews and Freedom of Information (FOI) applications.
- Maintained and updated Corporate and Operational Risk Registers, addressing strategic and operational risks such as budget delivery, insurance gaps and environmental liabilities.
- Facilitated internal audits aligned with Strategic Internal Audit Plan, focusing on business continuity, fraud risk and legislative compliance.
- Advanced business continuity planning and disaster recovery readiness, including testing and reporting mechanisms.

- 11 Ordinary Council Meetings
- 11 Community and Corporate Services Committee Meetings
- 9 Development and Infrastructure Services Committee Meetings
- 3 Audit and Risk Committee Meetings
- 2 Bush Fire Advisory Committee Meetings
- 4 Local Emergency Management Committee Meetings
- 14 Freedom of Information requests processed

- 17 Complaints received
- 3 Complaints resulted in adverse findings
- 169 Events Risk Assessments
- 13 Property Claims
- 50 Public Liability Claims
- 106 Potential Liability Claims
- 24 Motor Vehicle Claims



Governance & Council Liaison report to:

Matthew Gilfellon
Executive Director Corporate and Commercial Services

Community Safety

- Food Safety Checks
- Development and Disease Control
- Public Amenity Management
- Community Safety
- Animal Control
- Bushfire Mitigation
- Bushfire Response

2024-2025

- Reviewed City of Albany Recovery Plan.
- Increased activation of Local Emergency Management Committee (LEMC).
- Continued training of Bushfire Brigade volunteers, including basic training for new members and annual refreshers.
- Provided advice for Noise Management Plan for Motorsport Complex.
- Prosecuted multiple cases, including dog attacks and illegal woodchopping.
- Managed evolving response to illegal camping, including issuing fines at Binalup/Middleton Beach.

Community Safety report to:
Matthew Gilfellow
Executive Director Corporate
and Commercial Services



EMERGENCY MANAGEMENT

- 378** fire-related incidents across the City of Albany, involving responses from Bush Fire Brigades, Fire & Rescue Services (FRS), and Volunteer Fire & Rescue Services (VFRS):
- 82** bushfires
 - 22** structure fires
 - 38** other fires (vehicle, rubbish, other)
 - 225** false alarms/false calls
 - 11** called off - no attendance
 - 14** bushfire training courses involving 160 participants
 - 29** community engagement sessions involving more than 1,000 participants

RANGER SERVICES

- 121** dog attack complaints responded to
- 88** straying stock complaints received on local roads
- 1467** customer service complaints received by Rangers
- 165** dogs impounded
- 131** returned to their owners
 - 16** rehomed
 - 18** posed a risk to the community and were euthanised
- 9** prosecutions in Magistrates Court including dog attacks and unlawful taking of wood from reserves

ENVIRONMENTAL HEALTH

- 273** health premises inspections, including:
- 13** caravan park inspections
 - 2** lodging house inspections
 - 3** miscellaneous health premises inspections
 - 11** public building inspections
 - 244** food business inspections
- 46** new business or change-of-ownership applications received
- 22** improvement notices issued

Financial & Customer Services

- Revenue Development
- Grant Writing
- Grant Implementation and Management
- Financial Management
- Financial Reporting and Auditing
- Rates Management
- Procurement
- Property Management – Leases and Licences
- Customer Service
- Customer Queries
- Corporate Strategy

2024-2025

- Secured significant grants for McAlpine Rise, Albany Regional Airport, Albany Motorsports Park and Southern Ocean Surf Reef.
- Achieved Top 20 Best Practice Entity for third consecutive year.
- Planned transition of Enterprise Resource Planning system to Datascape, covering all finance areas, with go-live on 1 July 2025.
- Coordinated additional internal audit modules, including Regulation 17 and Revenue Management.
- Maintained timely compliance with statutory and governance requirements across rates, procurement, financial reporting, accounts management, budgets and grants.
- Presented position paper on rating options to Council.
- Focused rates debt collection on long-outstanding accounts.
- Completed Corporate Scorecard, collating community feedback on future priorities.
- Rolled out Departmental Service Plans to Council.
- Expanded corporate card use, phasing out Coles cards in response to Council concerns.
- Reviewed and secured endorsement of Purchasing and Buy-Local Policies as Corporate Business Plan action.
- Enhanced VendorPanel for procurement, streamlining processes for suppliers and staff.
- Managed more than 300 leases.
- Finalised sale of Rose Garden Caravan Park, established new lease with RAC, and addressed permanent resident issues.

Financial & Customer Services
report to:

Matthew Gilfellon
Executive Director Corporate
and Commercial Services



19,095 properties rated
97.3% of billed rates collected

39 tenders facilitated
66 major quotations
38 WALGA Panel procurement processes

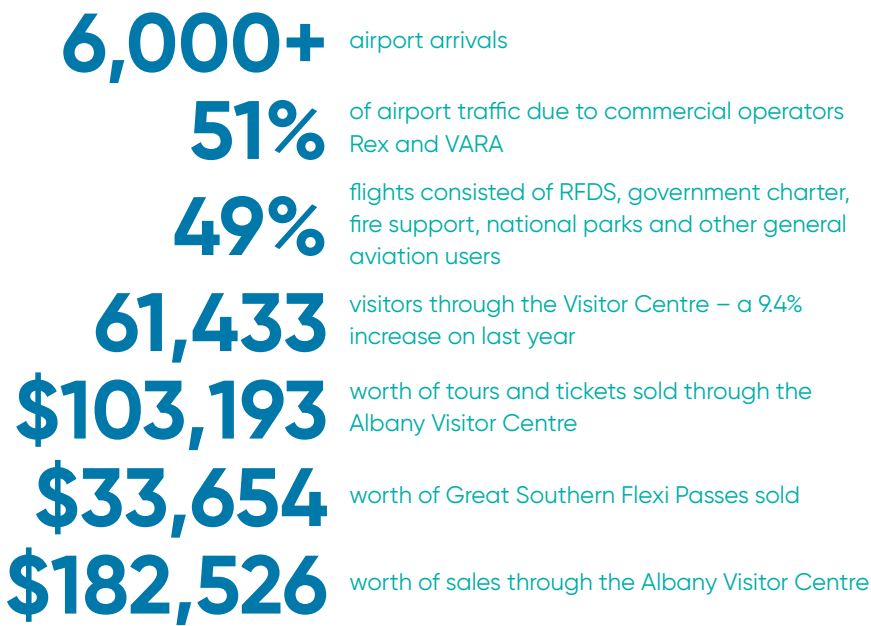
Tourism & Economic Development

- Economic Development
- Visitor Centre Operation
- Cruise Ship Visit Coordination
- Royal Flying Doctor Service Facilitator
- FIFO Transport Service
- Airport Infrastructure Management
- Visitor Experience

2024-2025

- Appointed a Manager Economic Development and Commercial Services.
- Secured \$28 million in funding for the enhancement of the Harry Riggs Albany Regional Airport.
- Commenced development of the Economic Development and Tourism Strategies.
- Increased Visitor Centre numbers by more than 4,000, from 57,310 in 2023/24 to 61,433 in 2024/25.
- Grew retail sales by \$40,000- reaching a record income of \$182,526.
- Expanded the Great Southern Flexi Pass program, with sales increasing to \$33,654 (up from \$17,148 the previous year).
- Received \$10,000 from Tourism WA for a Welcome to Country mural in the Albany Visitor Centre featuring the six Noongar seasons.
- Upskilled staff in new roles, with Senior Customer Service Officer Kirstie Cooper named a State Finalist for the Sir David Brand Young Achiever Medal and featured in Career Spotlight 2025 Tourism WA Careers Guide for Hospitality and Tourism.

Image: Ilerup/Mount Adelaide
Photographer: Sensr Solutions



Information Technology & Management

- [ICT Support & Helpdesk Services](#)
- [ICT Infrastructure & Equipment](#)
- [Cybersecurity & Digital Access](#)
- [Systems Administration](#)
- [Data & Records Management](#)
- [System Onboarding](#)
- [Legacy Systems & Archiving](#)

2024-2025

- Implemented live streaming for Council Meetings and replaced the discussion management system in the Council Chamber with a Bosch system.
- Upgraded the corporate Wi-Fi network to enable automatic, secure connection for corporate laptops; also provided general-use Wi-Fi for staff, contractors and elected members.
- Rolled out a password management solution to staff managing multiple logins.
- Deployed iFerret as the City's legacy information search solution.
- Upgraded audio/visual facilities in most City meeting rooms.
- Upgraded the mobile device management system and replaced numerous mobile devices across the City.
- Issued additional laptops to staff requiring flexible working arrangements; also deployed 29 landscape 34" monitors for staff in graphics and mapping roles.
- Replaced 80 desktop PCs in preparation for the transition to Windows 11.
- Restructured and upgraded the City's Intranet, Albany Leisure & Aquatic Centre website and City of Albany website.
- Implemented CCTV upgrades at Mt Melville, Albany Public Library, North Road, Vancouver Arts Centre and the Airport.
- Trained 166 staff across 14 sessions on using the Pulse HR Core module.
- Configured and rolled out the Pulse HR Core module to all users.
- Trained 197 staff across 31 sessions on the finance and rates modules in Datascape.
- Orchestrated the clean-up and migration of finance, rates and contact data from Synergy to Datascape.
- Configured and rolled out new Datascape Finance and Rates Modules.
- Transitioned the Records Team and associated roles into the newly defined Information Management team, aligned with the ICT Strategy 2021-2023.
- Recruited staff to fill all four vacant positions within the Information Management team.
- Commenced implementation of the regulatory requirements of the Privacy and Responsible Information Sharing Act 2024 (PRIS).

Information Technology & Management report to:

Matthew Gilfellon
Executive Director Corporate and Commercial Services



119,467 records captured

Major Projects

- Coordinate significant initiatives to enhance the City's infrastructure and community services – from urban development and transportation improvements to public facilities and environmental initiatives.
- Collaborate with stakeholders to ensure the City's strategic goals are met and that Albany remains a vibrant and forward-thinking community.

2024-2025

- Completed Stage 1 of the Albany Tennis Centre, delivering six new courts for community and tournament use.
- Delivered the long-awaited Southern Ocean Surf Reef, enhancing safety and recreational surfing conditions.
- Completed the Albany Surf Life Saving Club redevelopment, improving facilities for lifesaving, community and training use.
- Completed Stage 1A (motocross and 4WD facility) and progressed Stage 1B (sealed race track) at Albany Motorsport Park.
- Delivered a new multi-use court at Youth Challenge Park, supporting expanded active recreation in the precinct.
- Continued construction of the Kalgan Fire Shed, supporting the local fire brigade with improved facilities and improved response capacity, with completion due by the end of 2025.
- Completed significant street tree upgrades along Stirling Terrace and Grey Street in the CBD.
- Progressed approvals and procurement for the Mounts Trail Network and the Botanic Link Walkway at Albany Heritage Park.
- Continued implementation of Emu Beach Coastal Management and Maintenance activities to protect dune systems and community access.
- Progressed feasibility and grant applications on 2026 legacy community infrastructure projects.

Major Projects report to:
Paul Camins
Executive Director
Infrastructure, Development
and Environment



7 grant-funded projects

9 collaborative projects

Pictured: Heron's Machiavelli backhoe dredge building the Southern Ocean Surf Reef.
Credit: Paul Shepherd

Depot, Trades & City Reserves

- Community Infrastructure Maintenance
- Road Maintenance
- Mechanical Fleet Maintenance
- Traffic and Street Sign Maintenance
- Street Tree Program
- Natural Reserves and Parks Maintenance
- Playground Management

2024-2025

- Continued implementation of the Operations Review recommendations, including development of a comprehensive Maintenance Manual to guide future practices and asset upkeep.
- Constructed Vancouver Road using internal crews, demonstrating in-house capacity for complex works.
- Widened and resealed Elleker-Grasmere Road to a 7-metre standard, improving safety and regional traffic flow.
- Sealed gravel roads at Roberts, Tweedle and Sandpit Roads, reducing maintenance needs and dust impact.
- Upgraded the aged asphalt footpath on Crawford Street to concrete, enhancing durability and accessibility.
- Constructed a new path along Hymus Street to improve pedestrian connection between Stead Road and Moir Street.
- Completed creek stabilisation works on Le Grande Avenue to manage erosion and protect infrastructure.
- Upgraded the depot fuel bay to meet environmental and operational standards.
- Implemented fleet telematics to support maintenance scheduling and data capture.
- Managed 13,629ha of open space, including 12,830ha of natural areas, 160ha of parks and gardens, and 17ha of streetscaping.
- Engaged a consultant to prepare a Foreshore Management Plan for Frenchman Bay Picnic Area.
- Upgraded Eastern Campgrounds at Normans, Betty's and East Bay as per the Camping Strategy.
- Installed new and upgraded playgrounds at Sherwood Park, Mueller Park and Keyser Park.
- Managed vegetation at the McAlpine Rise subdivision, including weed removal and fauna protection for Ringtail Possums.
- Rebuilt the Lake Seppings Bird Hide to enhance recreational and ecological value.
- Installed brushmattressing along 80m of Frenchman Bay Road foreshore to protect against erosion.
- Delivered improvements at Cheynes Beach including a new path and interpretive signage.
- Upgraded trails at Poikeclerup Mountain Bike Trail and progressed land use planning for the Stidwell Bridle Trail.
- Undertook extensive tree planting and replacement, including 250 new infill street trees and heritage trees at the Old Gaol.
- Established two new Bush Carer volunteer groups at Burt Street and Cheynes.
- Developed an interactive bushcare map featuring dates and locations of volunteer events: Bushcare Story Map.
- Secured DRFAWA funding following major March and April 2025 storm events, when 180mm of rain fell in a single night in some areas—a 1-in-1,000-year event.

Depot, Trades & City Reserves report to:

Paul Camins
Executive Director Infrastructure, Development and Environment



Save our Snake-Necked Turtles Program:

40 volunteers monitoring
231 turtles and protecting
137 nests during breeding season

59 busy bee events run by the bushcarers program, including:
37 local community events
22 City-run volunteer events

250 trees planted across the municipality
8 km of bitumen resealed
4,700 customer-service requests received for outside teams
1800 customer-service requests received for Reserves team

Light fleet replacements included:

13 new vehicles including:
1 hybrid SUV
1 hybrid utility
1 electric golf buggy
2 SUVs
8 commercial vehicles

Heavy fleet replacements included:

24 new heavy plant items, including:
1 Caterpillar 140M 3D GPS Construction Grader
1 Caterpillar 140M Maintenance Grader
1 Fuso Shogun 510 63,000kg GCM Prime Mover

Waste Services & Sustainability

- Kerbside Bin Collection
- Bulk Hard and Green Waste Collections
- Waste Education
- Sustainability
- Waterwise Initiatives

2024-2025

- Re-endorsed as a Gold Waterwise Council in 2024.
- Planted approximately 3,000 native seedlings at Tjuitgellong/ Lake Seppings during National Tree Day events.
- Hosted the WA Tree Festival in Albany with 389 participants across 15 local activities.
- Hosted the 9th Green Fair on the Square with the theme *Festival of Forgotten Skills*, featuring nature craft, entertainment, a CWA cake stall, and information on waterwise verge and cloth nappy rebates, public transport, textile repair, household energy efficiency, composting, pasta making, and seed propagation.
- Continued delivery of the Waterwise Verge and Reusable Nappy rebates and the Community Sustainability Grants program.
- Supported the community-led Tidy Towns Sustainable Community Awards application process, which resulted in Albany being named a State Finalist in three categories, and volunteer Chris Gunby receiving the Discretionary Leadership Award for his bushcare work at Tjuitgellong/Lake Seppings.
- Joined the Switch Your Thinking Energy Efficiency Pilot Program to help households and small businesses reduce energy use and costs.
- Supported Mount Lockyer, Albany, Little Grove and Spencer Park Primary Schools to deliver the Your Move program, encouraging students and families to walk, scoot, cycle or use public transport to get to school.
- Confirmed participation in Phase 2 of WALGA's Sustainable Energy Project alongside 49 other councils, securing discounted pricing for 100% renewable energy over the next three years.
- Constructed a roof over the FOGO sorting hardstand at Bakers Junction Waste Facility using State Government WasteSorted Organics Infrastructure Grant funding, improving leachate control and providing weather protection for staff.
- Introduced drone survey technology to guide improvements to landfill shaping and compaction rates.
- Installed temporary capping on a section of the Hanrahan Road Waste Facility landfill, reducing leachate generation by approximately 50%.
- Commenced use of an alternative daily landfill cover (Posi-Shell) to reduce the use of cleanfill and maximise airspace.



Waste Service and Sustainability report to:

Paul Camins
Executive Director Infrastructure, Development and Environment

16,076 households received a kerbside collection service with:
4,629 tonnes of FOGO sent for composting
5,462 tonnes sent to landfill
1702 tonnes transported for recycling including:
305 tonnes glass
674 tonnes cardboard
61 tonnes plastic
607 tonnes mixed paper
9 tonnes aluminium cans
46 tonnes steel cans
236 residents had their bins taken in and out with the Assisted Bin Service

61,899 transactions completed at the Hanrahan Road weighbridge:
4,170 loads of separated scrap metal
964 mattresses & bases
31,271 litres of paint
673 fridges & freezers
14,200 litres of engine oil
233 tyres
137 discounted loads from charities
491 tonnes of asbestos
4,964 loads of clean fill

56,519 kg of electrical material dropped off at Fossicker's Tip Shop including:
1,192 computers and peripherals
898 printers and copiers
2,946 TVs

27,525 transactions at Fossicker's Tip Shop including:
30,819 brick pavers
9,983 DVDs/CDs/videos
8,548 books
2,518 glasses
2,282 items of clothing
2,067 plant pots
1,983 cooking utensils
1,775 picture frames
1,598 chairs
1,036 tools
775 pairs of shoes
649 handbags
455 plastic tubs
329 coffee tables
290 jigsaw puzzles
151 mirrors
96 blankets
96 eskies
47 whipper snippers
43 golf bags
17 wine racks
12 chainsaws
4 cricket sets
1 air compressor

Engineering & Assets

- Civil Design
- Engineering Construction
- Capital Project Management
- Asset Management & Maintenance

2024-2025

- Engaged consultants and progressed concept design options for the Marine Drive Retaining Wall, with temporary stabilisation in place while long-term solutions and funding were assessed.
- Progressed Stage 1B of Albany Motorsport Park with Phoenix Civil as principal contractor; basecourse and seal were completed on the 1.1km circuit, with asphalt scheduled for spring 2025.
- Completed works to Middleton Road in May, delivering improved safety, traffic calming, and enhanced pedestrian and cyclist access.
- Completed Stirling Terrace streetscape renewal in March, enhancing Albany's heritage character and public realm, with further works planned to extend the aesthetic up York Street.
- Completed video surveying of all City footpaths, identifying more than 2,300 defects and integrating data into the Long Term Financial Plan (LTFP) to guide future renewals.
- Integrated sealed and unsealed road condition data into the LTFP to support evidence-based maintenance scheduling and reconstruction.
- Replaced Town Hall theatre flooring with Jarrah boards and concealed fixings producing a high-quality heritage finish.
- Awarded the contract for the Marine Drive Lookout, with fabrication underway for completion ahead of Albany's 2026 bicentenary.
- Finalised design work for storm-damaged stairs at Mutton Bird and Mistaken Island, with replacement scheduled for 2025-2026.
- Reached 50% completion of the Mt Melville shared path project, co-funded with Main Roads WA, which will connect Grey Street to the WWII fuel tanks upon completion.
- Progressed the Seymour/Nelson/McLeod shared path to 50% completion.
- Completed the Lockyer shared path in March, improving connectivity between local schools, Hanrahan Road, and Apex Park.
- Undertook major repairs to the Middleton Beach swimming enclosure following storm damage in May 2025, with further funding required in 2025-2026 to complete the works.
- Reconstructed the Vancouver Arts Centre carpark, removing 40,000 bricks and replacing them with asphalt; salvaged bricks were sold at the waste facility, demonstrating strong asset reuse and value recovery.

Engineering & Assets report to:
Paul Camins
Executive Director Infrastructure,
Development and Environment



545 park facilities and **22** BBQs assessed for condition
2.2 km of raised structures (boardwalks and lookouts) and **986m** of staircases assessed
4,478 m of drainage pipe footage analysed to identify defects and condition profiles
40 visual models built to analyse infrastructure fair value
398 traffic counters deployed
6,985 'Before You Dig' enquiries responded to automatically, with an average reply time of **1.6** minutes
19 building projects delivered, including new timber floors, toilet upgrades and pedestrian infrastructure
148 utility works notifications received, with **60%** flagged for inspection due to potential impact on infrastructure

Building & Development

- Planning and Building Approvals
- Development Compliance
- Development Services
- Structure Plan Management
- Place Planning

2024-2025

- Worked collaboratively with the building industry to improve processes that enhanced the customer experience while maintaining statutory compliance, with further improvements anticipated through implementation of the new Enterprise Resource Planning (ERP) system.
- Assessed and approved approximately 508 development applications, supporting ongoing growth and investment across residential, commercial, and industrial sectors.
- Issued 816 building permits with an estimated total value of \$153 million (as of May 2025), reflecting a strong pipeline of construction activity.
- Approved key developments including a day care facility at Oyster Harbour, grouped dwellings in the same precinct, and a community housing project at Clydesdale (Advance Housing).
- Refused the high-profile Nullaki proposal, which proceeded to review by the State Administrative Tribunal.
- Secured planning-related funding to support infrastructure in new and emerging growth areas, including McAlpine Rise (McKail) and the North Lancaster/Gladville Road Master Plan precinct.
- Approved subdivision clearances for major residential developments including Clydesdale Park, Oyster Harbour, Gunn Road, Hudson Road, and Lancaster Road.
- Represented the City successfully in two Magistrates Court matters, reinforcing compliance with statutory planning frameworks.
- Continued collaboration with the Department of Planning, Lands and Heritage on key structure plans for Albany North and Emu Point to guide long-term land use and development.

Building & Development report to:

Paul Camins
Executive Director Infrastructure,
Development and Environment



816 building applications received
508 development applications received

Family & Recreation Services

- Swim School
- Community Sport
- Aquatic Facility
- Creche
- Day Care

2024-2025

- Launched the PerfectGym software system, transitioning Albany Leisure & Aquatic Centre (ALAC) to a paperless, cloud-based platform with an app for renewals, bookings, and purchases.
- Hosted the Wellington & Reeves Albany Sportsperson of the Year Awards on 3 April 2025, recognising 36 nominees across four categories, with 125 guests in attendance.
- Held a Sport & Recreation Clubs Breakfast on April 4, 2025, with 65 volunteers and special guests Ellie Cole and Greg Hire.
- Participated in the Kidsport Regional Pools Program with 285 sign-ups (one-third of statewide participants).
- Hosted major regional sporting events including 2024 Southern Smash T20 Cricket Tournament, 2024 Rapid Ascent Great Southern Adventure Race, Great Southern Badminton Association Carnival, Great Southern Netball WA Carnival, and 2024 NAIDOC Binar Basketball Carnival.
- Hosted Perth Glory v Newcastle Jets at Retravision Stadium on 3 October 2024, attracting over 2,000 attendees.
- Delivered the 7th annual MSWA Fundraising Swim on 3 May 2025, with 123 participants raising approximately \$40,000.
- Officially opened the realigned and upgraded Poikeclerup Mountain Bike Trail and advanced delivery of Stage 2 concepts.
- Community Sports & Recreation Facility Funding supported:
 - Albany Golf Club – Reticulation Upgrade Project
 - Railways Football & Sporting Club – Stage 2 Clubhouse Redevelopment Project
 - Middleton Beach Bowling Club – Green Reconstruction Project
 - Albany Athletics Club – Jump Facilities Upgrade Project
- Completed the ALAC Feasibility Study with Otium Planning Group.
- Finalised the Horse and Authorised Vehicle Determination for the Stidwell Bridle Trail.
- Completed construction of Stage 1 of the Albany Regional Tennis Centre.
- Secured Council endorsement of the Great Southern 2050 Cycle Strategy.
- Scoped development of the City of Albany Sport and Recreation Strategy and supporting plans.
- Progressed the review of the City of Albany Bike Plan.

Albany Regional Day Care

- Albany Regional Day Care Centre met all seven quality standards during the assessment and rating visit.
- Albany Day Care renewed the centre's Reconciliation Action Plan for a second year in collaboration with Reconciliation Australia and Narragunnawali Reconciliation in Education.
- Albany Day Care completed renovations and upgrades in the centre's laundry facilities.



Family & Recreation Services report to:
Nathan Watson
Executive Director Community Services

DAY
CARE

ALAC

124

families enrolled

60

licensed places

8

Early Childhood Educator students with practical placements

550k+

visits throughout the year

4k

children enrolled in the swim school program

1572

ALAC memberships, a 2% increase on previous years

665

Long Live You members, an 18% increase from the previous year

78K+

point-of-sale transactions

16K+

bookings across Centennial Sporting Precinct

\$150k

gym profits, marking the third consecutive profitable year

\$340k+

Swim School profit, a 57% increase on last year

103

Go Youth program members, an 18% increase on the previous year

2.5K

enrolments in school holiday programs

Art, Culture & Heritage

- Library Loans
- Library Study Space
- Library Home Delivery Service
- Library Children's Programs
- History Great Southern – Kaartdijin Bidji Albany
- Author and Artist Talks
- Performances
- Live Music
- Exhibitions
- Community Art
- Promotion of education, commemoration and reflection of the ANZAC story
- Operation of the retail Forts Store
- Conservation and promotion of the Albany Heritage Park and Princess Royal Fortress

2024-2025

Albany Public Library

- Received the Library Board Award for Innovation and Collaboration (Metropolitan and Large Regional Libraries) for the After-Hours Student Study Space which has averaged 200 monthly visits since opening in May 2023.
- Opened a new Micro Library at the Lockyer Child & Parent Centre, the fourth in the network.
- Expanded the Regional WA Library Consortium with nine new local governments now servicing 20 LGs and 34 library branches.

Vancouver Arts Centre (VAC) and Albany Town Hall

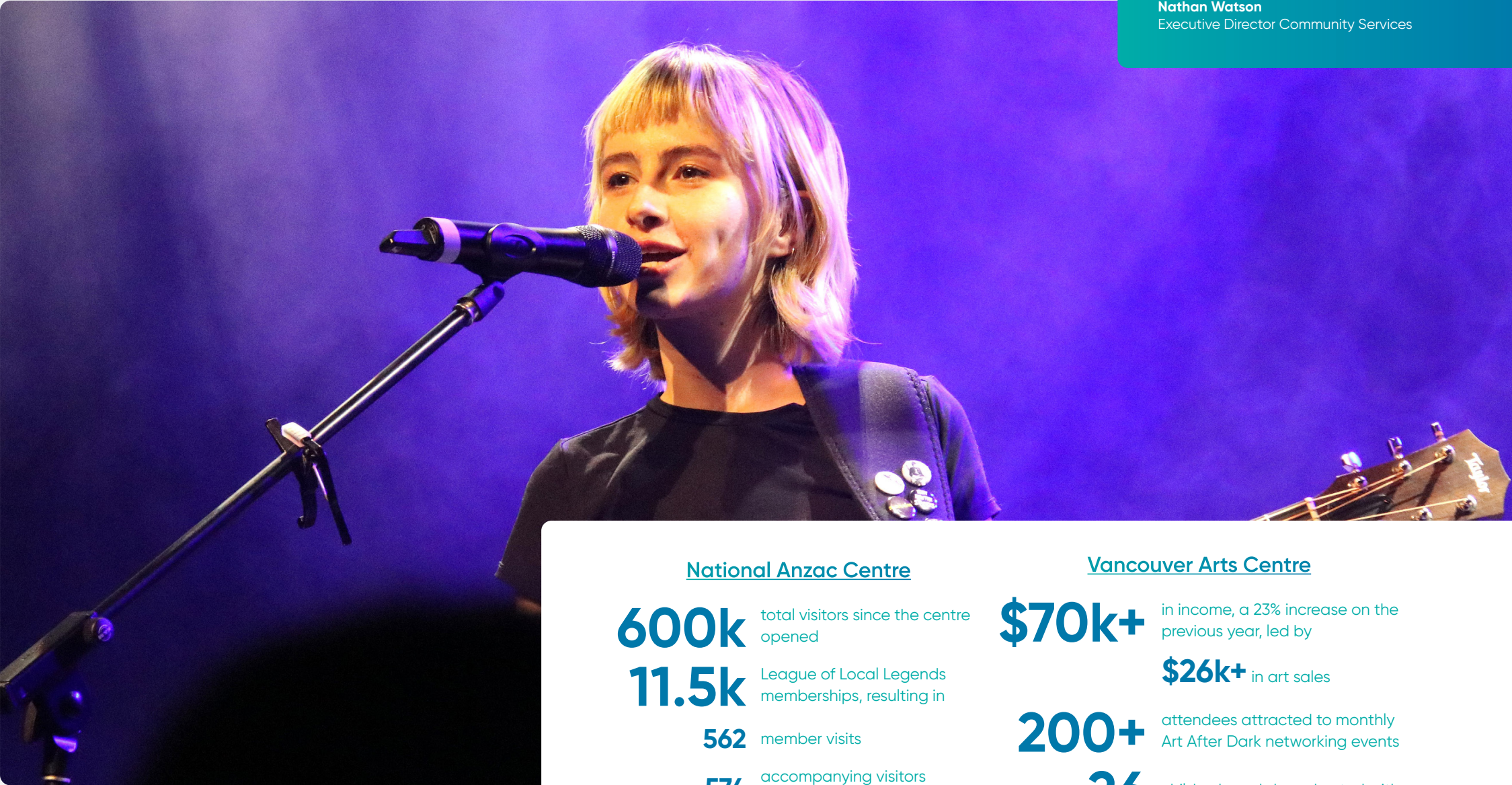
- Commenced a new Public Programs role through a three-year Regional Arts Venue Support Grant focusing on sector engagement, art education, and enhancing visitor experiences.
- Held the first City-curated biennial exhibition *THE SHINING: Hi-Viz in Focus* in April–May, featuring 10 artists from Perth and the Great Southern.
- Completed audio and lighting upgrades in the Town Hall and replaced the jarrah floor and elevator.
- Presented Live at the Town Hall in March, headlined by South Summit with a sellout crowd across five live bands.
- Presented the Albany Regional Prison Exhibition at the VAC showcasing inmate artworks; more than 2,000 visitors attended and 17 artworks were sold.
- Opened the Pharmacy Art Store at VAC featuring hand-crafted goods by Great Southern artists and makers.
- Completed upgrades to the VAC carpark including lighting improvements.

National Anzac Centre (NAC) and Albany Heritage Park

- Celebrated the NAC's 10th anniversary with a civic reception in November 2024.
- Completed the NAC Strategic Review.
- Received grant funding for the Nissen Hut HMAS Perth (II) Collection storage review.
- Finalised loan renewals and returns for the Phase 2 refresh project.
- Installed new multilingual audio pods to improve the visitor experience.
- Delivered a collaborative community project with Albany RSL, Veterans Assist Great Southern, APEX Albany, Southern Regional TAFE, Pardelup Prison Farm, and the Farmer family to improve accessibility along the Avenue of Honour.

Art, Culture & Heritage report to:

Nathan Watson
Executive Director Community Services



National Anzac Centre

600k total visitors since the centre opened
11.5k League of Local Legends memberships, resulting in
562 member visits
574 accompanying visitors (as of 31 March 2025)
\$437k+ in Fort Store sales

Vancouver Arts Centre

\$70k+ in income, a 23% increase on the previous year, led by
\$26k+ in art sales
200+ attendees attracted to monthly Art After Dark networking events
26 children's workshops hosted with
114 total participants

Albany Town Hall

13 exhibitions in the Town Hall gallery
19 Town Hall artists' talks or opening events
56 events in the Town Hall auditorium including music events, festivals and performances
\$18k+ in art sales

Albany Public Library

150k annual visitors
150k digital loans, an approximately 6% increase in e-resources borrowed this year
1.1k meeting room bookings managed, a 13% increase from the previous year

Communications & Community Development

- Media Liaison
- Advertising
- Graphic Design
- Marketing
- Copywriting
- Youth Services
- Senior Services
- Community Engagement
- Community Development
- Aboriginal Engagement
- Lotteries House
- Community Grants
- Access and Inclusion

2024-2025

- Successfully delivered activities for Youth Week, Seniors Week, Dying to Know Day, NAIDOC Week, Reconciliation Week and Harmony Week.
- Developed the City's first Child Awareness Safety Policy.
- Achieved membership in the World Health Organisation Global Network for Age-Friendly Cities and Communities.
- Delivered the Albany Song Story Project.
- Coordinated Council engagement with rural communities through the Rural Roadshow.
- Established a new Communications & Engagement Advisory Group and commenced implementation of a new engagement toolkit and reporting processes.
- Delivered a diverse range of school holiday activations including surfing, cupcake decorating, laserscape and AI workshops.
- Delivered the inaugural Great Southern Noongar Festival.
- Acquired new beach walkers for Binalup/Middleton Beach and Emu Point, and a new beach wheelchair for Emu Point.
- Partnered with ACCI and the Department of Communities to deliver the Good Access is Good Business project, increasing disability awareness and inclusion.
- Secured endorsement of the Reflect Reconciliation Action Plan (RAP) by Reconciliation Australia and Council in August 2024, with an official launch in November 2024. Established the RAP Working Group in March 2025.
- Implemented Canto, a new City of Albany photo library, and undertook a corporate photoshoot to refresh the City's image library.
- Updated the City of Albany Style Guide.
- Produced the *Amazing Everyday* campaign for the City of Albany.
- Published the 2025 Community Calendar featuring the Ace Camera Club.

Communications & Community
Development report to:
Nathan Watson
Executive Director Community Services



20K+ Facebook followers
4K+ Instagram followers
548K+ average monthly Facebook views
110+ social media posts published on average each month
68 media releases prepared

35 'in principle' support letters provided for community projects and initiatives
12 letters of support with in-kind support provided for community projects and initiatives
3,032 young people participated in youth-focused events and activities
905 seniors participated in events and activities
\$106K+ distributed in funding to local community groups

Events

- Community Events Series
- Event Approvals
- Regional Event Sponsorship
- Community Event Grants
- Place Activation

2024-2025

- Approved applications for five small-scale film projects and one feature film.
- Processed 104 event applications across 2024-2025.
- Delivered the Albany Maritime Festival in July 2024 featuring 173 events and performances and generating an estimated \$7.9 million in direct economic impact.
- Hosted the largest Annual Christmas Pageant to date with 43 community floats participating.
- Attracted a crowd of 20,000 to the 2024 New Year's Eve event at Anzac Peace Park—one of the largest attendances in the event's history.
- Drew approximately 10,000 attendees to the Binalup/Middleton Beach Festival on Australia Day.
- Coordinated the first WA event for the Skywhales Across Australia tour by the National Gallery, attracting more than 6,000 people to Retravisn Stadium.
- Supported Albany RSL in delivering ANZAC Day commemorations.
- Administered the Regional Events & Film Sponsorship program, providing City funding support for the following major regional events and film projects in 2024-2025:
 - Albany International Folk n' Shanty Festival
 - Albany Pride Festival
 - Albany Speedway Club Limited Sprintcar WA State Title
 - Hunted Interactive
 - Low Lie the Fields by Adam Morris
 - Tarmac Albany Sprints

Events report to:
Nathan Watson
Executive Director Community Services



Disability Access & Inclusion Plan



Disability Access & Inclusion Plan

Under the Disability Services Act 1993, all Western Australian public authorities are required to develop and implement a Disability Access and Inclusion Plan to ensure that people living with a disability can access all information, services and facilities provided by the local government.

This plan encompasses seven annual reviewable outcomes which must be reported to the Department of Communities Disability Services each year. The City has also developed an eighth outcome in consultation with the Disability Access and Inclusion Working Group to work with local businesses and services to build their capacity to improve access and inclusion in areas that are outside the City's jurisdiction.

The Access and Inclusion Plan of the City of Albany serves as a blueprint for addressing community-identified priorities aimed at enhancing accessibility and inclusivity for individuals with disabilities who utilise City services. These priorities encompass adjustments to infrastructure, improved proximity to amenities, and the establishment of public venues as universally safe and welcoming spaces for individuals of all abilities.

The City's overarching goal is to maximize accessibility in Albany for individuals with disabilities as well as their families, caregivers and the elderly.

Outcome	Project or Initiative	Action
1. People with disability have the same opportunities as other people to access the services of, and any events organised by, a public authority.	<i>Summer festivals</i>	<p>The City held a series of summer events with as many accessible elements as possible such as the Binalup Festival and Christmas Festival & Pageant that had ‘chill-out zones’ for those feeling overwhelmed.</p> <p>All of the City's summer events, including the New Year's Eve Picnic and Fireworks provided extra ACROD parking spaces and accessible toilets.</p> <p>The Christmas Pageant offered indoor viewing spaces at the City's Public Library for community members with disabilities and the Binalup Festival provided beach wheelchairs and beach matting to increase access to the beach.</p>
	<i>All-abilities laserscape tournament</i>	The City held a laserscape tournament tailored to accommodate people with disabilities and their carers, while remaining open to the broader community to help increase understanding and awareness. The event was fully booked and received very positive feedback from community members.
	<i>All-abilities LEGO competition</i>	The City held an all-abilities Lego and Uno competition at the Albany Public Library focused on International Day for People with Disabilities. The competition winners were unveiled at the All-Abilities Festival at the Town Square.
2. People with disability have the same opportunities as other people to access the buildings and other facilities of a public authority.	<i>Accessible Website Information</i>	<p>The City launched a new accessibility map to support greater inclusion and ease of movement around Albany. The publicly available online map provides detailed information about ACROD parking spaces, accessible toilet locations, street gradients, bus stop locations, and other features relevant to people with disability, carers and visitors with mobility needs.</p>
		The Albany Public Library offers resources in a range of accessible formats including large print and audiobooks. Online services also provide adjustable accessibility settings such as larger print, dyslexic-friendly fonts, colour contrast options and audio.
3. People with disability receive information from a public authority in a format that will enable them to access the information as readily as other people are able to access it.	<i>Digital Drop-in Service</i>	Albany Public Library is delivering its popular free digital drop-in service to assist community members with their technology-related queries.
4. People with disability receive the same level and quality of service from the staff of a public authority as other people receive from the staff of that public authority.	<i>Access and Inclusion Working Group</i>	<p>The City's Access and Inclusion Working Group (AIWG) continues to provide valuable input into the planning and development of projects across Albany. Recent contributions have included:</p> <ul style="list-style-type: none"> • Input into the development of the City's new Bike Plan • Ongoing support for the Good Access is Good Business project • Guidance on a plan to improve drop curb crossings across Albany • Engagement in the Albany Leisure & Aquatic Centre Feasibility Study

Outcome	Project or Initiative	Action
5. People with disability have the same opportunities as other people to make complaints to a public authority.	<i>Access and Inclusion Working Group</i>	As above.
6. People with disability have the same opportunities as other people to participate in any public consultation by a public authority.	<i>Distribution of Job Advertisements</i>	The City continues to update and maintain its disability service provider database to ensure job advertisements are available to providers involved with recruitment.
	<i>Equal Opportunity Policy</i>	The City consult with the Access & Inclusion Working Group to ensure recruitment methods are accessible and wide ranging.
7. People with disability have the same opportunities as other people to obtain and maintain employment with a public authority.	<i>Work Experience Opportunities</i>	The City is continuing to work with the Albany Secondary Education Support Centre to provide work experience opportunities at the Albany Leisure & Aquatic Centre and Albany Public Library.
8. The City of Albany will work with the community, local services, businesses and community groups to build their capacity to improve access and inclusion for all.	<i>Sensory Play Meet-ups at Albany Public Library</i>	The Albany Public Library conducts informal gatherings to provide an indoor activity for caregivers and individuals from the Albany community. The sessions are designed to be inclusive, accommodating various sensory needs and abilities. A range of resources are offered such as tactile toys for a multisensory experience and craft supplies including colouring sheets, pencils, scissors, glue, Lego, magazines, yarn, puzzles and games. These drop-in sessions are relaxed, with no pressure to participate in any specific manner.
	<i>Albany Ability Festival</i>	The Great Southern Disability Network works with the City of Albany to host the annual Albany Ability Festival as part of International Day of People with Disability and Disability Awareness Week. The event celebrates the abilities and talents of people with disability.
	<i>Good Access is Good Business</i>	The City, in partnership with the Albany Chamber of Commerce and Industry, held a business sundowner to launch the Good Access is Good Business initiative. The event introduced local businesses to the benefits of making their premises more accessible, highlighting how small, practical changes can lead to increased customer engagement and improved business outcomes. Following the event, the City is working directly with businesses to conduct accessibility audits and identify simple, cost-effective ways to make their services and spaces more inclusive.

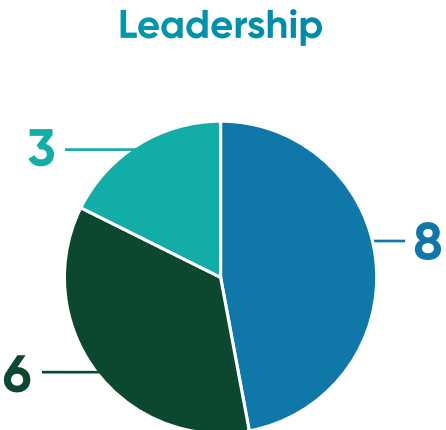
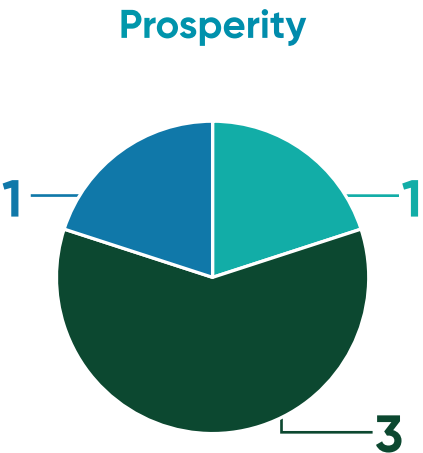
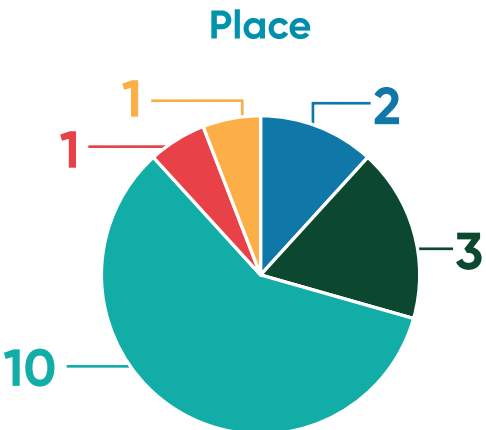
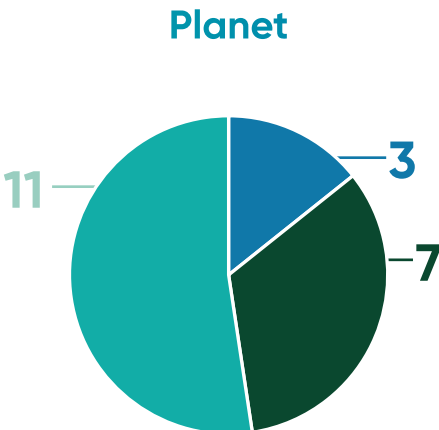
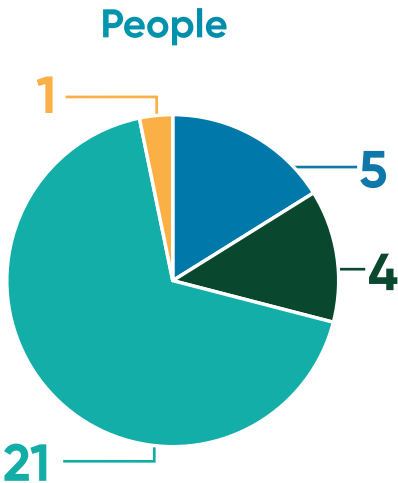
Corporate Business Plan Reporting

The City of Albany's Corporate Business Plan 2024-2028 is part of an Integrated Planning and Reporting Framework that together forms a plan for the future.

It is aligned to the Strategic Community Plan 2032 and includes actions that contribute to the achievement of the key priorities of the community over a four-year period.

Project Progress Report

- Complete
- In Progress
- Ongoing
- Deferred
- Not Started



Corporate Business Plan Reporting

The City of Albany Corporate Business Plan contains 91 actions that were scheduled to be progressed or implemented in the 2024/25 financial year.

The following table outlines the status of these projects at the end of the 2024-25 financial year.

- = Corporate and Commercial Services = Community Services
- = Infrastructure, Development and Environment = Office of the CEO

CBP PILLAR	DESCRIPTION	DIRECTORATE	STATUS
People	Advocate for greater support, accommodation and services for families experiencing separation, disputes, domestic violence and homelessness.	<div></div>	Ongoing
People	Facilitate improved access to child development, care and support programs for families.	<div></div>	In Progress
People	Facilitate the development of youth hang-out spaces in the City that are safe and cater to a diverse range of ages and interests.	<div></div>	Ongoing
People	Partner with Albany Youth Support Association, Headspace and other youth service providers to attract funding to extend youth services.	<div></div>	Ongoing
People	Advocate for youth agencies and local schools to collaborate to improve access to support programs for at-risk youth.	<div></div>	Ongoing
People	Partner with youth agencies and young people to fund and deliver activities and events for young people.	<div></div>	Ongoing
People	Facilitate an expanded program of free and affordable after school and school holiday activities for children and young people.	<div></div>	Ongoing
People	Advocate for more youth employment opportunities, including work experience, traineeships, apprenticeships, career development and business mentoring.	<div></div>	Ongoing
People	Partner with community groups to provide youth focused music and film development opportunities.	<div></div>	Completed
People	Advocate for aged care programs, including Alzheimer's care, respite, and in-home care.	<div></div>	Ongoing
People	Facilitate the creation and promotion of seniors' clubs and programs to improve access to affordable activities.	<div></div>	Ongoing
People	Advocate for better public transport to improve senior access to the city centre.	<div></div>	Ongoing
People	Advocate for the development of specialist disability housing and care services.	<div></div>	Ongoing
People	Advocate for improved access to services, places and facilities for people with a disability.	<div></div>	Ongoing
People	Advocate for more support for carers.	<div></div>	Ongoing
People	Facilitate Art, Culture and Story to promote improved knowledge, understanding and respect for local Indigenous cultures and country.	<div></div>	Complete
People	Facilitate promotion of Noongar culture and language by providing name replacements or dual naming, and cultural interpretative signage in significant landmarks.	<div></div>	Complete
People	Facilitate artwork that depicts local Aboriginal culture.	<div></div>	Ongoing

CBP PILLAR	DESCRIPTION	DIRECTORATE	STATUS
People	Advocate for State Government funding and development of a Tennis Centre.	<div></div>	In Progress
People	Provide a business case for the Albany Leisure and Aquatic Centre upgrades.	<div></div>	Deferred
People	Facilitate construction of the Albany Motorsports Park.	<div></div>	In Progress
People	Facilitate construction of an artificial surf reef.	<div></div>	In Progress
People	Partner with community groups and stakeholders to provide outdoor recreation programs that are inclusive and respond to participation barriers.	<div></div>	Ongoing
People	Partner with community groups and services to provide social inclusion programs that respond to participation barriers.	<div></div>	Ongoing
People	Provide support for rural communities to upgrade and activate rural halls and reserves.	<div></div>	Ongoing
People	Provide access to art and cultural activities through outreach programs or in alternative formats.	<div></div>	Ongoing
People	Facilitate initiatives to help community groups and services to attract and retain volunteers.	<div></div>	Complete
People	Provide improved street lighting in priority areas.	<div></div>	Complete
People	Provide regular social media updates to change perceptions of community safety and raise awareness of crime prevention initiatives.	<div></div>	Ongoing
People	Facilitate a reduction in nuisance dogs through responsible owner education, improved signage, easier reporting of complaints, more timely investigation of complaints, fines, etc.	<div></div>	Ongoing
People	Facilitate a reduction in stray and wandering cats through responsible owner education, cat registrations, cat trapping, more timely investigation of complaints, fines, etc.	<div></div>	Ongoing
Planet	Provide a review of reserves that are suitable for recreational uses and how trails and parks may safely accommodate mixed uses.	<div></div>	Ongoing
Planet	Partner with key stakeholders to implement the Great Southern Regional Trails Master Plan.	<div></div>	In Progress
Planet	Provide trail construction and improvements at Poikeclerup, subject to grant funding.	<div></div>	Complete
Planet	Facilitate development of a trail connecting Mt Adelaide to Middleton Beach.	<div></div>	In Progress
Planet	Facilitate community education around safe and responsible use of shared trails and paths.	<div></div>	Ongoing
Planet	Provide implementation of the Emu Beach Foreshore Management Plan.	<div></div>	In Progress
Planet	Provide for the development and implementation of Coastal Hazard Risk Management Adaptation Plans for priority areas, including Princess Royal Harbour, Oyster Harbour, Goode Beach and the Whaling Station area.	<div></div>	In Progress
Planet	Regulate the use of vehicles on beaches to protect coastal areas, with more ranger patrols.	<div></div>	Ongoing
Planet	Provide community and visitor education to encourage the safe, responsible and sustainable use of reserves, beaches and other natural environments.	<div></div>	Completed
Planet	Provide a Waterwise Strategy.	<div></div>	In Progress
Planet	Facilitate promotion and adoption of Waterwise initiatives by the City and across the local community.	<div></div>	Ongoing
Planet	Provide water tanks on City buildings, where possible.	<div></div>	Ongoing

CBP PILLAR	DESCRIPTION	DIRECTORATE	STATUS
Planet	Facilitate the adoption of low carbon initiatives by community members, businesses and developers through advocacy, policy, education, incentives and regulation.	○	Complete
Planet	Provide a climate change communication plan to effectively engage, encourage and empower the community on climate change actions.	●	Ongoing
Planet	Partner with neighbouring local governments to work collaboratively on waste matters.	○	In Progress
Planet	Provide for the implementation of the Hanrahan Landfill Closure Plan, once endorsed.	○	In Progress
Planet	Facilitate promotion and adoption of sustainable waste behaviours.	○	Ongoing
Planet	Facilitate implementation of Fuel Management Plans for priority, City-managed natural reserves.	●	Ongoing
Planet	Advocate for utility companies to protect their critical infrastructure at risk due to climate change.	○	Ongoing
Planet	Facilitate an annual audit of volunteer fire fighters, supported with training and recruitment, to plan for sufficient numbers of suitably qualified firefighters.	●	Ongoing
Planet	Facilitate delivery of fire education and risk mitigation programs to assist residents, businesses and visitors to prepare, withstand and respond to bushfire emergencies.	●	Ongoing
Place	Advocate for the State Government, private sector and non-government organisations to help meet demand for diverse housing needs, including affordable housing, social housing, short-stay accommodation, crisis accommodation, and tourist accommodation.	○	Ongoing
Place	Advocate for the State Government and the Great Southern Development Commission to develop Spencer Park.	○	Ongoing
Place	Advocate for the funding and provision of reticulated sewerage in priority areas.	○	Ongoing
Place	Advocate for improved telecommunications.	○	Ongoing
Place	Facilitate activation of a cultural and civic precinct in the CBD, including York St, Stirling Tce, Town Square, Alison Hartman Gardens, Mokare Burial Site and Dog Rock.	○	In Progress
Place	Provide implementation of the Mounts Master Plan, including the Regional Botanical Gardens, CBD, museum, Middleton Beach, Mounts, and waterfront.	○	In Progress
Place	Provide for the Urban Forest Strategy to increase canopy cover as part of the integrated design and development of streetscapes and neighbourhoods.	○	Deferred
Place	Provide access to local history information and services and facilitate ongoing preservation of physical and digital historical material and collections.	●	Ongoing
Place	Provide for the delivery of the Bicentennial Project, ensuring cultural recognition and inclusion that is informed by the local Noongar community.	●	Complete
Place	Advocate for Main Roads to improve main roads.	○	Ongoing
Place	Advocate for funding and an upgrade of Albany Highway, Chester Pass and South Coast Highway, post completion of the Ring Road project.	○	Ongoing
Place	Advocate for funding to construct Range Road.	○	Ongoing
Place	Provide a "Maintenance Manual" that details tasks performed on roads, kerbs, drainage and paths and how they should be performed, specific to the region's methods and materials used.	○	In Progress
Place	Facilitate the development of active transport corridors.	○	Completed

CBP PILLAR	DESCRIPTION	DIRECTORATE	STATUS
Place	Provide a feasibility study to introduce low cost, community transport.	○	Not Started
Place	Advocate for improved rail transport for grain.	○	Ongoing
Place	Advocate for funding to improve boating and fishing facilities.	○	Ongoing
Prosperity	Advocate for the development of a regional economic development strategy in partnership with key stakeholders, including South Coast Alliance, Great Southern Development Commission, Albany Chamber of Commerce and Industry, and other local governments.	●	In Progress
Prosperity	Partner with mining companies to position and promote Albany as an ideal location for FIFO workers and their families to live.	●	In Progress
Prosperity	Partner with relevant stakeholders to position and promote Albany as a preferred location to hold conferences and training events.	●	In Progress
Prosperity	Advocate for funding to enhance the Albany Airport.	●	Complete
Prosperity	Facilitate positioning and promotion of Albany as a university town, with access to affordable student housing to attract and retain youth in Albany.	●	Ongoing
Leadership	Provide a campaign to communicate a clear vision for Albany with regular progress reports on major projects.	●	Ongoing
Leadership	Provide Elected Member training.	●	Ongoing
Leadership	Provide a review of all City risk management processes and consolidate into a single, integrated risk reporting system.	●	In Progress
Leadership	Facilitate engagement with socially and culturally diverse groups to inform Council decisions, including younger people, people with disability, local Menang Noongar People and other cultural groups.	●	Complete
Leadership	Provide for the implementation of the City's Integrity Framework.	●	In Progress
Leadership	Provide quarterly Corporate Scorecard to Council.	●	Ongoing
Leadership	Provide the mandatory reviews of the Strategic Community Plan and the Corporate Business Plan.	●	In Progress
Leadership	Provide new Service Delivery Plans for all Business Units	●	Complete
Leadership	Provide an Integrated Business Solution to replace the City's legacy system.	●	In Progress
Leadership	Provide an evaluation framework and communication tools to demonstrate value for money from rates.	●	In Progress
Leadership	Provide a sustainable procurement and investment framework to ensure financial processes and service contracts are aligned with the City's social, economic and environmental outcomes.	●	Complete
Leadership	Provide Council with a position paper on future ratings options.	●	In Progress
Leadership	Provide and implement a Workforce Plan to support achievement of outcomes in the Strategic Community Plan.	○	Complete
Leadership	Provide a regular employee survey to monitor workplace culture and identify actions for improvement.	○	Complete
Leadership	Provide and implement a Safety Management Plan.	○	Complete
Leadership	Provide an independent community survey, once every two years, to monitor changing community priorities, benchmark performance levels and identify service gaps.	●	Complete
Leadership	Provide an annual communications content calendar that specifies what needs to be communicated, when, how and to who, in order to meet the community's information needs and the City's strategic objectives.	●	Complete

Financial Report



CITY OF ALBANY
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

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The City of Albany conducts the operations of a local government with the following community vision:

Amazing Albany, where anything is possible.

Principal place of business:
102 North Road,
Yakamia WA 6330



CITY OF ALBANY
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

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

STATEMENT BY CEO

The accompanying financial report of the City of Albany has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2025 and the financial position as at 30 June 2025.

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

Signed on the 2nd day of December 2025


Chief Executive Officer

Andrew Sharpe
Name of Chief Executive Officer

CITY OF ALBANY
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025



	NOTE	2025 Actual \$	2025 Budget \$	2024 Actual \$
Revenue				
Rates	2(a),25	46,527,698	46,387,060	44,166,950
Grants, subsidies and contributions	2(a)	14,869,642	16,603,255	11,928,088
Fees and charges	2(a)	25,157,258	22,377,965	23,438,988
Interest revenue	2(a)	4,342,229	3,661,997	4,036,401
Other revenue	2(a)	326,412	181,000	174,338
		91,223,239	89,211,277	83,744,765
Expenses				
Employee costs	2(b)	(35,780,011)	(36,058,373)	(32,934,003)
Materials and contracts		(30,471,240)	(30,547,736)	(24,907,366)
Utility charges		(2,047,337)	(2,135,643)	(1,843,162)
Depreciation		(19,886,213)	(18,858,067)	(20,085,513)
Finance costs		(365,810)	(340,597)	(435,650)
Insurance		(1,150,940)	(1,115,524)	(881,340)
Other expenditure	2(b)	(6,664,316)	(6,337,974)	(3,360,047)
		(96,365,867)	(95,393,914)	(84,447,081)
		(5,142,628)	(6,182,637)	(702,316)
Capital grants, subsidies and contributions	2(a)	24,521,007	27,728,788	12,780,644
Profit on asset disposals		172,214	23,662	415,427
Loss on asset disposals		(116,658)	(582,423)	(1,629,849)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(11,542)	0	5,469
		24,565,021	27,170,027	11,571,691
Net result for the period	24(a)	19,422,393	20,987,390	10,869,375
Total comprehensive income for the period		19,422,393	20,987,390	10,869,375

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

CITY OF ALBANY
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025



	NOTE	2025 \$	2024 \$
CURRENT ASSETS			
Cash and cash equivalents	3	15,085,170	14,654,711
Trade and other receivables	5	5,495,076	3,579,983
Other financial assets	4(a)	53,765,550	52,515,074
Inventories	6	1,190,556	1,424,647
Other assets	7	5,257,003	6,937,195
TOTAL CURRENT ASSETS		80,793,355	79,111,610
NON-CURRENT ASSETS			
Trade and other receivables	5	2,072,585	1,802,785
Other financial assets	4(b)	274,806	301,898
Property, plant and equipment	8	174,603,470	169,642,260
Infrastructure	9	451,086,623	436,231,601
Right-of-use assets	11(a)	363,324	544,786
TOTAL NON-CURRENT ASSETS		628,400,808	608,523,330
TOTAL ASSETS		709,194,163	687,634,940
CURRENT LIABILITIES			
Trade and other payables	12	12,779,988	9,946,337
Other liabilities	13	2,878,157	4,059,258
Lease liabilities	11(b)	230,711	211,623
Borrowings	14	1,013,885	1,264,027
Employee related provisions	15	7,404,571	7,158,944
Other provisions	16	209,434	242,391
TOTAL CURRENT LIABILITIES		24,516,746	22,882,580
NON-CURRENT LIABILITIES			
Other liabilities	13	921,311	906,187
Lease liabilities	11(b)	241,288	453,586
Borrowings	14	3,085,023	2,603,906
Employee related provisions	15	744,736	701,391
Other provisions	16	11,272,376	11,097,000
TOTAL NON-CURRENT LIABILITIES		16,264,734	15,762,070
TOTAL LIABILITIES		40,781,480	38,644,650
NET ASSETS		668,412,683	648,990,290
EQUITY			
Retained surplus		360,067,031	340,379,104
Reserve accounts	28	51,191,390	51,456,924
Revaluation surplus	18	257,154,262	257,154,262
TOTAL EQUITY		668,412,683	648,990,290

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

CITY OF ALBANY
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2025



NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2023	331,805,446	49,161,207	257,154,262	638,120,915
Comprehensive income for the period				
Net result for the period	10,869,375	0	0	10,869,375
Total comprehensive income for the period	10,869,375	0	0	10,869,375
Transfers from reserve accounts	28 29,247,814	(29,247,814)	0	0
Transfers to reserve accounts	28 (31,543,531)	31,543,531	0	0
Balance as at 30 June 2024	340,379,104	51,456,924	257,154,262	648,990,290
Comprehensive income for the period				
Net result for the period	19,422,393	0	0	19,422,393
Total comprehensive income for the period	19,422,393	0	0	19,422,393
Transfers from reserve accounts	28 28,446,977	(28,446,977)	0	0
Transfers to reserve accounts	28 (28,181,443)	28,181,443	0	0
Balance as at 30 June 2025	360,067,031	51,191,390	257,154,262	668,412,683

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

CITY OF ALBANY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025



NOTE	2025 Actual \$	2024 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts		
Rates	46,225,160	43,927,744
Grants, subsidies and contributions	12,939,893	11,443,258
Fees and charges	25,281,233	23,684,336
Interest revenue	4,342,229	4,036,401
Goods and services tax received	3,833,327	3,277,579
Other revenue	326,412	174,338
	92,948,254	86,543,656
Payments		
Employee costs	(35,318,061)	(32,269,216)
Materials and contracts	(25,893,515)	(28,752,401)
Utility charges	(2,047,337)	(1,843,162)
Finance costs	(190,434)	(263,443)
Insurance paid	(1,150,940)	(881,340)
Goods and services tax paid	(4,370,683)	(3,100,138)
Other expenditure	(6,206,308)	(3,026,014)
	(75,177,278)	(70,135,714)
Net cash provided by operating activities	17(b) 17,770,976	16,407,942
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for purchase of property, plant & equipment	(10,062,347)	(7,079,184)
Payments for construction of infrastructure	(25,778,766)	(17,222,839)
Capital grants, subsidies and contributions	18,969,257	10,805,021
Proceeds from/(payments) to financial assets at amortised cost	(1,250,000)	(26,000,000)
Proceeds from financial assets at amortised cost - self supporting loans	15,074	14,611
Proceeds from sale of property, plant & equipment	728,500	1,226,030
Net cash (used in) investing activities	(17,378,282)	(38,256,361)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of borrowings	27(a) (1,264,025)	(1,522,655)
Payments for principal portion of lease liabilities	27(c) (193,210)	(184,158)
Proceeds from new borrowings	27(a) 1,495,000	0
Net cash provided by (used in) financing activities	37,765	(1,706,813)
Net increase (decrease) in cash held	430,459	(23,555,232)
Cash at beginning of year	14,654,711	38,209,943
Cash and cash equivalents at the end of the year	17(a) 15,085,170	14,654,711

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

CITY OF ALBANY
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2025



NOTE	2025 Actual \$	2025 Budget \$	2024 Actual \$
OPERATING ACTIVITIES			
Revenue from operating activities			
General rates	25 46,371,506	46,237,060	44,016,290
Rates excluding general rates	25 156,192	150,000	150,660
Grants, subsidies and contributions	14,869,642	16,603,255	11,928,088
Fees and charges	25,157,258	22,377,965	23,438,988
Interest revenue	4,342,229	3,661,997	4,036,401
Other revenue	326,412	181,000	174,338
Profit on asset disposals	172,214	23,662	415,427
Fair value adjustments to financial assets at fair value through profit or loss	4(b) (11,542)	0	5,469
	91,383,911	89,234,939	84,165,661
Expenditure from operating activities			
Employee costs	(35,780,011)	(36,058,373)	(32,934,003)
Materials and contracts	(30,471,240)	(30,547,736)	(24,907,366)
Utility charges	(2,047,337)	(2,135,643)	(1,843,162)
Depreciation	(19,886,213)	(18,858,067)	(20,085,513)
Finance costs	(365,810)	(340,597)	(435,650)
Insurance	(1,150,940)	(1,115,524)	(881,340)
Other expenditure	(6,664,316)	(6,337,974)	(3,360,047)
Loss on asset disposals	(116,658)	(582,423)	(1,629,849)
	(96,482,525)	(95,976,337)	(86,076,930)
Non cash amounts excluded from operating activities	26(a) 19,806,248	19,601,971	21,455,012
Amount attributable to operating activities	14,707,634	12,860,573	19,543,743
INVESTING ACTIVITIES			
Inflows from investing activities			
Capital grants, subsidies and contributions	24,521,007	27,728,788	12,780,644
Proceeds from disposal of assets	728,500	1,241,700	1,226,030
Proceeds from financial assets at amortised cost - self supporting loans	15,074	15,074	14,611
	25,264,581	28,985,562	14,021,285
Outflows from investing activities			
Purchase of property, plant and equipment	8(a) (10,062,347)	(14,274,168)	(7,079,184)
Purchase and construction of infrastructure	9(a) (25,778,766)	(44,714,506)	(17,222,839)
	(35,841,113)	(58,988,674)	(24,302,023)
Non-cash amounts excluded from investing activities	26(b) (4,352,816)	0	(2,956,497)
Amount attributable to investing activities	(14,929,348)	(30,003,112)	(13,237,235)
FINANCING ACTIVITIES			
Inflows from financing activities			
Proceeds from borrowings	27(a) 1,495,000	1,495,000	0
Transfers from reserve accounts	28 28,446,977	36,312,188	29,247,814
	29,941,977	37,807,188	29,247,814
Outflows from financing activities			
Repayment of borrowings	27(a) (1,264,025)	(1,137,545)	(1,522,655)
Payments for principal portion of lease liabilities	27(c) (193,210)	(198,894)	(184,158)
Transfers to reserve accounts	28 (28,181,443)	(26,544,114)	(31,543,531)
	(29,638,678)	(27,880,553)	(33,250,344)
Amount attributable to financing activities	303,299	9,926,635	(4,002,530)
MOVEMENT IN SURPLUS OR DEFICIT			
Surplus or deficit at the start of the financial year	26(c) 6,232,680	7,215,904	3,928,702
Amount attributable to operating activities	14,707,634	12,860,573	19,543,743
Amount attributable to investing activities	(14,929,348)	(30,003,112)	(13,237,235)
Amount attributable to financing activities	303,299	9,926,635	(4,002,530)
Surplus or deficit after imposition of general rates	26(c) 6,314,265	0	6,232,680

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

CITY OF ALBANY
FOR THE YEAR ENDED 30 JUNE 2025
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CITY OF ALBANY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

1. BASIS OF PREPARATION

The financial report of the City of Albany which is a Class 1 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 City to measure any vested improvements at zero cost.

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

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

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

Critical accounting estimates and judgements

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment - note 8
 - Infrastructure - note 9
- Measurement of employee benefits - note 15
- Measurement of provisions - note 16

Fair value heirarchy information can be found in note 23

The local government reporting entity

All funds through which the City 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 29 of the financial report.

Initial application of accounting standards

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

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants
- AASB 2023-3 Amendments to Australian Accounting Standards - Disclosure of Non-current Liabilities with Covenants: Tier 2
- AASB 2024-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements: Tier 2 Disclosures
- AASB 2023-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements

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

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

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

New accounting standards for application in future years

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

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

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



CITY OF ALBANY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

2. REVENUE AND EXPENSES

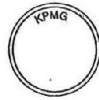
(a) Revenue

Contracts with customers

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Rates - general rates	General rates	Over time	Payment dates adopted by council during the year	None	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed term transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed term 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
Grants, subsidies or contributions with no contractual commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	When assets are controlled
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - other inspections	Regulatory food, health and safety	Single point in time	Full payment prior to inspection	None	Revenue recognised after inspection event occurs
Fees and charges - waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Output method based on regular weekly and fortnightly period as proportionate to collection service
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment upon exit 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 - property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled	On entry or at conclusion of hire
Fees and charges - memberships	Gym and acquatic membership	Over time	Payment in full in advance	Refund for unused portion on application	Output method over 12 months matched to access right
Fees and charges for other goods and services	Library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Fees and charges - sale of stock	Forts store, Library, ALAC and Visitor Centre stock	Single point in time	Payment in full in advance	Refund for faulty goods	Output method based on goods
Fees and charges - fines	Fines issued for breaches of local laws	Single point in time	Payment in full within defined time	None	When fine notice is issued
Other revenue - commissions	Commissions on licencing, accommodation and ticket sales	Over time	Payment in full on sale	None	When assets are controlled
Other revenue - reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	When claim is agreed

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



CITY OF ALBANY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

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 2025

Nature	Contracts with customers	Capital grant / contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	46,527,698	0	46,527,698
Grants, subsidies and contributions	0	0	0	14,869,642	14,869,642
Fees and charges	23,755,818	0	1,401,440	0	25,157,258
Interest revenue	0	0	368,630	3,973,599	4,342,229
Other revenue	0	0	0	326,412	326,412
Capital grants, subsidies and contributions	0	24,507,750	13,257	0	24,521,007
Total	23,755,818	24,507,750	48,311,025	19,169,653	115,744,246

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant / contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	44,166,950	0	44,166,950
Grants, subsidies and contributions	0	0	0	11,928,088	11,928,088
Fees and charges	22,207,745	0	1,231,243	0	23,438,988
Interest revenue	0	0	336,094	3,700,307	4,036,401
Other revenue	0	0	0	174,338	174,338
Capital grants, subsidies and contributions	0	12,553,226	227,418	0	12,780,644
Total	22,207,745	12,553,226	45,961,705	15,802,733	96,525,409

Assets and services acquired below fair value

Note	2025 Actual	2024 Actual
	\$	\$
Contributed assets	4,352,816	2,956,496
Recognised volunteer services	163,336	189,576
	4,516,152	3,146,072

The City utilises volunteer services at the National ANZAC Centre. When volunteers are not available, the City employs paid staff, and therefore the fair value of volunteer services can be reliably measured. All other volunteer services are not recognised as revenue as the fair value cannot be reliably estimated.

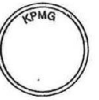
Interest revenue

Financial assets at amortised cost - self supporting loans	1,231	1,735
Interest on reserve account	2,275,777	2,129,245
Rates instalment and penalty interest	368,630	336,094
Sublease finance income	53,355	44,721
Other interest revenue	1,643,236	1,524,606
	4,342,229	4,036,401

Fees and charges relating to rates receivable

Charges on instalment plan	70,875	70,546
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The 2024 original budget estimate in relation to:
Charges on instalment plans was \$66,000.

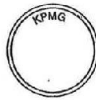


CITY OF ALBANY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

2. REVENUE AND EXPENSES (Continued)

(b) Expenses

Note	2025 Actual	2024 Actual
	\$	\$
Auditors remuneration		
- Audit of the Annual Financial Report	87,000	71,890
- Other services – grant acquittals	38,955	10,000
	125,955	81,890
Employee Costs		
Employee benefit costs	26,528,783	24,136,452
Other employee costs	9,251,228	8,797,551
	35,780,011	32,934,003
Finance costs		
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	177,449	247,386
Provisions: unwinding of discount	175,376	172,207
Lease liabilities	12,985	16,057
	365,810	435,650
Other expenditure		
Impairment losses on trade receivables	458,008	334,033
Sundry expenses	6,206,308	3,026,014
	6,664,316	3,360,047



CITY OF ALBANY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

3. CASH AND CASH EQUIVALENTS

Note	2025 \$	2024 \$
Cash at bank and on hand	11,335,170	8,654,711
Term deposits	3,750,000	6,000,000
Total cash and cash equivalents	15,085,170	14,654,711
Held as		
- Unrestricted cash and cash equivalents	6,143,780	7,697,787
- Restricted cash and cash equivalents	8,941,390	6,956,924
	15,085,170	14,654,711

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

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

Restricted financial assets

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

4. OTHER FINANCIAL ASSETS

Note	2025 \$	2024 \$
(a) Current assets		
Financial assets at amortised cost	53,765,550	52,515,074
	53,765,550	52,515,074
Other financial assets at amortised cost		
Self supporting loans receivable	15,550	15,074
Term deposits	53,750,000	52,500,000
	53,765,550	52,515,074
Held as		
- Unrestricted other financial assets at amortised cost	11,515,550	8,015,074
- Restricted other financial assets at amortised cost	42,250,000	44,500,000
	53,765,550	52,515,074
(b) Non-current assets		
Financial assets at amortised cost	16,043	31,593
Financial assets at fair value through profit or loss	258,763	270,305
	274,806	301,898
Financial assets at amortised cost		
Self supporting loans receivable	16,043	31,593
	16,043	31,593
Financial assets at fair value through profit or loss		
Units in Local Government House Trust - opening balance	270,305	264,836
Movement attributable to fair value increment	(11,542)	5,469
Units in Local Government House Trust - closing balance	258,763	270,305

Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

MATERIAL ACCOUNTING POLICIES

Other financial assets at amortised cost

The City 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 23 (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.

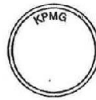
Financial assets at fair value through profit or loss

The City 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 City 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 22.



CITY OF ALBANY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

5. TRADE AND OTHER RECEIVABLES

Current

Rates receivable	1,677,398	1,464,026
Trade and other receivables	3,151,633	1,885,010
GST receivable	1,001,669	464,311
Receivables for employee related provisions	115,414	95,132
Allowance for credit losses of trade and other receivables	(458,008)	(334,033)
Finance lease receivable	6,970	5,537
	5,495,076	3,579,983

Non-current

Rates and statutory receivables	937,317	850,920
Finance lease receivable	1,135,268	951,865
	2,072,585	1,802,785

The City is an intermediate lessor whereby the City has subleased to a third party land subject to lease. The City has classified these leases as finance leases as the terms of the head lease and sublease are equal. Amounts due to the City under the sublease agreement are recorded as a receivable.

Disclosure of opening and closing balances related to contracts with customers

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

Note	30 June 2025 Actual \$	30 June 2024 Actual \$	1 July 2023 Actual \$
Contract assets/Grants receivable	3,895,053	4,938,747	1,242,401
Total trade and other receivables from contracts with customers	3,895,053	4,938,747	1,242,401

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade receivables

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

Other receivables

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

Measurement

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

Classification and subsequent measurement

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

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

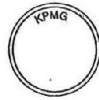
Due to the short term nature of current receivables, their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

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 22.

Finance lease receivables

Finance lease receivables are initially recorded at amounts equal to the present value of the minimum lease payments receivable plus the present value of any unguaranteed residual value expected to accrue at the end of the lease term. Finance lease receipts are apportioned between periodic interest revenue and amortisation of the lease receivable over the term of the lease in order to reflect a constant periodic rate of return on the net investment outstanding in the leases.



CITY OF ALBANY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

6. INVENTORIES

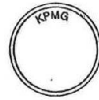
Note	2025	2024
	\$	\$
Current		
Gravel, Fuel and Materials	988,340	1,226,228
Retail Stock - ALAC Sports Store	13,851	12,090
Retail Stock - Albany Visitor Centre	66,074	52,952
Retail Stock - Forts Store	111,497	119,824
Retail Stock - Library	503	470
Retail Stock - Town Hall	10,291	13,083
	1,190,556	1,424,647
The following movements in inventories occurred during the year:		
Balance at beginning of year	1,424,647	1,344,944
Inventories expensed during the year	(1,767,547)	(1,682,772)
Additions to inventory	1,533,456	1,762,475
Balance at end of year	1,190,556	1,424,647

MATERIAL ACCOUNTING POLICIES

General

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

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



CITY OF ALBANY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

7. OTHER ASSETS

	2025	2024
	\$	\$
Other assets - current		
Prepayments	492,797	540,967
Accrued income	869,153	1,457,481
Contract assets / grants receivable	3,895,053	4,938,747
	5,257,003	6,937,195

MATERIAL ACCOUNTING POLICIES

Other current assets

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

Contract assets

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

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

Non-current assets held for sale (Continued)

Assets are classified as held for sale where the carrying amount will be recovered through a sale rather than continuing use and the asset is available for immediate sale with a sale being highly probable. Non-current assets classified as held for sale are valued at the lower of the carrying amount and fair value less costs to sell.

The fair value of land and buildings was determined using the sales comparison approach using comparable properties in the area. This is a level 2 measurement as per the fair value heirachy set out in Note 23(i).



CITY OF ALBANY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Assets not subject to operating lease			Assets subject to operating lease			Total Property			Plant and equipment			Total property, plant and equipment
	Land	Buildings - non-specialised		Land	Buildings - non-specialised	Work in progress at cost - Buildings	Total Property	Furniture and equipment	Plant and equipment	Paintings	Work in progress at cost - PPE		
Balance at 1 July 2023	57,001,988	53,360,917		8,572,112	31,876,027		151,022,662	2,007,058	15,318,016	740,382	114,481	189,802,599	
Additions*	240,142	2,231,956		0	169,870		3,649,474	544,931	3,966,800	0	133,898	8,295,103	
Disposals	(1,399,781)	(230,800)		0	(1,399,781)	(230,800)	(1,830,581)	(532,639)	(1,906,304)	0	0	(4,069,524)	
Depreciation	0	(2,378,284)		0	(813,603)		(3,191,887)	(405,920)	(788,111)	0	0	(4,385,918)	
Transfers	0	58,843		0	0	58,843	(58,843)	0	114,482	0	(114,482)	0	
Balance at 30 June 2024	55,842,349	53,042,632		8,572,112	31,232,284		149,849,666	2,213,430	16,104,883	740,382	133,897	169,642,260	
Comprises:													
Gross balance amount at 30 June 2024	55,842,349	94,296,309		8,572,112	49,000,912		208,873,963	9,674,529	28,166,007	740,382	133,897	245,588,778	
Accumulated depreciation at 30 June 2024	0	(41,255,677)		0	(17,768,618)		(39,024,295)	(7,461,099)	(16,041,724)	0	0	(75,946,518)	
Balance at 30 June 2024	55,842,349	53,042,632		8,572,112	31,232,284		149,849,666	2,213,430	16,104,883	740,382	133,897	169,642,260	
Additions*	0	4,152,889		0	0	4,152,889	0	772,040	5,233,023	0	924,995	11,172,947	
Disposals	(91,000)	0		0	0	(91,000)	0	0	(1,771,012)	0	0	(1,862,012)	
Depreciation	0	(1,693,879)		0	(748,662)		(2,442,541)	(761,028)	(1,146,156)	0	0	(4,349,725)	
Transfers	0	1,160,281		0	0	1,160,281	(1,160,281)	91,372	0	0	(91,372)	0	
Balance at 30 June 2025	55,751,349	56,661,923		8,572,112	30,483,632		151,469,016	2,315,814	19,110,738	740,382	967,520	174,603,470	
Comprises:													
Gross balance amount at 30 June 2025	55,751,349	99,611,480		8,572,112	49,000,912		212,935,653	10,537,941	29,718,017	740,382	967,520	254,899,713	
Accumulated depreciation at 30 June 2025	0	(42,949,557)		0	(18,517,280)		(61,468,837)	(8,222,127)	(10,607,279)	0	0	(80,296,243)	
Balance at 30 June 2025	55,751,349	56,661,923		8,572,112	30,483,632		151,469,016	2,315,814	19,110,738	740,382	967,520	174,603,470	
Asset additions included additions received at substantially less than fair value:													
During the year ended 30 June 2024	218,567	446,349		0	0	446,349	0	0	551,003	0	0	1,215,919	
During the year ended 30 June 2025	0	0		0	0	0	0	0	1,110,600	0	0	1,110,600	

* Asset additions included additions received at substantially less than fair value:
During the year ended 30 June 2024 446,349
During the year ended 30 June 2025 0



CITY OF ALBANY
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FOR THE YEAR ENDED 30 JUNE 2025

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Amount Measurements

Asset Class		Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date						
Land and buildings						
Land		2 & 3	Market Approach using recent observable or estimated market data for similar properties	Independent Registered Valuers	June 2022	Price per square metre, with reference to current zoning of land. Market values were used unless there were some restrictions or other factors associated with the land
Buildings - non-specialised		2 & 3	Market Approach using recent observable or estimated market data for similar properties	Independent Registered Valuers	June 2022	Construction costs and current condition, residual values and direct market comparisons (Level 2) - remaining useful life assessments and active market inputs (Level 3)

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

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs. The valuation techniques applied to property subject to lease was the same as that applied to property not subject to lease.

(ii) Cost

Furniture and equipment	N/A	Not applicable	Cost	Not applicable	Not applicable
Plant and equipment	N/A	Not applicable	Cost	Not applicable	Not applicable
Paintings	N/A	Not applicable	Cost	Not applicable	Not applicable



CITY OF ALBANY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

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.

	Roads \$	Footpaths \$	Drainage \$	Parks, gardens and reserves \$	Infrastructure - other \$	Infrastructure - rehabilitation assets \$	Work in progress at cost \$	Total Infrastructure \$
Balance at 1 July 2023	248,097,930	15,903,168	47,323,814	50,363,973	62,128,008	3,660,153	2,114,524	429,591,570
Additions*	10,494,740	1,729,960	2,984,026	2,025,475	611,685	0	1,117,530	18,963,416
Revaluation increments / (decrements) transferred to revaluation surplus	0	0	0	0	0	1,565,678	0	1,565,678
Depreciation	(5,807,236)	(781,217)	(1,614,498)	(2,547,392)	(2,728,230)	(410,490)	0	(13,889,063)
Transfers	896,243	336,803	45,997	162,038	372,095	0	(1,813,176)	0
Balance at 30 June 2024	253,681,677	17,188,714	48,739,339	50,004,094	60,383,558	4,815,341	1,418,878	436,231,601
Comprises:								
Gross balance at 30 June 2024	446,865,963	39,845,792	100,970,670	90,292,851	133,642,505	9,364,892	1,418,878	822,401,551
Accumulated depreciation at 30 June 2024	(193,184,286)	(22,657,078)	(52,231,331)	(40,288,757)	(73,258,947)	(4,549,551)	0	(386,169,950)
Balance at 30 June 2024	253,681,677	17,188,714	48,739,339	50,004,094	60,383,558	4,815,341	1,418,878	436,231,601
Additions *	10,579,049	3,935,673	1,679,575	1,255,891	12,491,653	0	152,368	30,094,209
Work in progress expensed	0	0	0	0	0	0	(1,073,227)	(1,073,227)
Depreciation	(5,984,760)	(830,617)	(1,666,324)	(2,435,275)	(2,763,090)	(485,894)	0	(14,165,960)
Transfers	0	0	0	37,316	206,301	0	(243,617)	0
Balance at 30 June 2025	258,275,966	20,293,770	48,762,590	48,862,026	70,318,422	4,329,447	254,402	451,086,623
Comprises:								
Gross balance at 30 June 2025	457,445,012	43,781,464	102,650,246	91,586,058	146,340,459	9,364,892	254,402	851,422,533
Accumulated depreciation at 30 June 2025	(199,169,046)	(23,487,694)	(53,887,656)	(42,724,032)	(76,022,037)	(5,035,445)	0	(400,335,910)
Balance at 30 June 2025	258,275,966	20,293,770	48,762,590	48,862,026	70,318,422	4,329,447	254,402	451,086,623

* Asset additions included additions received at substantially less than fair value:
During the year ended 30 June 2024 1,474,327
During the year ended 30 June 2025 2,349,183



CITY OF ALBANY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

9. INFRASTRUCTURE (Continued)

(b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date					
Roads	3	Cost Approach using depreciated replacement cost	Management Valuation	June 2022	Construction costs and current condition, residual values and remaining useful life assessment inputs
Paths	3	Cost Approach using depreciated replacement cost	Management Valuation	June 2022	Construction costs and current condition, residual values and remaining useful life assessment inputs
Drainage	3	Cost Approach using depreciated replacement cost	Management Valuation	June 2022	Construction costs and current condition, residual values and remaining useful life assessment inputs
Parks, gardens and reserves	3	Cost Approach using depreciated replacement cost	Management Valuation	June 2022	Construction costs and current condition, residual values and remaining useful life assessment inputs
Infrastructure - Other	3	Cost Approach using depreciated replacement cost	Management Valuation	June 2022	Construction costs and current condition, residual values and remaining useful life assessment inputs
Infrastructure - rehabilitation assets	3	Cost Approach using depreciated replacement cost	Management Valuation	June 2022	Construction costs and current condition, residual values and remaining useful life assessment inputs

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

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

(ii) Current Replacement Cost	N/A	Not applicable	Cost	Not applicable
Work in progress at cost				



CITY OF ALBANY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

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:	
- Heritage Buildings	60 to 160 years
- Contemporary Buildings	40 to 80 years
- Sheds/Minor Structures/Public Toilets	40 to 60 years
Furniture and equipment	2 to 10 years
Plant and equipment	2 to 20 years
Sealed roads and streets:	
- formation	not depreciated
- pavement	60 to 90 years
- surface: single chip seal	8 to 10 years
- surface: double chip seal	20 to 30 years
- surface: asphalt	30 to 40 years
Kerbing	30 to 60 years
Gravel roads:	
- formation	not depreciated
- pavement	60 to 90 years
Formed roads (unsealed):	
- formation	not depreciated
- pavement	60 to 90 years
Footpaths	10 to 80 years
Major Bridges	70 to 100 years
Drainage	50 to 100 years
Infrastructure - Parks, Gardens & Reserves	5 to 45 years
Infrastructure - Other	10 to 70 years
Right of use	based on the remaining lease

(b) Fully Depreciated Assets in Use

The gross carrying amount of assets held by the City which are currently in use yet fully depreciated are shown in the table below.

	2025	2024
	\$	\$
Plant and equipment	631,896	726,861
	631,896	726,861



CITY OF ALBANY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

10. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable Value

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

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

Revaluation

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

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

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

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

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

Depreciation

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

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

Depreciation on revaluation

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

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

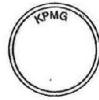
Impairment

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

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

Gains or losses on disposal

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



CITY OF ALBANY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

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 - plant and equipment	Right-of-use assets Total
	\$	\$
Balance at 1 July 2023	726,247	726,247
Depreciation	(181,461)	(181,461)
Balance at 30 June 2024	544,786	544,786
Gross balance amount at 30 June 2024	1,477,814	1,477,814
Accumulated depreciation at 30 June 2024	(933,028)	(933,028)
Balance at 30 June 2024	544,786	544,786
Depreciation	(181,462)	(181,462)
Balance at 30 June 2025	363,324	363,324
Gross balance amount at 30 June 2025	1,477,814	1,477,814
Accumulated depreciation at 30 June 2025	(1,114,490)	(1,114,490)
Balance at 30 June 2025	363,324	363,324

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

	2025 Actual	2024 Actual
	\$	\$
Depreciation on right-of-use assets	(181,462)	(181,461)
Finance charge on lease liabilities	(12,985)	(16,057)
Total amount recognised in the statement of comprehensive income	(194,447)	(197,518)
Total cash outflow from leases	(206,195)	(200,215)

(b) Lease Liabilities

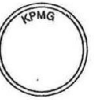
Current	230,711	211,623
Non-current	241,288	453,586
	471,999	665,209

The City has one plant and equipment lease that has been recognised as a lease liability. The term of the lease is ten years and the lease has a minimum lease payment commitment, with a variable payment component based on consumption over and above the minimum commitment.

The City is an intermediate lessor whereby the City has subleased to a third party land subject to lease. The City has classified these leases as finance leases as the terms of the head lease and sublease are equal. The head lease is recognised as a lease liability. The term of the lease is 50 years and the lease payment commitments are apportioned between finance costs and amortisation of the recognised liability.

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.



CITY OF ALBANY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

11. LEASES (Continued)

(a) Right-of-Use Assets (continued)

MATERIAL ACCOUNTING POLICIES
Leases

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

At the commencement date, a right-of-use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the City 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 27(c).

Right-of-use assets - measurement

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

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

Right-of-use assets - depreciation

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

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

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

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

2025 Actual	2024 Actual
\$	\$
1,149,657	890,323
1,071,997	795,731
1,004,583	793,079
929,753	725,310
838,928	659,113
771,598	635,017
5,766,516	4,498,573
1,543,859	1,655,499

Amounts recognised in profit or loss for Property, Plant and Equipment Subject to Lease

Rental income

MATERIAL ACCOUNTING POLICIES

The City as Lessor

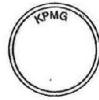
Upon entering into each contract as a lessor, the City assesses if the lease is a finance or operating lease.

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

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

When a contract is determined to include lease and non-lease components, the City applies AASB 15 Revenue from Contracts with Customers to allocate the consideration under the contract to each component.

The City has leased land to the Albany Motorsport Venues Inc. as part of the construction of the Albany Motorsport Park through a concessionary lease agreement. The lease is for a period of 20 years and is disclosed as an operating lease in the City's financial statements. At the end of the lease, the Land and related improvements will, at the discretion of the City, revert back to the City.



CITY OF ALBANY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

12. TRADE AND OTHER PAYABLES

	2025	2024
	\$	\$
Current		
Sundry creditors	6,473,547	3,754,886
Accrued interest on long term borrowings	22,397	25,166
Accrued salaries and wages	510,273	337,295
Sundry accruals	778,197	1,110,266
Income received in advance	576,065	684,854
Prepaid rates	2,609,507	2,297,724
Bonds and deposits held	1,810,002	1,736,146
	12,779,988	9,946,337

MATERIAL ACCOUNTING POLICIES

Financial liabilities

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

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

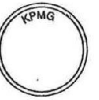
Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and any consideration paid, including the transfer of non-cash assets or liabilities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

Trade and other payables

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

Prepaid rates

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



CITY OF ALBANY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

13. OTHER LIABILITIES

	2025	2024
	\$	\$
Current		
Contract liabilities	849,779	144,262
Capital grant/contributions liabilities	2,028,378	3,914,996
	2,878,157	4,059,258
Non-current		
Capital grant/contributions liabilities	921,311	906,187
	921,311	906,187
Reconciliation of changes in contract liabilities		
Opening balance	144,262	908,343
Additions	849,779	95,262
Revenue from contracts with customers included as a contract liability at the start of the period	(144,262)	(859,343)
	849,779	144,262
The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$850,000 (2024: \$144,000)		
The City expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.		
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	4,821,183	3,110,119
Additions	1,206,244	3,575,387
Revenue from capital grant/contributions held as a liability at the start of the period	(3,077,738)	(1,864,323)
	2,949,689	4,821,183
Expected satisfaction of capital grant/contribution liabilities		
Less than 1 year	2,028,378	3,914,996
1 to 2 years	0	0
2 to 3 years	0	0
3 to 4 years	0	0
4 to 5 years	0	0
> 5 years	921,311	906,187
	2,949,689	4,821,183

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

MATERIAL ACCOUNTING POLICIES

Contract liabilities

Contract liabilities represent the City's obligation to transfer goods or services to a customer for which the City 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 City's obligations to construct recognisable non-financial assets to identified specifications to be controlled by the City 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 23(i)) due to the unobservable inputs, including own credit risk.



CITY OF ALBANY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

14. BORROWINGS

	Note	2025			2024		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Long Term Borrowings		1,013,885	3,085,023	4,098,908	1,264,027	2,603,906	3,867,933
Total secured borrowings	27(a)	1,013,885	3,085,023	4,098,908	1,264,027	2,603,906	3,867,933

Secured liabilities and assets pledged as security
Bank loans are secured by a floating charge over the assets of the City of Albany.

The City of Albany has complied with the financial covenants of its borrowing facilities during the 2025 and 2024 financial years.

MATERIAL ACCOUNTING POLICIES

Borrowing costs

The City 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 23(i)) due to the unobservable inputs, including own credit risk.

Risk

Information regarding exposure to risk can be found at Note 22. Details of individual borrowings required by regulations are provided at Note 27(a).



CITY OF ALBANY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

15. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	2025	2024
Current provisions	\$	\$
Employee benefit provisions		
Annual leave	2,881,160	2,689,128
Long service leave	4,523,411	4,469,816
	7,404,571	7,158,944
Total current employee related provisions	7,404,571	7,158,944
Non-current provisions		
Employee benefit provisions		
Long service leave	744,736	701,391
	744,736	701,391
Total non-current employee related provisions	744,736	701,391
Total employee related provisions	8,149,307	7,860,335

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

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

	Note	2025	2024
Amounts are expected to be settled on the following basis:		\$	\$
Less than 12 months after the reporting date		3,020,897	2,808,765
More than 12 months from reporting date		5,128,410	5,051,570
		8,149,307	7,860,335
Expected reimbursements of employee related provisions from other WA local governments included within other receivables	5	(115,414)	(95,132)

MATERIAL ACCOUNTING POLICIES

Employee benefits

The City'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

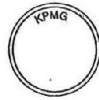
Provision is made for the City's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, 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 City'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 City's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the City 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.



CITY OF ALBANY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

16. OTHER PROVISIONS

	Provision for remediation	Provision for waste site rehabilitation	Total
	\$	\$	\$
Opening balance at 1 July 2024			
Current provisions	242,391	0	242,391
Non-current provisions	0	11,097,000	11,097,000
	242,391	11,097,000	11,339,391
Additional/(Reduction of) provision	(32,957)	0	(32,957)
Charged to profit or loss			
- unwinding of discount	0	175,376	175,376
Balance at 30 June 2025	209,434	11,272,376	11,481,810
Comprises			
Current	209,434	0	209,434
Non-current	0	11,272,376	11,272,376
	209,434	11,272,376	11,481,810

Other provisions

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

Provision for remediation

Under the agreements for the City's gravel pits and waste facilities, the City has a legal obligation to restore the sites. A provision for remediation is recognised when:

- there is a present obligation as a result of activities undertaken;
- it is probable that an outflow of economic benefits will be required to settle the obligation; and
- the amount of the provision can be measured reliably

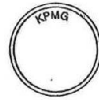
The provision for future remediation costs is the best estimate of the present value of the expenditure required to settle the remediation obligation at the reporting date. Future remediation costs are reviewed annually and any changes in the estimate are reflected in the present value of the remediation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

MATERIAL ACCOUNTING POLICIES

Provisions

Provisions are recognised when the City 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.



CITY OF ALBANY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

17. 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	2025 Actual \$	2024 Actual \$
Cash and cash equivalents	3	15,085,170	14,654,711
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	8,941,390	6,956,924
- Financial assets at amortised cost	4	42,250,000	44,500,000
		51,191,390	51,456,924
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	28	51,191,390	51,456,924
Total restricted financial assets		51,191,390	51,456,924

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

Net result	19,422,393	10,869,375
Non-cash items:		
Adjustments to fair value of financial assets at fair value through profit or loss	11,542	(5,469)
Depreciation/amortisation	19,886,213	20,085,513
(Profit)/loss on sale of asset	(55,556)	1,214,422
Grants received non-cash	(4,352,816)	(2,956,497)
Changes in assets and liabilities:		
(Increase)/decrease in trade and other receivables	(2,184,892)	17,090
(Increase)/decrease in other assets	1,680,192	(4,371,594)
(Increase)/decrease in inventories	234,091	(79,703)
Increase/(decrease) in trade and other payables	2,833,652	670,933
Increase/(decrease) in employee related provisions	288,972	615,813
Increase/(decrease) in other provisions	142,419	206,097
Increase/(decrease) in contract liabilities / unspent grants	(1,165,977)	946,983
Capital grants, subsidies and contributions	(18,969,257)	(10,805,021)
Net cash provided by/(used in) operating activities	17,770,976	16,407,942

(c) **Undrawn Borrowing Facilities**

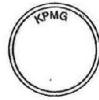
Credit Standby Arrangements

Bank overdraft limit	0	0
Bank overdraft at balance date	0	0
Credit card limit	75,000	55,000
Credit card balance at balance date	0	0
Total amount of credit unused	75,000	55,000

Loan facilities

Loan facilities - current	1,013,885	1,264,027
Loan facilities - non-current	3,085,023	2,603,906
Total facilities in use at balance date	4,098,908	3,867,933

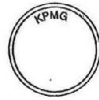
Unused loan facilities at balance date	NIL	NIL
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CITY OF ALBANY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

18. REVALUATION SURPLUS

	2025 Opening Balance	Total Movement on Revaluation	2025 Closing Balance	2024 Opening Balance	2024 Closing Balance
	\$	\$	\$	\$	\$
Land and buildings	71,122,805	0	71,122,805	71,122,805	71,122,805
Furniture and equipment	1,230,932	0	1,230,932	1,230,932	1,230,932
Plant and equipment	3,608,013	0	3,608,013	3,608,013	3,608,013
Paintings	406,769	0	406,769	406,769	406,769
Roads	95,260,987	0	95,260,987	95,260,987	95,260,987
Footpaths	2,699,385	0	2,699,385	2,699,385	2,699,385
Drainage	31,820,030	0	31,820,030	31,820,030	31,820,030
Parks, gardens and reserves	14,277,497	0	14,277,497	14,277,497	14,277,497
Other	36,727,844	0	36,727,844	36,727,844	36,727,844
	257,154,262	0	257,154,262	257,154,262	257,154,262



CITY OF ALBANY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

19. CONTINGENT LIABILITIES

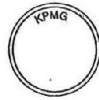
The City, together with the Water Corporation, is part of a joint venture agreement ("JV") which owns a liquid waste facility. This facility is not in operation and is currently in care and maintenance. Indications from the Water Corporation is that this facility will not be used in the future. If at some point in the future the JV intends to decommission the facility, the JV will be liable for the associated decommissioning costs, however as at 30 June 2025 it is uncertain if and/or when this will occur. The City considers the decommissioning of the site a possible future obligation, however it is an uncertain future event that is not wholly within the control of the City.

20. CAPITAL COMMITMENTS

	2025	2024
	\$	\$
Contracted for:		
- capital expenditure projects	4,026,139	3,965,645
	4,026,139	3,965,645
Payable:		
- not later than one year	4,026,139	3,965,645

The capital expenditure projects outstanding at the end of the current reporting period represent the Kalgan Fire Shed Construction, the Southern Ocean Surf Reef, the Little Grove Finger Jetty Replacement, and the Albany Motorsports Park Racetrack Construction.

The prior years commitments was for the Albany Surf Life Saving Club Redevelopment, Kalgan Fire Shed Construction, the Middleton Beach Public Toilet Refurbishment, the Construction of the Albany Tennis Centre and the Airport Drainage Upgrade.



CITY OF ALBANY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

21. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

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

Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
Mayor's annual allowance	97,115	97,115	93,380
Mayor's meeting attendance fees	51,412	51,412	49,373
Mayor's annual allowance for ICT expenses	3,500	3,500	3,493
Mayor's annual allowance for travel and accommodation expenses	50	50	50
	152,077	152,077	146,296
Deputy Mayor's annual allowance	24,279	24,279	22,717
Deputy Mayor's meeting attendance fees	34,278	34,278	30,364
Deputy Mayor's annual allowance for ICT expenses	3,500	3,500	3,493
Deputy Mayor's annual allowance for travel and accommodation expenses	50	50	50
	62,107	62,107	56,624
All other council member's meeting attendance fees	308,502	308,502	319,500
All other council member's annual allowance for ICT expenses	31,500	31,500	33,658
All other council member's annual allowance for travel and accommodation expenses	450	450	481
	340,452	340,452	353,639
21(b)	554,636	554,636	556,559

(b) Key Management Personnel (KMP) Compensation

City during the year are as follows:

Short-term employee benefits	1,097,525	994,722
Post-employment benefits	122,104	108,974
Employee - other long-term benefits	25,107	23,693
Council member costs	554,636	556,559
	1,799,372	1,683,948

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

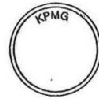
These amounts are the current-year's cost of the City's superannuation contributions made during the year.

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.



CITY OF ALBANY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

21. RELATED PARTY TRANSACTIONS

Transactions with related parties

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

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

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

	2025 Actual \$	2024 Actual \$
Sale of goods and services	10,731	2,465
Purchase of goods and services	1,056,125	15,778
Amounts outstanding from related parties:		
Trade and other receivables	1,378	0
Amounts payable to related parties:		
Trade and other payables	53,546	0

Related Parties

The City'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 City, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 21(a) and 21(b).

ii. Other Related Parties

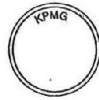
During the previous year, a company controlled by a related party of a council member, was awarded a contract under the selective tender process on terms and conditions equivalent for those that prevail in arm's length transactions under the City's procurement process.

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

Outside of normal citizen type transactions with the City, 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 City

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



CITY OF ALBANY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

22. FINANCIAL RISK MANAGEMENT

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

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

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

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

(a) Interest rate risk

Cash and cash equivalents

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

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

	Weighted Average Interest Rate %	Carrying Amounts \$	Fixed Interest Rate \$	Variable Interest Rate \$
2025				
Cash and cash equivalents	4.25%	15,085,170	3,750,000	11,335,170
Financial assets at amortised cost - term deposits	4.62%	53,750,000	53,750,000	0
2024				
Cash and cash equivalents	4.62%	14,654,711	6,000,000	8,654,711
Financial assets at amortised cost - term deposits	5.07%	52,500,000	52,500,000	0

Sensitivity

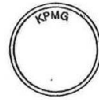
Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2025 \$	2024 \$
Impact of a 1% movement in interest rates on profit or loss and equity*	113,352	86,547

* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The City manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The City does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 27(a).



CITY OF ALBANY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

22. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

The City's major trade and other receivables comprise rates and charges contractual non-statutory user fees and charges, grants, contributions and reimbursements. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The City manages this risk by monitoring outstanding debt and employing debt recovery policies.

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

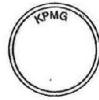
The level of outstanding receivables is reported to council monthly and benchmarks are set and monitored for acceptable collection performance.

The City applies the AASB 9 Financial Instruments simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade and other receivables. To measure the expected credit losses, receivables from grants, contributions and reimbursements are separated from other trade receivables due to the difference in payment terms and security. Additionally rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable. The City has assessed the expected credit loss for rates receivable as nil.

The expected loss rates are based on the payment profiles of trade and other receivables over a period of 36 months before 1 July 2024 or 1 July 2025 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of users to settle the receivables.

The loss allowance as at 30 June 2025 and 30 June 2024 was determined as follows for trade and other receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2025					
Trade receivables					
Expected credit loss	0.00%	1.00%	2.50%	95.26%	
Gross carrying amount	2,539,143	66,998	2,965	480,017	3,089,123
Loss allowance	0	670	74	457,264	458,008
Other receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	62,510	0	0	0	62,510
Loss allowance	0	0	0	0	0
30 June 2024					
Trade receivables					
Expected credit loss	12.77%	2.00%	68.13%	2.09%	
Gross carrying amount	1,385,123	160,794	225,542	15,279	1,786,738
Loss allowance	176,844	3,216	153,653	320	334,033
Other receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	52,610	4,719	571	40,372	98,272
Loss allowance	0	0	0	0	0



CITY OF ALBANY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

22. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

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

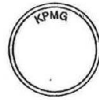
	Trade receivables		Other receivables		Contract Assets	
	2025 Actual	2024 Actual	2025 Actual	2024 Actual	2025 Actual	2024 Actual
Opening loss allowance as at 1 July	\$ 334,033	\$ 88,687	\$ 0	\$ 0	\$ 0	\$ 0
Increase in loss allowance recognised in profit or loss during the year	149,881	308,432	0	0	0	0
Receivables written off during the year as uncollectible	(25,906)	(63,086)	0	0	0	0
Unused amount reversed	0	0	0	0	0	0
Closing loss allowance at 30 June	458,008	334,033	0	0	0	0

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

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

Contract Assets

The City's contract assets represent work completed, which have not been invoiced at year end. This is due to the City not having met all the performance obligations in the contract which give an unconditional right to receive consideration. The City applies the simplified approach to measure expected credit losses which uses a lifetime expected loss allowance for all contract assets. To measure the expected credit losses, contract assets have been grouped based on shared credit risk characteristics and the days past due. The City has determined that contract assets / grants receivables have significantly lower risk characteristics than other trade receivables. The City has therefore concluded that the expected credit loss rates for contract assets/grants receivable is nil.



CITY OF ALBANY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

22. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The City manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 17(c).

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

	Due within 1 year \$	Due between 1 & 5 years \$	Due after 5 years \$	Total contractual cash flows \$	Carrying amount \$
2025					
Trade and other payables	12,779,988	0	0	12,779,988	12,779,988
Borrowings	1,173,961	2,148,911	1,365,366	4,688,238	4,098,908
Lease liabilities	230,711	241,288	0	471,999	471,999
	14,184,660	2,390,199	1,365,366	17,940,225	17,350,895
2024					
Trade and other payables	9,946,337	0	0	9,946,337	9,946,337
Borrowings	1,411,934	1,979,910	963,000	4,354,844	3,867,933
Lease liabilities	211,623	453,586	0	665,209	665,209
	11,569,894	2,433,496	963,000	14,966,390	14,479,479



CITY OF ALBANY
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23. OTHER MATERIAL ACCOUNTING POLICIES

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

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

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

b) Current and non-current classification
The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the City's operational cycle. In the case of liabilities where the City 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 City'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 City 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 City contributes to a number of Superannuation Funds on behalf of employees. All funds to which the City contributes are defined contribution plans.

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

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

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

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

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

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

Level 1
Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2
Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3
Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques
The City 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 City 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 City 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 City's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

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

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

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

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



CITY OF ALBANY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

24. FUNCTION AND ACTIVITY

(a) Service objectives and descriptions

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

Objective Governance	Description
To provide a decision making process for the efficient allocation of scarce resources.	Includes the activities of members of the council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.
General purpose funding	
To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
Law, order, public safety	
To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
Health	
To provide an operational framework for environmental and community health.	Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.
Education and welfare	
To provide services to disadvantaged persons, the elderly, children and youth.	Elderly person's activities and support, community services planning, disabled persons, youth services, aboriginal issues, playgroup, pre-schools and other welfare and voluntary persons.
Community amenities	
To provide services required by the community.	Refuse collection services, including recycling, greenwaste and hardwaste. Operation of landfill facilities, administration of the Town Planning Scheme, public amenities and urban stormwater drainage works. Protection of the environment, coastline and waterways. Environmental planning.
Recreation and culture	
To establish and effectively manage infrastructure and resource which will help the social well being of the community.	Maintenance of halls, recreation and cultural facilities, including sportsgrounds, parks, gardens, reserves, playgrounds and foreshore amenities. Maintenance of boat ramps and jetties. Townscape works. Operation of the Library, Albany Leisure Centre, Vancouver, Art Centre, and other cultural activities.
Transport	
To provide safe, effective and efficient transport services to the community.	Construction & maintenance of roads, drainage, footpaths, bridges, and traffic signs. Maintenance of pump stations and road verges. Strategic planning for transport and traffic flows. Street lighting and street cleaning. Airport operation. Parking control and car park maintenance.
Economic services	
To help promote the city and its economic well being.	Tourism and area promotion, operation of the Visitor Centre, Sister City expenses, City marketing and economic development, implementation of building control, operation of plant nursery.
Other property and services	
To monitor and control council's overheads operating accounts.	Private works operation, plant repair, public works overhead, land acquisition (including town planning schemes) and subdivision development and sales.

CITY OF ALBANY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

24. FUNCTION AND ACTIVITY

(a) Income and expenses

Income excluding grants, subsidies and contributions and capital grants, subsidies and contributions

	2025 Actual \$	2024 Actual \$
General purpose funding	50,935,153	48,280,720
Law, order, public safety	472,702	117,471
Health	118,049	123,027
Education and welfare	1,811,283	1,667,144
Community amenities	12,865,150	11,866,984
Recreation and culture	3,585,513	3,330,914
Transport	2,906,537	2,616,254
Economic services	2,419,287	2,255,380
Other property and services	1,412,138	1,979,678
	76,525,812	72,237,572

Grants, subsidies and contributions and capital grants, subsidies and contributions

Governance	3,990	2,491
General purpose funding	4,010,143	5,462,609
Law, order, public safety	3,119,574	1,576,539
Education and welfare	60,788	68,018
Community amenities	302,220	177,827
Recreation and culture	17,000,967	7,010,191
Transport	11,243,471	9,348,947
Economic services	164,927	240,397
Other property and services	3,484,568	821,714
	39,390,648	24,708,733

Total Income

115,916,460 96,946,305

Expenses

Governance	(4,656,150)	(4,887,920)
General purpose funding	(1,424,657)	(729,163)
Law, order, public safety	(5,292,768)	(3,702,089)
Health	(1,124,052)	(1,007,657)
Education and welfare	(2,540,768)	(2,400,512)
Community amenities	(15,804,491)	(14,637,512)
Recreation and culture	(30,224,306)	(24,782,784)
Transport	(25,947,791)	(24,575,067)
Economic services	(5,249,477)	(5,140,412)
Other property and services	(4,229,607)	(4,213,814)
Total expenses	(96,494,067)	(86,076,930)

Net result for the period

19,422,393 10,869,375

(b) Total Assets

Governance	45,836,212	44,155,278
General purpose funding	818,674	845,766
Law, order, public safety	6,198,991	5,651,567
Health	217,011	226,077
Education and welfare	861,982	785,423
Community amenities	39,017,498	35,078,357
Recreation and culture	112,004,227	114,196,736
Transport	389,318,089	377,188,009
Economic services	16,324,300	16,666,994
Other property and services	73,860,548	71,931,155
Unallocated	24,736,631	20,909,578
	709,194,163	687,634,940

CITY OF ALBANY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

25. RATING INFORMATION

(a) General Rates

RATE TYPE	Rate Description	Basis of valuation	Rate in \$	Number of Properties	2024/25 Actual Value*	2024/25 Actual Rate	2024/25 Actual Interim Rates	2024/25 Budget Rate	2024/25 Budget Interim Rate	2024/25 Budget Total Revenue	2023/24 Actual Total Revenue
Residential	Gross rental valuation		11.0873	16,324	365,857,188	40,563,684	352,018	40,570,682	210,000	40,780,682	38,879,734
Rural	Unimproved valuation		0.2815	837	1,071,051,510	3,015,010	0	3,015,010	0	3,015,010	3,098,656
Total general rates			Minimum Payment	17,161	1,436,908,698	43,578,694	352,018	43,585,692	210,000	43,795,692	41,978,390
Minimum payment			\$								
Residential	Gross rental valuation		1.222	1,104	7,082,600	1,349,088	0	1,349,088	0	1,349,088	1,337,150
Rural	Unimproved valuation		1.316	830	263,033,437	1,092,280	0	1,092,280	0	1,092,280	848,360
Total minimum payments				1,934	270,116,037	2,441,368	0	2,441,368	0	2,441,368	2,185,510
Total general rates and minimum payments				19,095	1,707,024,735	46,020,062	352,018	46,027,060	210,000	46,237,060	44,163,900
Ex-gratia Rates											
Total amount raised from rates (excluding general rates)				4	1,249,120	156,192	0	150,000	0	150,000	150,660
Rates assessment write-off's				4	1,249,120	156,192	0	150,000	0	150,000	150,660
Total Rates											
Rate instalment interest											
Rate overdue interest											

The rate revenue was recognised from the rate record as soon as practicable after the City 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.



CITY OF ALBANY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

26. DETERMINATION OF SURPLUS OR DEFICIT

	Note	2024/25 (30 June 2025 Carried Forward) \$	2024/25 Budget (30 June 2025 Carried Forward) \$	2023/24 (30 June 2024 Carried Forward) \$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals		(172,214)	(23,662)	(415,427)
Less: Fair value adjustments to financial assets at fair value through profit or loss		11,542	0	(5,469)
Add: Implicit interest		0	185,143	0
Less: Gain on Sublease		(191,480)	0	0
Add: Loss on disposal of assets		116,658	582,423	1,629,849
Add: Depreciation	10(a)	19,886,213	18,858,067	20,085,513
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates		(86,394)	0	(144,433)
Finance Lease Receivable		8,078	0	5,537
Employee benefit provisions		43,345	0	71,581
Other provisions		175,376	0	172,207
Capital grant/contributions liabilities		15,124	0	55,654
Lease liabilities		0	0	0
Non-cash amounts excluded from operating activities		19,806,248	19,601,971	21,455,012
(b) Non-cash amounts excluded from investing activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to investing activities				
Non cash capital grants, subsidies and contributions		(4,352,816)	0	(2,956,497)
Non-cash amounts excluded from investing activities		(4,352,816)	0	(2,956,497)
(c) 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	28	(51,191,390)	(40,562,114)	(51,456,924)
Less: Financial assets at amortised cost - self supporting loans	4(a)	(15,550)	(15,074)	(15,074)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	14	1,013,885	1,019,890	1,264,027
- Current portion of lease liabilities	11(b)	230,711	202,474	211,621
Total adjustments to net current assets		(49,962,344)	(39,354,824)	(49,996,350)
Net current assets used in the Statement of Financial Activity				
Total current assets		80,793,355	61,500,688	79,111,610
Less: Total current liabilities		(24,516,746)	(22,145,864)	(22,882,580)
Less: Total adjustments to net current assets		(49,962,344)	(39,354,824)	(49,996,350)
Surplus or deficit after imposition of general rates		6,314,265	0	6,232,680



CITY OF ALBANY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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27. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Actual				Budget			
	Principal at 1 July 2023	New Loans During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024	Principal at 1 July 2024	New Loans During 2024-25	Principal Repayments During 2024-25	Principal at 30 June 2025
	\$	\$	\$	\$	\$	\$	\$	\$
ALAC Redevelopment	784,416	0	(178,116)	606,300	606,300	0	(189,606)	416,694
ALAC Redevelopment	881,754	0	(152,576)	729,178	729,178	0	(163,632)	565,546
Town Square Upgrade	60,320	0	(60,320)	0	0	0	0	0
Fort Entrance and Public Space	60,320	0	(60,320)	0	0	0	0	0
Centennial Park Stage 1	250,598	0	(124,117)	126,481	0	0	(126,481)	0
Town Hall	798,842	0	(261,576)	537,266	537,266	0	(266,253)	271,013
Emu Point Boat Pens	1,257,754	0	(64,512)	1,193,242	1,193,242	0	(66,174)	1,127,068
Roadworks - 03/04	68,980	0	(68,980)	0	0	0	0	0
Roadworks - 04/05	319,688	0	(155,250)	164,448	164,448	0	(164,448)	0
Stirling Terrace Upgrade	48,256	0	(48,256)	0	0	0	0	0
Fort Cafe, Retail & Admin Upgrade	72,385	0	(72,385)	0	0	0	0	0
Visitor Centre Building	434,703	0	(104,044)	330,659	330,659	0	(107,074)	223,585
Admin Building 1	181,306	0	(88,045)	93,261	93,261	0	(93,261)	0
Land - Lake Warburton Road	171,256	0	(84,158)	87,098	87,098	0	(87,097)	0
Artificial Surf Reef	0	0	0	0	0	1,495,000	0	1,495,000
Total	5,390,588	0	(1,522,855)	3,867,733	3,741,451	1,495,000	(1,137,545)	4,098,906



CITY OF ALBANY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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27. BORROWING AND LEASE LIABILITIES (Continued)

Borrowing Finance Cost Payments									
Purpose	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2025	Budget for year ending 30 June 2025	Actual for year ending 30 June 2024		
ALAC Redevelopment	30	WATC*	6.35%	28/06/2027	\$ (40,347)	\$ (35,537)	\$ (52,938)		
ALAC Redevelopment	32	WATC*	7.12%	26/06/2028	(54,425)	(49,056)	(66,442)		
Town Square Upgrade	33	WATC*	4.39%	2/04/2024	0	0	(1,724)		
Forts Entrance and Public Space	36	WATC*	4.39%	2/04/2024	0	0	(1,724)		
Centennial Park Stage 1	37	WATC*	3.81%	1/07/2024	0	0	(9,481)		
Town Hall	44	WATC*	1.78%	6/06/2028	(11,231)	(10,073)	(17,767)		
Emu Point Boat Pens	46	WATC*	2.56%	6/06/2039	(38,216)	(35,845)	(40,360)		
Roadworks - 03/04	23	CBA**	6.62%	29/06/2024	0	0	(3,548)		
Roadworks - 04/05	28	WATC*	5.84%	28/06/2025	(9,114)	(7,800)	(19,268)		
Stirling Terrace Upgrade	34	WATC*	4.39%	2/04/2024	0	0	(1,379)		
Forts Cafe, Retail & Admin Upgrade	35	WATC*	4.39%	2/04/2024	0	0	(2,068)		
Visitor Centre Building	43	WATC*	2.89%	15/06/2027	(10,743)	(10,041)	(14,513)		
Admin Building 1	25	WATC*	5.84%	29/04/2025	(4,064)	(4,726)	(9,989)		
Land - Lake Warburton Road	40	WATC*	2.37%	23/06/2025	(2,638)	(2,376)	(6,175)		
Artificial Surf Reef	47	WATC*	4.27%	29/05/2032	(6,671)	0	0		
Total					(177,449)	(155,454)	(247,386)		
Total Finance Cost Payments					(177,449)	(155,454)	(247,386)		

* WA Treasury Corporation
** Commonwealth Bank of Australia

(b) New Borrowings - 2024/25

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate %	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2025 Actual	2025 Budget	2025 Actual	2025 Budget		
Artificial Surf Reef	WATC	NEW	7	4.27%	\$ 1,495,000	\$ 1,495,000	\$ 1,495,000	\$ 1,495,000	\$ (6,671)	\$ 0
					1,495,000	1,495,000	1,495,000	1,495,000	(6,671)	0



CITY OF ALBANY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

27. BORROWING AND LEASE LIABILITIES (Continued)

(c) Lease Liabilities									
Purpose	Note	Actual			Budget				
		Principal at 1 July 2023	New Leases During 2023-24	Principal at 30 June 2024	Principal Repayments During 2023-24	New Leases During 2024-25	Principal Repayments During 2024-25	Principal at 1 July 2024	Principal at 30 June 2025
ALAC Biofuels		\$ 830,013	\$ 0	\$ (184,057)	\$ 0	\$ (193,101)	\$ 452,855	\$ 661,812	\$ 459,338
Emu Point Reserve		19,354	0	(101)	0	(109)	19,144	19,253	19,152
Total Lease Liabilities	11(b)	849,367	0	(184,158)	0	(193,210)	471,999	681,065	478,490
Lease Finance Cost Payments									
Purpose	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2025	Budget for year ending 30 June 2025	Lease Term			
ALAC Biofuels	Blue Sky Renewables	1.63%	30/06/2027	\$ (12,091)	\$ (8,873)	10 Years			
Emu Point Reserve	Department of Planning, et al	4.90%	1/07/2071	(894)	(694)	50 Years			
Total Finance Cost Payments				(12,985)	(9,767)				

CITY OF ALBANY
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28. RESERVE ACCOUNTS

	Restricted by legislation/agreement																			
	Public Open Space					Emu Point Marina														
	2025 Opening Balance	2025 Actual Transfer to	2025 Actual Transfer (from)	2025 Actual Closing Balance	2025 Budget Opening Balance	2025 Budget Transfer to	2025 Budget Transfer (from)	2025 Budget Closing Balance	2024 Actual Opening Balance	2024 Actual Transfer to	2024 Actual Transfer (from)	2024 Actual Closing Balance	2024 Actual Closing Balance	2024 Actual Closing Balance	2024 Actual Closing Balance	2024 Actual Closing Balance	2024 Actual Closing Balance	2024 Actual Closing Balance	2024 Actual Closing Balance	2024 Actual Closing Balance
(a)	271,200	0	0	271,200	163,800	0	0	163,800	93,800	177,400	0	271,200	271,200	271,200	271,200	271,200	271,200	271,200	271,200	271,200
(b)	70,504	54,605	(42,436)	82,673	101,103	50,000	(15,000)	136,103	66,103	40,780	(36,379)	70,504	70,504	70,504	70,504	70,504	70,504	70,504	70,504	70,504
	341,704	54,605	(42,436)	353,873	264,903	50,000	(15,000)	299,903	159,903	218,180	(36,379)	341,704	341,704	341,704	341,704	341,704	341,704	341,704	341,704	341,704
Restricted by council																				
(c)	6,901,135	3,137,478	(1,417,473)	8,621,140	7,361,274	2,697,933	(1,432,194)	8,627,013	5,832,068	3,155,518	(2,066,451)	6,901,135	6,901,135	6,901,135	6,901,135	6,901,135	6,901,135	6,901,135	6,901,135	6,901,135
(d)	0	0	0	0	0	0	0	0	383,618	0	(383,618)	0	0	0	0	0	0	0	0	0
(e)	0	0	0	0	0	0	0	0	278,910	25,000	(101,910)	0	0	0	0	0	0	0	0	0
(f)	816,886	296,238	0	1,113,124	801,600	296,238	(100,000)	997,838	278,455	538,431	0	816,886	816,886	816,886	816,886	816,886	816,886	816,886	816,886	816,886
(g)	0	0	0	0	0	0	0	0	355,331	168,592	(524,923)	0	0	0	0	0	0	0	0	0
(h)	0	0	0	0	0	0	0	0	68,311	0	(68,311)	0	0	0	0	0	0	0	0	0
(i)	710,352	1,058,551	(773,853)	995,050	675,303	119,449	(176,383)	618,369	623,871	920,471	(833,990)	710,352	710,352	710,352	710,352	710,352	710,352	710,352	710,352	710,352
(j)	1,948,247	342,735	(306,741)	1,984,241	1,848,715	342,735	(880,435)	1,311,015	1,813,164	1,044,787	(909,704)	1,948,247	1,948,247	1,948,247	1,948,247	1,948,247	1,948,247	1,948,247	1,948,247	1,948,247
(k)	2,513,022	610,536	(500,000)	2,623,558	2,003,592	567,266	(821,000)	1,739,858	1,983,478	519,544	(909,704)	2,513,022	2,513,022	2,513,022	2,513,022	2,513,022	2,513,022	2,513,022	2,513,022	2,513,022
(l)	4,181,845	3,591,005	(2,387,217)	5,395,633	4,692,736	3,481,218	(6,741,211)	1,432,743	5,703,875	550,627	(2,072,857)	4,181,845	4,181,845	4,181,845	4,181,845	4,181,845	4,181,845	4,181,845	4,181,845	4,181,845
(m)	8,124,752	1,545,188	(1,513,592)	8,156,348	7,471,463	1,425,517	(4,833,504)	4,063,476	7,697,672	1,528,338	(1,091,256)	8,124,752	8,124,752	8,124,752	8,124,752	8,124,752	8,124,752	8,124,752	8,124,752	8,124,752
(n)	4,371,981	11,567,724	(12,142,978)	3,796,727	4,653,474	10,400,343	(11,652,866)	3,400,951	4,773,078	10,569,270	(10,970,367)	4,371,981	4,371,981	4,371,981	4,371,981	4,371,981	4,371,981	4,371,981	4,371,981	4,371,981
(o)	2,634,032	540,689	(1,341,615)	1,833,086	2,521,779	540,689	(1,460,000)	1,602,448	1,134,051	1,499,981	(900,000)	2,634,032	2,634,032	2,634,032	2,634,032	2,634,032	2,634,032	2,634,032	2,634,032	2,634,032
(p)	5,994,260	643,219	(1,494,967)	5,142,512	5,633,507	328,276	(1,753,164)	4,208,619	5,524,177	1,370,083	(900,000)	5,994,260	5,994,260	5,994,260	5,994,260	5,994,260	5,994,260	5,994,260	5,994,260	5,994,260
(q)	1,181,807	62,093	0	1,243,900	770,566	20,000	0	790,566	735,191	446,616	(432,034)	1,181,807	1,181,807	1,181,807	1,181,807	1,181,807	1,181,807	1,181,807	1,181,807	1,181,807
(r)	2,106,069	362,077	0	2,468,146	2,009,558	187,907	(96,000)	2,102,465	1,758,136	347,933	0	2,106,069	2,106,069	2,106,069	2,106,069	2,106,069	2,106,069	2,106,069	2,106,069	2,106,069
(s)	1,830,061	497,299	(840,000)	1,487,360	1,778,952	146,553	(840,000)	1,085,505	931,052	899,008	(477,742)	1,830,061	1,830,061	1,830,061	1,830,061	1,830,061	1,830,061	1,830,061	1,830,061	1,830,061
(t)	0	0	0	0	0	0	0	0	477,742	0	(477,742)	0	0	0	0	0	0	0	0	0
(u)	0	0	0	0	0	0	0	0	432,034	0	(432,034)	0	0	0	0	0	0	0	0	0
(v)	5,166,119	3,250,579	(5,166,119)	3,250,579	5,166,118	5,372,763	(5,166,118)	5,372,763	5,761,712	5,166,119	(5,761,712)	5,166,119	5,166,119	5,166,119	5,166,119	5,166,119	5,166,119	5,166,119	5,166,119	5,166,119
(w)	0	0	0	0	0	0	0	0	324,397	100,821	(425,218)	0	0	0	0	0	0	0	0	0
(x)	385,368	105,323	(29,272)	461,419	330,625	112,344	(90,789)	352,170	309,080	98,611	(22,323)	385,368	385,368	385,368	385,368	385,368	385,368	385,368	385,368	385,368
(y)	7,000	1,000	0	8,000	7,000	1,000	0	8,000	6,000	1,000	0	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
(za)	0	0	0	0	0	0	0	0	201,445	137,543	(338,988)	0	0	0	0	0	0	0	0	0
(aa)	906,187	15,124	0	921,311	1,002,925	0	0	1,002,925	860,531	68,913	(13,257)	906,187	906,187	906,187	906,187	906,187	906,187	906,187	906,187	906,187
(ab)	1,336,097	500,000	(480,714)	1,345,383	1,336,097	463,903	(254,514)	1,545,496	836,097	500,000	(1,336,097)	1,336,097	1,336,097	1,336,097	1,336,097	1,336,097	1,336,097	1,336,097	1,336,097	1,336,097
(ac)	51,116,220	28,126,838	(28,404,541)	50,837,517	50,065,284	28,494,114	(36,297,188)	40,262,210	49,001,304	31,325,351	(29,211,435)	51,116,220	51,116,220	51,116,220	51,116,220	51,116,220	51,116,220	51,116,220	51,116,220	51,116,220
	51,456,924	28,181,443	(28,446,977)	51,191,390	50,330,187	28,544,114	(36,312,188)	40,562,113	49,161,207	31,543,531	(29,247,814)	51,456,924	51,456,924	51,456,924	51,456,924	51,456,924	51,456,924	51,456,924	51,456,924	51,456,924

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

CITY OF ALBANY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

28. 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 legislation/agreement	
(a) Public Open Space	To receipt funds for the purpose of Public Open Space.
(b) Emu Point Marina	To receipt leasing revenue to be used to manage, repair and maintain the Emu Point Marina Reserve (42964).
Restricted by council	
(c) Airport	To facilitate the future development and improvements at the Albany Airport.
(d) Albany Entertainment Centre	To provide for future funding requirements of the Albany Entertainment Centre.
(e) ALAC Synthetic Surface "Carpet"	To provide a replacement of the synthetic surface "carpet".
(f) Parking, Bridges & Marine Infrastructure	To provide for the provision of parking within the Central Business District, fund future works on Bridges and Marine Infrastructure.
(g) Emu Point Boat Pens Development	To provide for the development/redevelopment of the Emu Point Boat Pens.
(h) Masterplan Funding	To provide for funding of asset masterplans.
(i) National Anzac Centre	To facilitate the funding of future works associated with parks, recreation grounds and trails.
(j) Parks, Recreations Grounds and Trails	To provide for the future replacement of plant, and reduce dependency on loans for this purpose.
(k) Plant & Equipment	To facilitate the funding of road, drainage and path works.
(l) Roadworks, Drainage & Paths	To facilitate the funding of future waste management the rehabilitation, redevelopment and development of refuse sites.
(m) Waste Management	To receipt any annual surplus from Council's Waste Collection/Minimisation Program to provide future funding for Council's Sanitation program.
(n) Refuse Collection & Waste Minimisation	To receipt funds for the ongoing building renewal and expansion projects.
(o) Building Restoration	To receipt funds for the long-term debt strategy.
(p) Debt Management	To receipt proceeds from sale of land to acquire strategic parcels of land in a future financial year.
(q) Land Acquisition	To receipt funds for the long-term information technology changes and licensing
(r) Coastal Management	To receipt funds for the purpose of destination marketing and major event attraction within the City of Albany.
(s) Information Technology	To receipt funds for the purpose of maintenance and capital improvements to the Albany Heritage Park.
(t) Destination Marketing & Economic Development	To receipt grant funds which are unspent at year end to be expended in a future financial year.
(u) Albany Heritage Park Infrastructure	To receipt funds for the purpose of facilitating community maintenance and enhancement projects within the Cheyenne Beach locality.
(v) Unspent Grants	To receipt funds for the future renewal requirements of the Stadium & Pavilion within Centennial Park.
(w) Cheynes Beach	To receipt funds for the Great Southern Contiguous Local Authorities Group (CLAG) for the purpose of Mosquito Control.
(x) Centennial Park Stadium and Pavilion Renewal	To provide funding for the Town Hall.
(y) Great Southern Contiguous Local Authorities Group (CLAG)	To receipt contributions from developers for future works.
(z) Town Hall	To provide funding for Albany's Bicentennial in 2026.
(aa) Developer Contributions (Non current)	To provide funding for the Albany Day Care.
(ab) Albany's Bicentenary	
(ac) Albany Day Care	



CITY OF ALBANY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

29. 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 2024	Amounts Received	Amounts Paid	30 June 2025
	\$	\$	\$	\$
Commission Sales - AVC	21,222	0	(21,222)	0
Lotteries House Photocopier	11,799	0	(5,111)	6,688
Lotteries House Management	143,120	0	0	143,120
Unclaimed Monies	5,456	0	(2,118)	3,338
WAPC - POS	35,825	0	0	35,825
Public Appeals Revenue	5,054	0	0	5,054
	222,476	0	(28,451)	194,025



Auditor General

INDEPENDENT AUDITOR'S REPORT

2025

City of Albany

To the Council of the City of Albany

Opinion

I have audited the financial report of the City of Albany (City) which comprises:

- the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report :

- is based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the City for the year ended 30 June 2025 and its financial position at the end of that period
- is in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

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

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

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2025, but not the financial report and my auditor's report.

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

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

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

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

The Chief Executive Officer (CEO) of the City is responsible for:

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

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

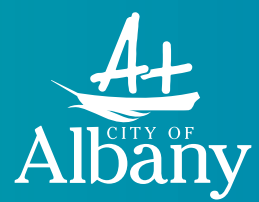
I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or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

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the City of Albany for the year ended 30 June 2025 included in the annual report on the City's website. The City's management is responsible for the integrity of the City's website. This audit does not provide assurance on the integrity of the City's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the City to confirm the information contained in the website version.

Mark Ambrose

Mark Ambrose
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
4 December 2025



City of Albany

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