

Annual Report

2023-2024

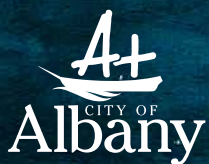


Image Credit: Daniel Delgado

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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Authorisation
Albany City Council
Chief Executive Officer

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Mayor’s Message

As I present my first Annual Report as Mayor of Albany, I am filled with pride and gratitude for the progress and achievements our city has made this year. Our community has shown resilience, enthusiasm, and a shared vision for a brighter future, which has driven us to accomplish significant milestones.

One of our key successes this year was a successful local government elections campaign. With four vacancies for Elected Members and one for the Mayoral position, the election saw an impressive voter turnout of 38.81 percent. I am thrilled to welcome Lynn MacLaren, Mario Lionetti and Craig McKinley as newly elected members and to see Paul Terry re-elected. Their dedication and vision will be invaluable as we continue to drive Albany forward.

Our community campaign for Retail Trading Hours was another highlight of the year, giving residents a voice in shaping the future of retail trading in Albany. The enthusiastic participation and perspectives shared during this campaign underscore the importance of community engagement in our decision-making processes.

In infrastructure development, we continued work on the Albany Motorsport Park, a project that promises to boost local tourism and provide a state-of-the-art facility for motorsport enthusiasts. Set to open in August 2024, this park will be a testament to our city's commitment to enhancing recreational opportunities and economic growth.

We were also successful in securing \$5 million in 2026 flagship funding from Lotterywest which will support the delivery of seven fantastic feature events in 2026. This funding will enable us to offer engaging and diverse events to residents and visitors further enriching the cultural fabric of Albany.

Our Bushfire Brigades demonstrated extraordinary dedication by managing two large bushfires at Quaranup Peninsula and Green Range at the start of 2024. The unwavering commitment of our bushfire volunteers to community safety is truly commendable: we owe them our gratitude.

Albany's excellence was recognised in the MARKYT Benchmarking Excellence Program where we were named Overall and Regional Leader in Reconciliation and joint Regional leader in Youth Services. These accolades highlight our commitment to fostering an inclusive and supportive community.

In partnership with the Albany Community Foundation, we developed a Vital Signs Report to measure the vitality of our community and support initiatives aimed at improving our collective quality of life. Additionally, our participation in the National Reconciliation Place-Based Pilot Program has helped establish a Reconciliation Action Plan for the Great Southern region reinforcing our dedication to reconciliation and community harmony.

I extend my heartfelt thanks to the Council and Administration for their hard work and passion throughout the 2023–24 financial year. Together, we have achieved remarkable progress.

I look forward to continuing our journey towards a vibrant and prosperous Albany.



Greg Stocks

Greg Stocks
MAYOR

CEO's Message

The past year has been undeniably challenging, with rising costs of living and tough economic conditions affecting small businesses and residents across our region. Despite these hurdles, the City of Albany has made significant strides in numerous areas underscoring our resilience and commitment to community development.

One of the major milestones this year was the successful finalisation and registration of the City of Albany Industrial Agreement 2023. I extend my gratitude to all staff for their patience and understanding as we navigated this important task through a long process.

Implementation of the City's new Enterprise Resource Planning system aims to modernise our use of technology and enhance community interaction with the City of Albany. This program is a major step towards a more efficient and connected City administration and aligns with our People and Culture Plan.

In October 2023, the City of Albany was recognised as one of Western Australia's top 20 Best Practice Local Governments for financial reporting by the Office of the Auditor General for the 2021/2022 period. This is the second consecutive year that the City has been honoured with this accolade that reflects our dedication to transparency and fiscal responsibility.

Our community benefited from the inaugural Annette Knight Community Leadership Medal as part of the 2024 Community Citizen of the Year Awards which was awarded to long-serving hospice volunteer Barbara Thomas, recognising her exceptional community service.

Albany's reputation as a film-friendly city was bolstered with the support of major feature films *Bury the Dead* and *Frederickstown* filmed in our city, showcasing Albany's scenic beauty and fostering local economic growth.

We completed the construction of the North Road/ Sanford Road roundabout, significantly enhancing safety and traffic flow within our road network and gazetted the City's Local Planning Scheme No. 2 providing a robust framework for future development and planning decisions in Albany.

Additionally, we welcomed the completion of the Albany Ring Road, a Main Roads project aimed at diverting heavy haulage traffic away from the main roundabout, improving traffic flow and safety.

I would like to extend my heartfelt thanks to the Council for their leadership; the administration for their patience, dedication and hard work; and the community for their invaluable feedback and support.

Together, we have navigated these challenging times and achieved remarkable progress, paving the way for a prosperous future for Albany.



[Signature]

Andrew Sharpe
CHIEF EXECUTIVE OFFICER

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, approachable, 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 2023, the City of Albany Council comprised 10 elected councillors, representing the entire city rather than specific wards, 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)

Local Government Elections 2023

In October 2023, the City of Albany conducted its Ordinary Elections which included four vacancies for Elected Members and one for the Mayoral position.

Former Mayor Dennis Wellington, after serving for 12 years, chose not to seek re-election creating an open field for new leadership. The 2023 local government elections were notable for implementing recent reforms mandated by the State Government including a reduction in the number of elected members from twelve to ten, a transition from the first-past-the-post voting system to preferential voting, and the elimination of wards within the municipality.

The election saw a higher-than-average voter turnout of 38.81 percent, resulting in a closely contested race. Lynn MacLaren, Mario Lionetti and Craig McKinley were newly elected as members while Paul Terry was re-elected.

The race for the Mayoral seat drew significant community interest, with seven candidates vying for the position. Greg Stocks emerged victorious with 34.51 percent of the vote and was formally confirmed as the new Mayor at the October Ordinary Council Meeting.



Image Credit: Jenny Feast

Elected Member Attendance

Elected Member Attendance - Ordinary Council Meetings 2023-2024

	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Feb 24	Mar 24	Apr 24	May 24	Jun 24
Mayor Wellington	●	●	●	Mayor Wellington's term expired and he did not stand for re-election							
Mayor Stocks	●	●	●	●	●	●	●	●	●	●	●
Councillor Baesjou	●	●	●	●	●	●	●	●	●	●	●
Councillor Benson-Lidholm	●	●	●	Councillor Benson-Lidholm's term expired and he was not re-elected							
Councillor Brough	●	●	●	●	●	●	●	●	●	●	●
Councillor Cruse	●	●	●	●	●	●	●	●	●	●	●
Councillor Grimmer	●	●	●	●	●	●	●	●	●	●	●
Councillor Shanhun	●	●	●	Councillor Shanhun's term expired and he was not re-elected							
Councillor Smith	●	●	●	Deputy Mayor Smith's term expired and she did not stand for re-election							
Councillor Sutton	●	●	●	●	●	●	●	●	●	●	●
Councillor Terry	●	●	●	●	●	●	●	●	●	●	●
Councillor Thomson	●	●	●	Councillor Thomson's term expired and he was not re-elected							
Councillor Traill	●	●	●	●	●	●	●	●	●	●	●
Councillor Lionetti	Elected 21/10/2023			●	●	●	●	●	●	●	●
Councillor MacLaren	Elected 21/10/2023			●	●	●	●	●	●	●	●
Councillor McKinley	Elected 21/10/2023			●	●	●	●	●	●	●	●

● Leave of Absence ● Apology ● Attended

*September 2023: Councillor Baesjou arrived at 6.10pm.

Notes

- The Council does not meet in January.
- Ordinary Council Meetings and Committee Meetings commence at 6pm.

Elected Member Attendance

Elected Member Attendance - Special Council Meetings 2023-2024

5 Sep 2023	
Mayor Wellington	●
Mayor Stocks	●
Councillor Baesjou	●
Councillor Benson-Lidholm	●
Councillor Brough	●
Councillor Cruse	●
Councillor Grimmer	●
Councillor Shanhun	●
Councillor Smith	●
Councillor Sutton	●
Councillor Terry	●
Councillor Thomson	●
Councillor Traill	●

● Leave of Absence

● Apology

● Attended

Elected Member Attendance

Elected Member Attendance - Corporate and Community Services Committee Meetings 2023-2024

	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Feb 24	Mar 24	Apr 24	May 24	Jun 24
Mayor Wellington	●	●	●	●	Mayor Wellington's term expired and he did not stand for re-election						
Mayor Stocks	●	●	●	●	●	●	●	●	●	●	●
Councillor Baesjou	●	●	●	●	●	●	●	●	●	●	●
Councillor Benson-Lidholm	●	●	●	●	Councillor Benson-Lidholm's term expired and he was not re-elected						
Councillor Brough	●	●	●	●	●	●	●	●	●	●	●
Councillor Cruse	●	●	●	●	●	●	●	●	●	●	●
Councillor Grimmer	●	●	●	●	●	●	●	●	●	●	●
Councillor Shanhun	●	●	●	●	Councillor Shanhun's term expired and he was not re-elected						
Councillor Smith	●	●	●	●	Deputy Mayor Smith's term expired and she did not stand for re-election						
Councillor Sutton	●	●	●	●	●	●	●	●	●	●	●
Councillor Terry	●	●	●	●	●	●	●	●	●	●	●
Councillor Thomson	●	●	●	●	Councillor Thomson's term expired and he was not re-elected						
Councillor Traill	●	●	●	●	●	●	●	●	●	●	●
Councillor Lionetti	Elected 21/10/2023			●	●	●	●	●	●	●	●
Councillor MacLaren	Elected 21/10/2023			●	●	●	●	●	●	●	●
Councillor McKinley	Elected 21/10/2023			●	●	●	●	●	●	●	●

● Leave of Absence

● Apology

● Attended

Elected Member Attendance

Elected Member Attendance - Development and Infrastructure Services Committee Meetings 2023-2024

	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Feb 24	Mar 24	Apr 24	May 24	Jun 24
Mayor Wellington		●	●	●	Mayor Wellington's term expired and he did not stand for re-election						
Mayor Stocks		●	●	●	●	●	●	●		●	●
Councillor Baesjou		●	●	●	●	●	●	●		●	●
Councillor Benson-Lidholm		●	●	●	Councillor Benson-Lidholm's term expired and he was not re-elected						
Councillor Brough		●	●	●	●	●	●	●		●	●
Councillor Cruse		●	●	●	●	●	●	●		●	●
Councillor Grimmer		●	●	●	●	●	●	●		●	●
Councillor Shanhun		●	●	●	Councillor Shanhun's term expired and he was not re-elected						
Councillor Smith		●	●	●	Deputy Mayor Smith's term expired and she did not stand for re-election						
Councillor Sutton		●	●	●	●	●	●	●		●	●
Councillor Terry		●	●	●	●	●	●	●		●	●
Councillor Thomson		●	●	●	Councillor Thomson's term expired and he was not re-elected						
Councillor Traill		●	●	●	●	●	●	●		●	●
Councillor Lionetti	Elected 21/10/2023			●	●	●	●	●		●	●
Councillor MacLaren	Elected 21/10/2023			●	●	●	●	●		●	●
Councillor McKinley	Elected 21/10/2023			●	●	●	●	●		●	●

● Leave of Absence ● Apology ● Attended

*No meeting held in July 2023 or April 2024.

Elected Member Attendance

Elected Member Attendance - Audit and Risk Committee Meetings 2023-2024

	Sep 23	Dec 23	Feb 24	Jun 24
Mayor Wellington	●			
Mayor Stocks	●	●	●	●
Councillor Brough	●	●	●	●
Councillor Cruse	●	●	●	●
Councillor Smith	●			
Councillor Terry	●	●	●	●
Councillor Thomson	●			
Councillor Traill	●	●	●	●
Councillor MacLaren		●	●	●
Councillor McKinley		●	●	●

● Leave of Absence ● Apology ● Attended



Image Credit: Jenny Feast



Image Credit: Jenny Feast

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 2023 to 30 June 2024.

	Mayoral Allowance	Deputy Mayoral Allowance	Annual Attendance Fees	Travel Allowance / Reimbursements	ICT Allowance	Total
Mayor Wellington	\$28,616		\$15,149	\$15	\$1,073	\$44,854
Mayor Stocks	\$64,764		\$44,386	\$144	\$3,500	\$112,794
Councillor Smith		\$7,154	\$10,101	\$85	\$1,073	\$18,412
Councillor Terry		\$15,563	\$32,960	\$50	\$3,500	\$52,073
Councillor Baesjou			\$32,960	\$50	\$3,500	\$36,510
Councillor Benson-Lidholm			\$10,101	\$15	\$1,073	\$11,189
Councillor Brough			\$32,960	\$50	\$3,500	\$36,510
Councillor Cruse			\$32,960	\$50	\$3,500	\$36,510
Councillor Grimmer			\$32,960	\$50	\$3,500	\$36,510
Councillor Shanhun			\$10,101	\$15	\$1,073	\$11,189
Councillor Sutton			\$32,960	\$50	\$3,500	\$36,510
Councillor Thomson			\$10,101	\$15	\$1,073	\$11,189
Councillor Traill			\$32,960	\$172	\$3,500	\$36,632
Councillor Lionetti			\$22,859	\$35	\$2,427	\$25,321
Councillor Maclaren			\$22,859	\$35	\$2,427	\$25,321
Councillor Mckinley			\$22,859	\$35	\$2,427	\$25,321

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 2023-24, 2022-23 and 2021-22 financial years.

Financial Year	Total
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 2023-24 financial year.



Image Credit: Jenny Feast

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

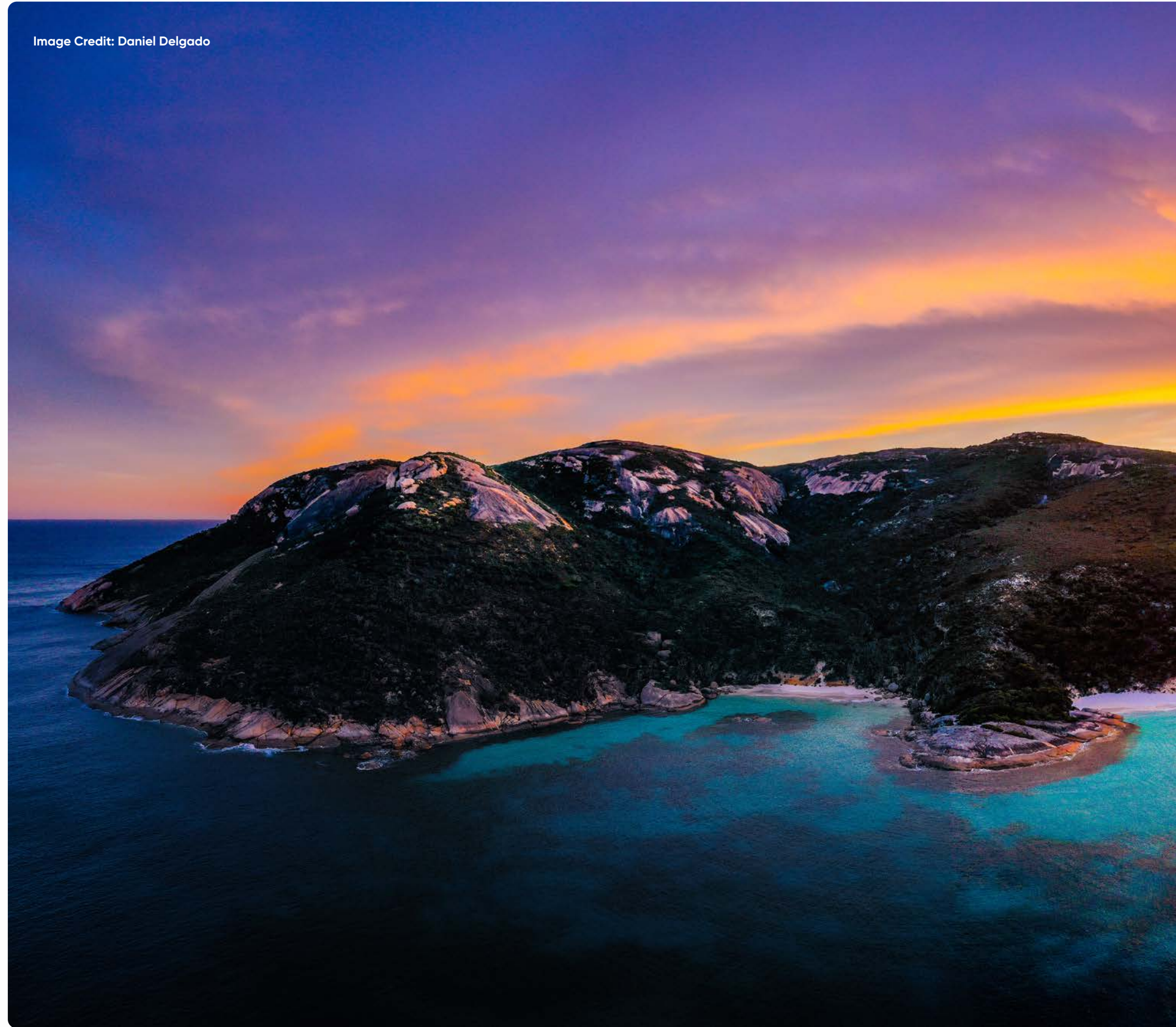
CEO

- **People & Culture**
 - Work Health & Safety
- **Corporate & Commercial Services**
 - Strategy & Business Development
 - Customer Services
 - Governance & Risk
 - Finance
 - Property & Leasing
 - Council Liaison
 - Records
 - Information Technology
 - Revenue Development
 - Economic Development
 - 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 Bicentenary

City of Albany Vision

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

Image Credit: Daniel Delgado



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 Credit: Daniel Delgado



City of Albany Profile



40,949
people living in
the City of Albany



19%
of residents were
born overseas



\$1,368
is the median weekly
household income



45
is the median age



21% of people undertake voluntary
work through an organisation



18,033
dwellings



13
community
facilities



60
suburbs



3.9%
unemployment rate

1,700km
of road is maintained



57%
of people aged 15
years and over work in
the labour force

1,600km
of verge is maintained

The City



People & Culture

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

2023-2024

- Successful finalisation and registration of the City of Albany Industrial Agreement 2023.
- Implementation of the People and Culture Plan which is a dynamic plan aimed at improving leadership, communication, collaboration and training across the City. Elements include:
 - Introduction of a designated Training and Development Facilitator, centralisation of the training budget and a focus on increasing essential skills training and development across the City.
 - Introduction of the T3 group, the third level of leadership.
 - Targeted leadership training across all three leadership levels.
 - Introduction of a Team Brief process for staff updates.
 - Reinvigoration of the structure and content of staff meetings.
 - Increased visibility of the Executive Management Team.
 - Refresh of the staff newsletter.
- Successful disability pilot program was launched at the Albany Public Library.
- Re-establishment of the City's Health & Wellbeing program.
- Commenced development of a Workforce Plan.
- Re-establishment of a full Work Health and Safety team and progress toward the City's Work Health and Safety Plan.
- Significant improvement in the close out rate for incidents and investigations.



Image Credit: Jenny Feast

People & Culture report to:

Andrew Sharpe
Chief Executive Officer

161 recruitments undertaken

460 total employees

338 Full Time and Part Time Staff

122 Casual Staff

Employee Gender Breakdown
(Full Time and Part Time Staff)

158 male

180 female

Full Remuneration Package Amount	Number of staff in the salary band
\$130,000 - \$140,000	1
\$140,000-\$150,000	8
\$150,000-\$160,000	3
\$160,000-\$170,000	5
\$170,000-180,000	0
\$180,000-\$190,000	2
\$190,000-\$200,000	1
\$200,000-\$210,000	0
\$210,000-\$220,000	1
\$220,000-\$240,000	1
\$240,000-\$250,000	1
\$330,000-\$340,000	1
TOTAL	24

Governance & Council Liaison

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

2023-2024

- Commenced implementation of the City's Enterprise Resource Planning System.
- Conducted the 2023 Local Government Ordinary Elections including a Mayoral election.
- Facilitated Councillor Inductions for new Elected Members.
- Provided strategic oversight of the organisation and advice to the Mayor and Councillors.
- Updated Delegation Register, transferring delegations to the Attain software system for digital delegation registration.
- Digitisation of primary and annual returns.
- Adopted a review of the City's Civic Affiliations Policy which strengthened the criteria for entering and maintaining Civic Affiliations.



- 11 Ordinary Council Meetings
- 11 Community and Corporate Services Committee Meetings
- 1 Special Council Meetings
- 8 Development and Infrastructure Services Committee Meetings
- 4 Audit and Risk Committee Meetings
- 3 Bush Fire Advisory Committee Meetings
- 4 Local Emergency Management Committee Meetings
- 21 Freedom of Information requests processed

- 112,822 records captured
- 10 complaints received
- 4 complaints resulted in adverse findings
- 133 Events Risk Assessments
- 26 Property Claims
- 30 Public Liability Claims
- 56 Potential Liability Claims
- 26 Motor Vehicle Claims

Image Credit: Jenny Feast

Governance & Council Liaison
report to:
Matthew Giffellon
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

2023-2024

- Trialled new technologies to enhance safety and efficiency such as Body-Worn Cameras and Aero-ranger.
- Managed two large bushfire events at Quararup Peninsula and Green Range.
- Continued to offer valuable support to more than 900 Bush Fire Brigade volunteers.
- Conducted bushfire mitigation activities with the aim to reduce the intensity, hazard and impact of a bushfire.
- Finalised the closure of BRIGS reports with the development of the BRIGS implementation plan.
- Largest areas burnt by bushfire:
 - Green Range 7400ha
 - Gunn Road 220ha
 - Simpson Road 130ha
 - Whalers Cove/Uredale Point 43ha
- Completed 193 programmed treatments, including those funded externally through the Mitigation Activity Fund, with a total value of \$276,649.00.
- Rangers undertook training in specialised areas, including leadership, dog-bite prevention, livestock handling and management, firearms safety and professional development.
- The Ranger team participated in the Western Australia Rangers Association Conference 2024.
- A feature article was published in Aurora magazine educating the community about a Ranger's daily work.



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

121 incidents, including:

- 17 bushfires
- 16 escaped controlled burns (private)
- 13 false alarms
- 6 illegal camp fires
- 4 house / shed fires
- 4 pole-top fires

2 controlled burns on City land.

16 bushfire training courses involving 176 participants.

26 community engagement sessions involving 650 participants.

107 dog attack complaints responded to.

127 straying stock complaints received on local roads.

1393 customer service complaints received by Rangers.

196 dogs impounded.

171 returned to their owners.

17 rehomed.

8 posed a risk to community and were euthanised.

The City

Financial & Customer Services

- Financial Management
- Financial Reporting and Auditing
- Rates Management
- Procurement
- Property Management – Leases and Licences
- Customer Service
- Customer Queries
- Corporate Strategy

2023-2024

- Named as one of Western Australia's top 20 Best Practice Local Governments for financial reporting by the Office of the Auditor General for the second consecutive year.
- Council adopted the 2024-2025 Annual Budget.
- Undertook an annual revision of the Corporate Business Plan 2022-2026.
- Commenced planning for the transition of the City's Enterprise Resource Planning System.
- Completed 39 leases including:
 - A seabed lease to facilitate the Surf Reef project at Middleton Beach
 - A commercial lease with UWA
 - Community leases for the Albany Tennis Club
 - A lease with LMS Energy Pty Ltd to build a gas utilisation facility at the Hanrahan Road Waste Facility.
 - Leases of the former Albany Co-operative Society Building to Regional Development Australia Great Southern WA Inc.
 - A lease for the Airport Café.
- Council agreed in principle to support the transfer of two properties on Wellington Street, Centennial Park, to Albany Youth Support Association and Advance Housing Ltd for the creation of the Great Southern Foyer.



18,991 properties rated.
97.5% of billed rates collected.
7,895 payments taken at the front counter.

31 tenders facilitated.
75 major quotations.
34 WALGA Panel procurement processes.

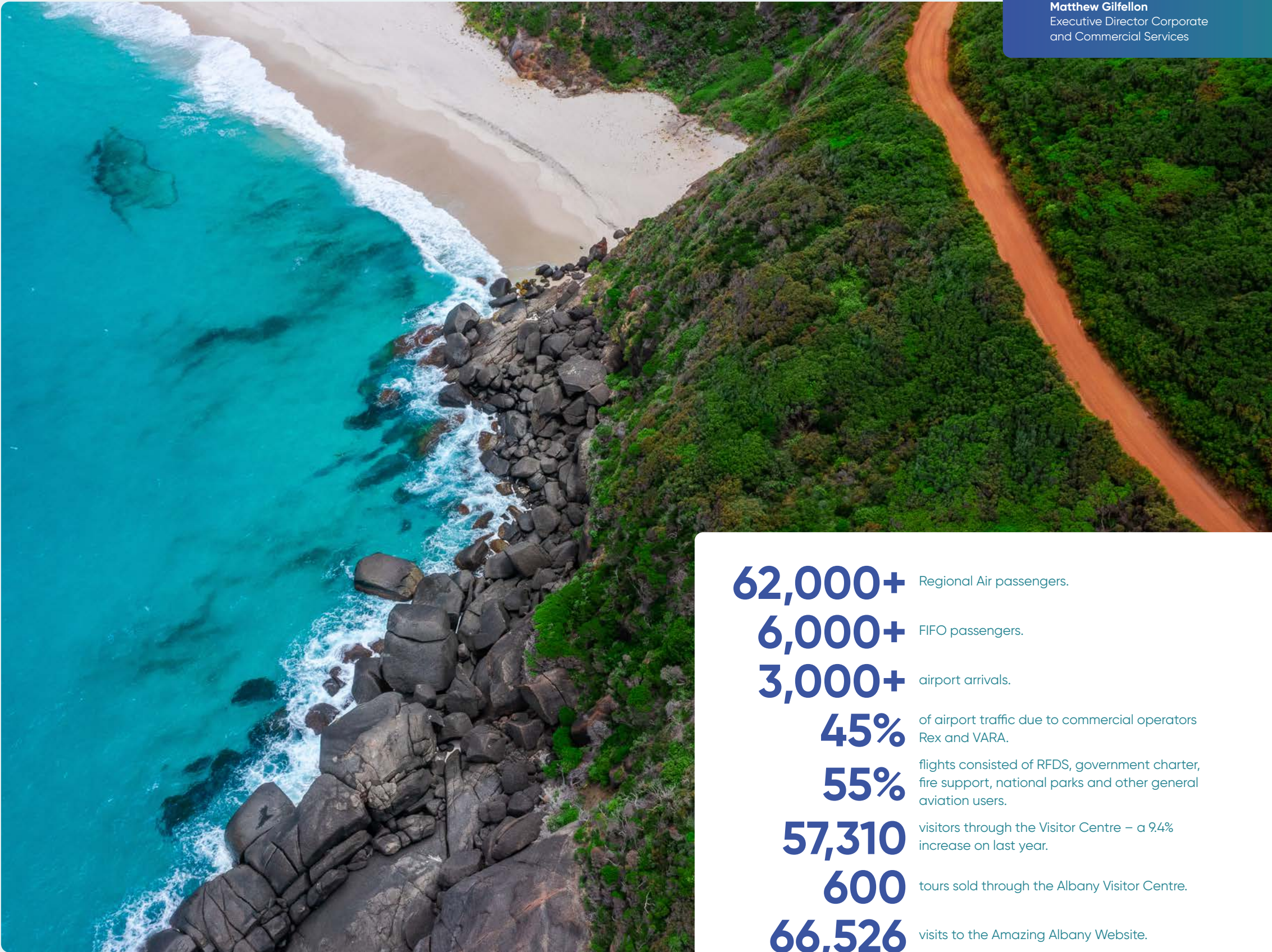
Financial & Customer Services report to:
Matthew Gilfellon
Executive Director Corporate and Commercial Services

Tourism & Economic Development

- Revenue Development
- Grant Writing
- Grant Implementation and Management
- Visitor Centre Operation
- Royal Flying Doctor Service Facilitator
- FIFO Transport Service
- Airport Infrastructure Management
- Visitor Experience

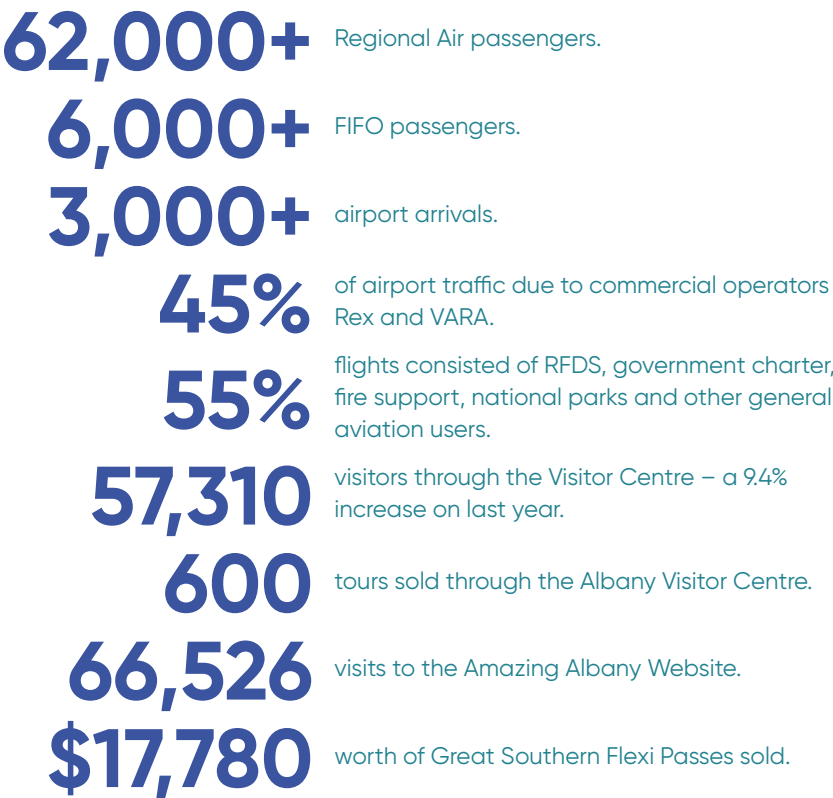
2023-2024

- Applied to the Growing Regions Grant program for the Albany Regional Airport and Restoring Places; Kinjarling Djinung Maat.
- Approved a new lease for the Café at Albany Regional Airport.
- Conducted a period of community consultation in relation to the future of Retail Trading Hours in Albany which resulted in more than 11,000 community members having their say.
- Council adopted the Albany Regional Airport Master Plan which will guide the development of Albany Regional Airport over a 20-year planning horizon focusing on short, medium and longer-term timeframes.
- A total of 12 cruise ships visited the Port of Albany carrying 14,664 passengers and 5,743 crew.
- Welcomed 880 tourists through the Visitor Centre on the largest cruise ship day.



Tourism & Economic Development report to:

Matthew Gilfellon
Executive Director Corporate and Commercial Services



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.

2023-2024

Delivery of end-to-end project management services for Federal and Grant-Funded Projects.

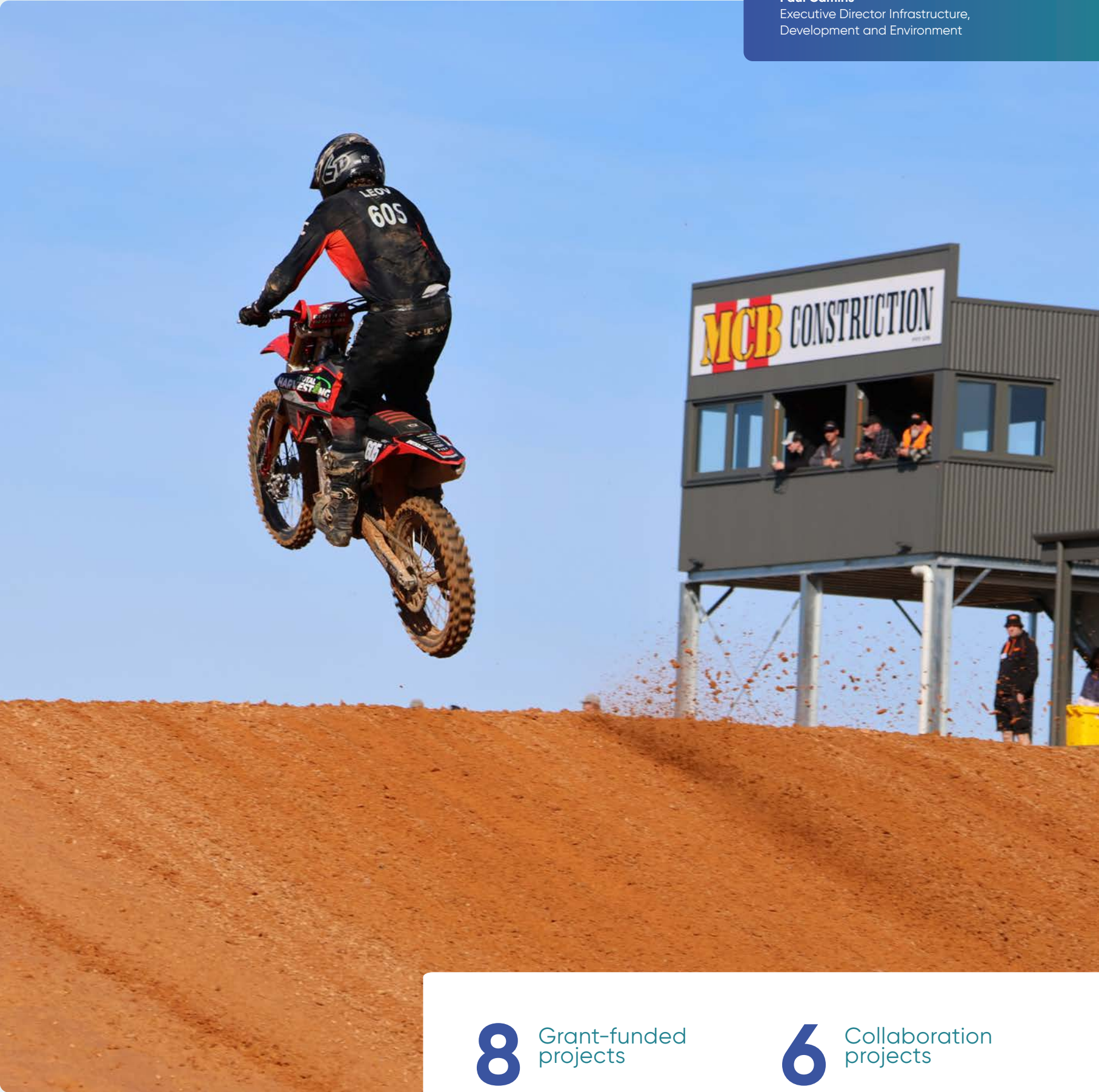
- Albany Surf Life Saving Club Redevelopment
 - Status – Construction
- Albany Tennis Centre, Stage 1, 6 Courts
 - Status – Construction
- Albany Motorsport Park Motorcross Clubrooms and Motocross track
 - Status – Completed
- Kalgan Bush Fire Brigade Facility
 - Status – Final Design
- Southern Ocean Surf Reef
 - Status – Construction tender has been awarded
- Albany Heritage Park Trails
 - Status – Approval Progression
- Middleton Beach Foreshore Enhancement
 - Status – Completion Northern Nodes
- Alison Hartman Gardens, Student Housing interface landscape works
 - Status – Complete

Delivery of end-to-end project management services in the delivery of local community projects led by the City of Albany.

- Oyster Harbour Foreshore Management Plan (adopted)
- Wayfinding and interpretive signage projects
- Poikeclerup Mountain Bike trail construction and upgrades
- Youth Challenge Park Multipurpose Court
- Middleton Beach Public Amenities
- Stirling Terrace Street Trees and Urban Greening
- Decommissioning and landscape design for old SES facility, Sanford Road

Major Projects report to:

Paul Camins
Executive Director Infrastructure,
Development and Environment



8 Grant-funded
projects

6 Collaboration
projects

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

2023-2024

- Developed a Managed Space Parks and Gardens Policy that aims to establish a consistent level of service across all parks appropriate to their size and location.
- Commenced replacement of 2 x 11,500L diesel tanks that have been underground for more than 40 years with new 30,000L diesel/10,000 AdBlue underground tanks with new bowzers. This aims to provide a bigger capacity and extra reserves in the event of a fuel shortage.
- Developed an enclosed off-leash dog exercise park in response to community feedback and demand.
- Participated in a citizen science project called *Saving our Snake-Necked Turtle*.
- Experienced an increase of 200 individual requests for street trees.
- Collaborated with local volunteers and environmental groups to run a comprehensive bushcarers' program.
- Redeveloped several foreshore parks, specifically reducing the use of scheme water at Foundation Park by 5,422kL per year.
- Installed new playgrounds at Lange Park, Havoc Park and Hull Park.
- Upgraded Redhen Road, including new culverts and 3.6kms new sealed road.
- Completed 230m of infill open drainage on Boundary Road and Webb Street.
- Completed 110m of new drainage at the National Anzac Centre.
- Completed headwall works on North Road/Sanford Road roundabout.
- Installed Gross Pollutant Trap at Residency Road to prevent stormwater-borne litter from entering the harbour.
- Completed 2kms of asphalt overlay on Middleton Beach boardwalk.
- Undertook a City rekeying project increasing security and secure accessibility for assets, infrastructure and buildings.



Save our Snake Neck Turtles Program successfully trained:

32 volunteers who provided
196 hours of volunteer work saving
289 live turtles and monitoring
158 nests

Depot, Trades & City Reserves report to:

Paul Camins
Executive Director Infrastructure,
Development and Environment



Bushcarers program ran:

50 busy bee events
27 local community events
23 City-run volunteer events
315 trees planted across the municipality
1,030 customer service call-outs to the Trades team
8 kms of bitumen resealed
1.8 kms of kerb replaced
1.5 kms of asphalt overlays
18 kms of gravel re-sheet
2,639 customer-service requests received for works and trades

Light fleet replacements included:

28 new vehicles including:
7 hybrid SUVs
1 passenger vehicle
20 commercial vehicles
1 E-Bike
4 E-Scooters

Heavy fleet replacements included:

2 Tipper Trucks
1 Case Compact Track Loader with Simex Cold Planer
1 Bomag Refuse Compactor

The City

Waste Services & Sustainability

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

2023-2024

- Installed solar panels at the National Anzac Centre and the Depot.
- Re-endorsed City as a Gold Waterwise Council.
- Worked with Tesla to install 6 x electric vehicle superchargers (250kW) at the Old Gaol Museum Carpark.
- Held school, staff and community planting events for National Tree Day with 160 volunteers planting approximately 3,000 native seedlings.
- Hosted WA Tree Festival with 450 people participating in 21 activities.
- Planted 260 street trees for residents as part of the City's Request a Street Tree Program.
- Hosted the 8th Green Fair on the Square event with the theme 'Sustainability in your own backyard' to inspire sustainable choices to benefit our environment and quality of life (highlights included a presentation by Sabrina Hahn and a miniature goat fashion parade).
- Developed a *Where does my FOGO go?* video thanks to State Government Better Bins Plus top-up funding.
- Expanded the Community Sustainability Grants to assist and encourage sustainability projects that benefit our community to apply.
- Extended the Reusable Nappy Incentive to encourage parents and carers to make the switch from disposable to reusable nappies.
- Created a Rural Waste Guide for distribution to 1,590 households with the 2023-24 complementary rural residents' waste passes.
- Translated waste sorting information into Tok Pisin and Sinhalese adding to resources in Italian, Filipino and Karen.



15,986 households received a kerbside collection service with:
4,395 tonnes of FOGO sent for composting
5,370 tonnes landfilled
2020 tonnes transported for recycling including:

- 412 tonnes glass
- 708 tonnes cardboard
- 78 tonnes plastic
- 744 tonnes mixed paper
- 13 tonnes aluminium cans
- 65 tonnes steel cans

218 residents had their bin taken in and out with the Assisted Bin Service

Fossickers sold:

- 8,110 books
- 10,359 DVD's / CD's / videos
- 212 fishing rods
- 4,009 toys
- 657 bike parts

1,650 participants from schools, community groups, and organisations attended waste and recycling education sessions provided by Cleanaway's Education Officer

Waste Services & Sustainability report to:

Paul Camins
Executive Director Infrastructure, Development and Environment

9,069 kg of items accepted with a cord or battery at the annual E-Waste Drop Off Day including
4,427 kg of items that are not usually accepted at Fossicker's under the National TV & Computer Recycling Scheme:

- 111 fans & heaters
- 44 modems
- 93 speakers
- 55 radios & CD players
- 123 kitchen appliances
- 41 vacuum cleaners
- 64 DVD & VCR players

53,122 transactions completed at the Hanrahan Road weighbridge:

- 3414 loads of separated scrap metal
- 1,460 mattresses & bases
- 337 auto batteries
- 618 fridges & freezers
- 534 deliveries of asbestos
- 550 tyres
- 101 discounted loads from charities
- 9,902 litres of engine oil

Engineering & Assets

- Civil Design
- Road Network Maintenance
- Engineering Construction and Maintenance
- Capital Project Management
- Asset Management

2023-2024

- Completed construction of the Marine Drive Mounts Access Pathway connecting the Albany Heritage Park precinct to the CBD.
- Completed the North Road/Sanford Road Roundabout construction which has improved traffic flow and enhanced safety at the intersection.
- Conducted Albany Highway repairs including mill and fill operations.
- Conducted Lockyer Avenue repairs including mill and fill operations.
- Enhanced paving and overall infrastructure on York Street and Stirling Terrace.
- Increased road safety through Black Spot Funding at the intersection of York Street and Proudlove Parade.
- Completed the reconstruction of Redhen Road.
- Completed resheeting of Gull Rock Road.
- Installed a significant pollutant trap near the Museum of the Great Southern.
- Replaced and duplicated stormwater drainage pipes near the new tennis centre.
- Upgraded the Stirling Terrace Rotunda.
- Upgraded infant soft fall at Albany Regional Day Care.
- Conducted the City's first Ground Penetrating Radar and Visual Assessment of the unsealed road network (this has provided information on the gravel depths across our vast unsealed road network and other data to assist in prioritising maintenance, resheeting and sealing gravel roads).
- Engaged National Transport Research Organisation to complete a condition survey of the City's sealed road network (This data is used to schedule maintenance and prioritise capital works).
- Became a Before You Dig Australia referral service. This improves the protection of the City's underground assets and allows the City to ensure work by other agencies is rectified properly.
- Reviewed version 1.3 of the Albany Spatial Data Specifications, with version 1.4 soon to be released.



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

- 111** capital projects delivered across Roads, Transport, Paths, Drainage, Buildings and Reserves
- 4** ocean-side lookouts received major upgrades
- 306** steps and 45 meters of landing included in the upgraded stairs at Sandpatch
- 53** drone flights conducted for events, condition monitoring, project monitoring, natural resource & waste management facility volumes, coastal monitoring and social media, reducing time for some activities and improving safety
- 5.25_{km}** of drains and their associated pits inspected by camera
- 57** roundabouts now in Albany, an increase from 54
- 5** additional maps made available to the public, with several more updated

The City

Building & Development

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

2023-2024

- Adopted the Local Planning Policy 1.10 Percent for Art which seeks to promote cultural identity through the introduction of developer-funded public artworks throughout the City of Albany.
- Extended the e-scooter trial with Beam Mobility and Bird Rides to ensure that the outcomes of the program could be thoroughly reviewed over two summer tourist periods before deciding on a longer-term arrangement.
- Adopted Local Planning Policy 3.1: Caravan Park and Tourist Development Uses in the Rural or Priority Agriculture Zones.
- Adopted a revised Trading in Public Places Policy with the aim to provide more fixed locations, sites and opportunities for traders.
- Supported the progression of the Woolstores Precinct Structure Plan to the Western Australian Planning Commission for recommended approval.
- Adopted a draft Whalers Beach (Frenchman Bay) Coastal Hazard Risk Management and Adaptation Plan.
- Successful gazettal of Local Planning Scheme No. 2.
- Successful approval of the planning and building submission associated with the Middleton Beach Hotel.

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



800 building applications received
486 development applications received
158 compliance site inspections undertaken

The City

Family & Recreation Services

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

2023-2024

- Developed a Reconciliation Action Plan with Albany Regional Day Care and through collaboration with Reconciliation Australia including:
 - A vision for the Centre
 - Key pillars which align to specific actions: Relationships, Respect and Opportunities.
- Renovated outdoor playgrounds in the Day Care baby and toddler areas with replacement soft fall.
- Partnered with the Department of Local Government Sport, Cultural Industries to launch the Pool Participation Program to increase children's physical activity and water awareness.
- Supported the Department of Education in the continued delivery of VacSwim programs at Cape Riche and Cosy Corner.
- Coordinated the inaugural Great Southern Sports Forum, with 95 people attending from across the region.
- Hosted the 2023 Sportsperson of the Year Award.
- Hosted and supported the Southern Smash T20 Cricket Tournament, Rapid Ascent Great Southern Adventure Race, Western Force Community Clinic and Fremantle Dockers Community Camp.
- Progressed the Albany Leisure and Aquatic Centre Feasibility Study.
- Progressed the Horse and Authorised Vehicle Determination on the Stidwell Bridle Trail and ongoing delivery of the Stidwell Bridle Trail implementation plan.
- Completed the review of the Trails Hub Strategy.
- Supported the development and endorsement of the Department of Transport's Great Southern 2050 Cycle Strategy.
- Supported the following CSRFF projects:
 - Green Range Country Club – Replacement of the bowling rink and light installation.
 - Emu Point Sporting & Community Club – Clubhouse Redevelopment Project.



Family & Recreation Services report to:

Nathan Watson
Executive Director Community Services

255 curriculum plans produced for educational experiences and learning

15,300 cooked lunches at Albany Regional Day Care

2 visits from aged-care residents, singing and engaging social time with kindy-aged children

5 Special Day Care Excursions -

- Vintage Car Show at Albany Town Square
- All About Space at Albany Public Library
- Draw on the Walls at Albany Town Hall
- Remembrance Day
- Miaritch Collections of Noongar Art at Albany Town Hall

21% increase in members of Albany Leisure and Aquatic Centre

56% increase in Long Live You members

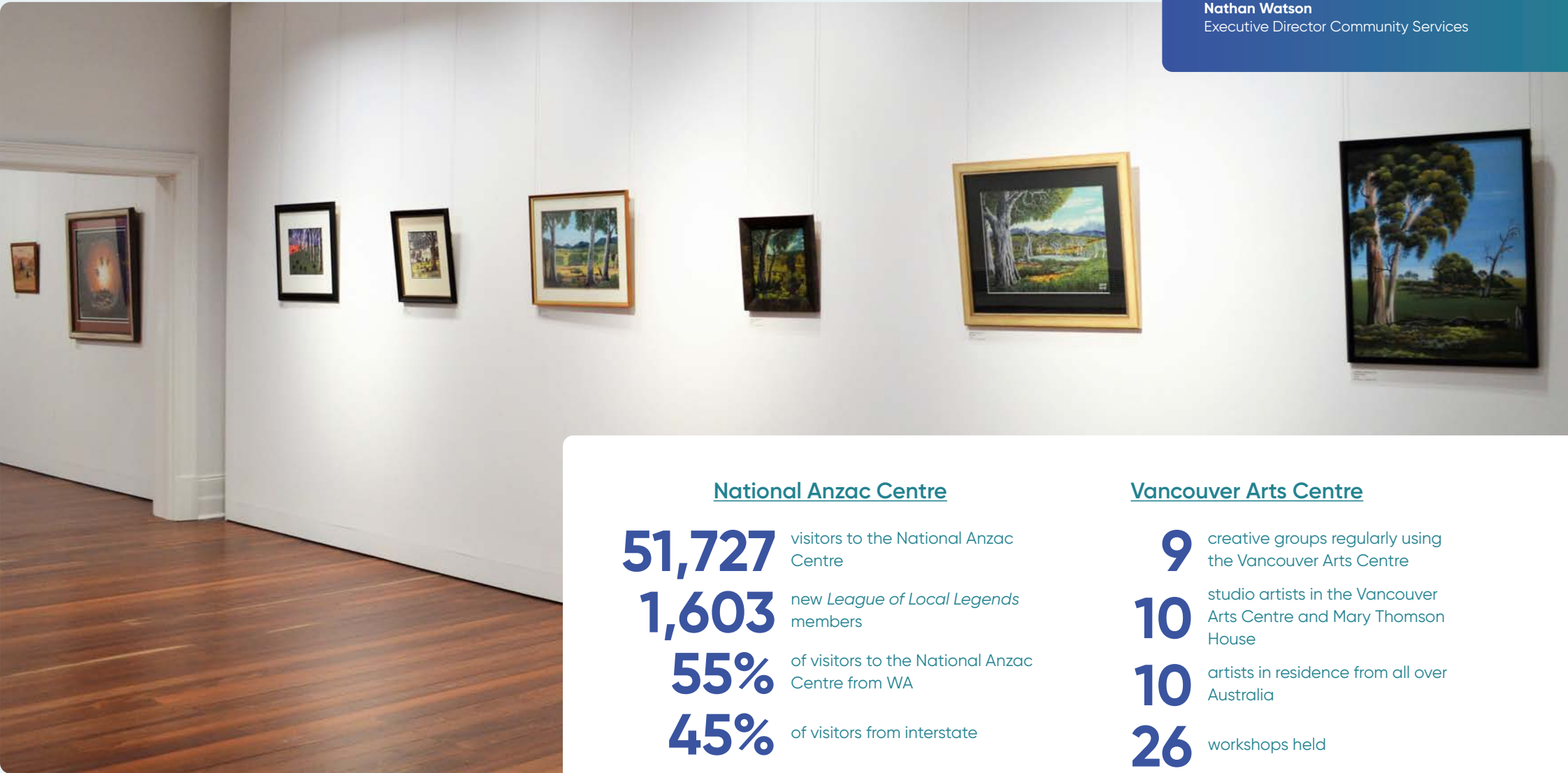
17% increase in Go Youth members

Art, Culture & Heritage

- Library Loans
- Library Study Space
- Library Home Delivery Service
- Library Children's Programs
- 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

2023-2024

- Celebrated the 35th anniversary of Princess Royal Fortress Museum and the completion of Princess Royal Fortress Stage 2 full display refresh.
- Launched a new permanent exhibition titled *The Hidden Stories of the Fortress*.
- Collaborated with *Australian Traveller* magazine for their *Spring into Spring* edition in a traditional and digital marketing capacity.
- Collaborated with *The Times of India* Australia Beckons Magazine aligning with the National Anzac Centre's Marketing Strategy pillars of Identity and Tourism.
- Attended the Tourism Council WA training session *Your Tourism Business Online: Google, SEO & SEM*.
- Provided a Creative Pathways Program which gave youth a unique opportunity to develop a creative project from conception to completion and gain insight into the varied careers that make up the art sector.
- Business Side of Arts secured \$22,000 from the Department of Local Government Sport and Cultural Industries to fund a series of workshops aimed to empower the local creative community.
- Hosted the Great Southern Youth Art Award.
- Delivered *Winter Warmers* which included a series of music events tailored for 60+ demographic.
- Albany Town Hall delivered *Live at the Town Hall* series.
- The Vancouver Arts Centre hosted the production crew for *We Bury the Dead*.
- Public Regional Galleries Improvement Fund provided \$23,340.00 for track lighting and lights for galleries at the Vancouver Arts Centre.
- Partnered with local arts and cultural organisations to host events for annual festivals including CinefestOZ Albany, Albany Pride Festival and Festival of Dusk.
- Renamed Albany History Collection to History Great Southern - Kaartdijin Bididi Albany.
- The Library's After Hours Study Space completed its first full year of operation and has been well used and appreciated by local students with more than 900 users.
- Installed a large-scale reproduction of the Dale Panorama in the Library foyer.



Art, Culture & Heritage report to:
Nathan Watson
Executive Director Community Services

National Anzac Centre

51,727 visitors to the National Anzac Centre
1,603 new *League of Local Legends* members
55% of visitors to the National Anzac Centre from WA
45% of visitors from interstate

Albany Town Hall

9 exhibitions in the Town Hall gallery
14 Town Hall artists' talks or opening events
64 events in the Town Hall auditorium including exhibitions, music events, festivals and performances
75% of the year the auditorium is in use on weekends

Vancouver Arts Centre

9 creative groups regularly using the Vancouver Arts Centre
10 studio artists in the Vancouver Arts Centre and Mary Thomson House
10 artists in residence from all over Australia
26 workshops held
6 school holiday programs at the Vancouver Arts Centre
27 exhibitions at the Vancouver Arts Centre
22 Vancouver Arts Centre artist talks/opening events

Albany Public Library

22% increase in e-Resources being borrowed
140K e-Resources borrowed this year
220K loaned items from the Library
20 Local Government Areas and 34 library branches supported by the Albany-led Regional WA Library Consortium

Communications & Community Development

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

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

2023-2024

- Adopted the revised Climate Change Action Declaration.
- Adopted the City of Albany Communications and Engagement Strategy 2024-2027.
- Adopted the revised Community Engagement Policy.
- Recognised for excellence in Reconciliation and Youth Services in the MARKYT Benchmarking Excellence Program being the Overall and Regional Leader in Reconciliation, and joint Regional Leader in Youth Services.
- Delivered the *Winter Wonderland* event as the official state launch of WA Youth Week, with 108 youth attending and 7 youth contracted for the event to provide the entertainment.
- Launched the inaugural Annette Knight Community Leadership Medal and coordinated the Australia Day Citizenship Awards and Ceremony.
- Conducted a series of Recovery Workshops in partnership with the Red Cross to assist in building recovery following a disaster.
- Collaborated with local service agencies to hold two 'Connection Point' events supporting community members experiencing homelessness and collecting valuable local homelessness data.
- Partnered with Albany Community Foundation to develop a 'Vital Signs Report' for Albany that measures the vitality of a community and supports action towards improving the collective quality of life.
- Participated in the National Reconciliation Place-Based Pilot Program to establish a Reconciliation Action Plan for the Great Southern region.
- Partnered with Reconciliation WA to host the 2024 Reconciliation Week Launch Breakfast at Albany Entertainment Centre.
- Delivered key marketing initiatives including:
 - Local Government Elections
 - League of Local Legends
 - Community Scorecard
 - Maritime Festival
 - Retail Trading Hours
 - Community Calendar
 - National Anzac Centre Strategic Marketing Plan
 - Great Southern Sportsperson of the Year
 - Rates Flyer
 - Christmas Lights Trail



18K+ Facebook followers
13K+ average monthly Facebook page visits
98 posts published on average each month
40K+ average monthly reach achieved by posts
120 media enquiries responded to on average
70 media releases across the year on average
50+ speech notes prepared for public engagements

48 'in principle' support letters provided for community projects and initiatives
11 letters of support with in-kind support provided for community projects and initiatives
4,955 young people participated in youth-focused events and activities
352 seniors participated in events and activities
\$111K+ distributed in funding to local community groups

The City

Events

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

2023-2024

- Delivered the Maritime Festival inclusive of more than 18,000 participants across 85 events with 94 artists engaged, 14 venues, 22 workshops, 2,333 ticket sales, over 60% increase in Town Hall visitation during the festival period, and an estimated direct economic impact of more than \$3.68 million.
- Delivered the Christmas Festival & Pageant attended by approximately 10,000 people with 34 floats in the parade and activations filling the Town Square and Alison Hartman Gardens.
- Delivered the Christmas CBD Christmas Lights Trail (in its third year) with 10 enchanting light instalments at locations including Rustlers Steakhouse and Museum of the Great Southern.
- Delivered New Year’s Eve Family Picnic & Fireworks attended by approximately 20,000 people with 9pm and midnight fireworks, live music performances, food vans and other family-friendly activities.
- Delivered Binalup Festival / Citizen of the Year Awards & Ceremony attended by approximately 10,000 people with a range of beach and park activities, food vans, Spare Parts Puppet Theatre with The Last Numbat performances, live music and market stalls.
- Supported the delivery of a Ukraine Flag-raising Ceremony.
- Supported the RSL to deliver Anzac Day Dawn Service and March.
- Supported the RSL to deliver US Submariners Memorial Service.
- Expanded the Regional Events Sponsorship Program and funding pool to support film productions in Albany, with funding approved for the following:
 - *Frederickstown* film by Adam Morris
 - 2024 Pride Festival
 - 2024 Tarmac Albany Sprints
 - Albany Speedway National Title for Super Sedans
 - 2024 Taste Great Southern Festival
 - 2024 Folk n Shanty Festival
 - Hunted Interactive
- Administered Community Events Grants with funding extended to various community groups and organisations including:
 - Veteran Car Club
 - Lower Kalgan Pumpkin Festival
 - Discovery Bay’s Coastal Creations & Marine Research
 - Southern Edge Arts “Traps and Ladders”
 - Great Southern Ability Festival

Events report to:
Nathan Watson
Executive Director Community Services



133 event risk assessments processed
2 large-scale feature film productions supported
12 television productions and advertisements supported

Projects & Initiatives



Image Credit: Krysta Guille

Projects & Initiatives

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.	Summer festivals	<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>Additionally, 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>
	Soap-making workshops	<p>The City held a series of soap-making workshops tailored specifically for people with disabilities and their parent or carer. All the events were sold out and received 100% positive feedback from community members.</p>

Image Credit: Warren Bellette

Projects & Initiatives

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 of 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.



Projects & Initiatives

Outcome	Project or Initiative	Action
2. People with disability have the same opportunities as other people to access the buildings and other facilities of a public authority.	Accessible Lookouts	<p>The City of Albany has 20 lookouts across the municipality that are loved by more than 50,000 sightseers to Albany a year. To make these lookouts more accessible, the City has undertaken work on three lookouts with a view to getting all viable lookouts accessible by 2028.</p> <p>Mutton Bird Beach Lookout and Nanarup Lookout have been completed along with Lake Seppings Bird Hide and have been favourably reviewed by members of the City's Access & Inclusion Working Group.</p>
	Accessible Website Information	<p>The City has added <i>Accessible Information</i> webpages for the City's Administration Building, Albany Public Library and the National Anzac Centre.</p>
	Accessible Fuel Stations	<p>In collaboration with the Shires of Denmark, Plantagenet and Katanning, the City of Albany, along with Advanced Personal Management, undertook a survey of all fuel stations in their respective areas to establish accessibility service maps for the Great Southern region. Of the 17 fuel stations in Albany, two locations provide a filling service, whilst an additional 66% of remaining stations are willing to provide a filling service if requested and would be interested in a Fuel Service app.</p> <p>The City and the Shires of Denmark, Plantagenet, and Katanning all now have fuel service maps available for community use on their websites.</p>
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.	Digital Drop In Service	<p>Albany Public Library is delivering its popular free digital drop-in service to assist community members with their technology-related queries.</p>

Projects & Initiatives

Outcome	Project or Initiative	Action
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.	Access and Inclusion Working Group	<p>Since re-establishing the City's Access and Inclusion Working Group in late 2021, the Community Development Team has worked closely with 13 community representatives to inform a range of projects and decisions. Several City of Albany departments that manage consultations for key projects have increased their engagement with the working group to ensure access and inclusion perspectives are heard.</p> <p>This has included feedback on:</p> <ul style="list-style-type: none">• Stirling Terrace upgrading• Accessibility feature of the new dog parks• Accessibility features on the new Bird Hide at Lake Seppings• Accessibility features on the new lookout at Mutton Bird Beach• Accessibility features on the new lookout at Nanarup Beach
	Access and Inclusion Working Group	<p>Access and Inclusion Working Group members have been actively providing feedback on City projects and accessibility issues in the community. Member complaints have led to a range of improvements to physical infrastructure including:</p> <ul style="list-style-type: none">• Upgrading of yellow tactile ground-surface indicators on major pedestrian crossing points.• High visibility strips added to grey lamp posts to aid visually impaired people.• Delivery of pedestrian ramp upgrades.
6. People with disability have the same opportunities as other people to participate in any public consultation by a public authority.	Distribution of Job Advertisements	<p>The City continues to update and maintain its disability service provider database to ensure job advertisements are available to providers involved with recruitment.</p>
	Equal Opportunity Policy	<p>Following the endorsement of the City of Albany's Equal Opportunity Policy in June 2023, the City has consistently sought to increase the accessibility of their recruitment methods by consulting with the Access & Inclusion Working Group to ensure that changes are wide-ranging.</p>
7. People with disability have the same opportunities as other people to obtain and maintain employment with a public authority.	Work Experience Opportunities	<p>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.</p>

Projects & Initiatives

Outcome	Project or Initiative	Action
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.	Sensory Play Meetups at Albany Public Library	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 like 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.
	Albany Ability Festival	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.

Projects & Initiatives

North Road / Sanford Road Roundabout

The City of Albany has taken a significant step towards improving road safety and connectivity with the completion of a new roundabout at the intersection of North Road and Sanford Road.

Constructed across 2023-24, this roundabout addresses a critical need within the city's road network, as identified by both the City and local community.

Previously, the North Road and Sanford Road intersection was notorious for its safety risks having appeared on the RAC's list of the worst regional intersections. The high level of risk posed by this intersection highlighted the necessity for immediate action to ensure the safety of road users. In response, the City of Albany embarked on an ambitious project to redesign the intersection, with a focus on enhancing safety, traffic flow and overall connectivity.

The construction of the roundabout was a strategic decision to transform the intersection into a safer, more efficient junction. Roundabouts are known for enabling free-flowing traffic, allowing vehicles to turn safely in all directions, and significantly reducing the speed at which vehicles travel through intersections. This new roundabout has achieved these objectives

providing a smoother, safer driving experience for all road users.

In addition to vehicle and driver safety, pedestrian safety was also a key consideration in the redesign. Pedestrian crosswalks have been relocated to the narrowest crossing points, with improved visibility to further enhance safety for those on foot. These changes ensure that the intersection caters to the needs of all members of the community from drivers to pedestrians.

The North Road/Sanford Road Roundabout is set to play a crucial role in Albany's future development. It is strategically linked to the proposed Range Road northern extension, which will be essential for accessing Albany's future growth corridor through northern Yakamia, while also providing a vital alternate route to development in Bayonet Head, Lower King and beyond.

The completion of the Range Road project will not only support the North Albany Structure Plan but will also contribute significantly to Albany's overall growth and prosperity, positioning the City for continued success in the years to come.



Princess Royal Fortress 35th Anniversary

The Princess Royal Fortress Military Museum commemorated a significant milestone in November 2023 celebrating its 35th anniversary as a museum and marking 130 years since its original establishment in 1893. This historic occasion was on the heels of another important celebration – the 9th birthday of the National Anzac Centre on 1 November which was marked by the resounding booms of the iconic 9-pounder gun.

For visitors, these celebrations provided a unique opportunity to experience the incredible force of pre-Federation weaponry, offering a tangible connection to the past while reflecting on the evolution of the museum.

The Fortress, which opened as a museum in 1988 as part of Australia’s Bicentenary, had already endured over 60 years of operational service before its transformation into a museum. Its history is steeped in the stories of Australia’s military past, serving as a crucial defence point and later as a custodian of that very history.

The 35th anniversary of the Princess Royal Fortress Military Museum was not just a celebration of its

years as a museum, but also an acknowledgment of its enduring legacy since its establishment in 1893. Over the past three and a half decades, the museum has played a vital role in preserving and showcasing the rich military heritage of Australia, offering generations of visitors insights into the country’s defence history.

The addition of the National Anzac Centre in 2014 further enhanced the site’s significance. Since its opening, the Centre has attracted more than 530,000 visitors, allowing hundreds of thousands to forge deep, personal connections with the poignant narrative of the Anzacs. The Centre’s profound impact on visitors underscores the importance of maintaining such institutions which keep the stories of our collective past alive.

These momentous anniversaries provide the City of Albany and its visitors with a chance to celebrate a rich heritage and acknowledge the importance of upholding the stories of those who came before us.

As the Fortress enters its 36th year as a museum, its role as a guardian of history remains as vital as ever.



Image Credit: Krysta Guille

Annette Knight Community Leadership Medal

The City of Albany proudly launched the inaugural Annette Knight Community Leadership Medal at the 2024 Community Citizen of the Year Awards, adding a meaningful new chapter to its tradition of celebrating outstanding local citizens.

This prestigious recognition honours the late Annette Knight, a former Town of Albany Mayor, whose legacy of leadership and commitment to the community continues to inspire.

The Annette Knight Community Leadership Medal was established to recognise a local voluntary leader who exemplifies the vision, passion and unwavering dedication to service that Annette Knight embodied throughout her life.

The inaugural recipient of this esteemed medal was Barbara Thomas whose 24 years of service to Albany Community Hospice has left an indelible mark on the community.

Barbara’s journey with the Hospice began in 1999 when she volunteered at its original location – a modest two-bedroom cottage on Princess Royal Drive. There, she worked alongside clinical nursing staff, providing hands-on palliative care support for patients. Her tasks ranged from bathing and feeding patients to preparing meals, reflecting her deep

commitment to ensuring dignity and comfort for those in their final days.

In 2001, Barbara transitioned to providing emotional support to patients, offering companionship and comfort during their end-of-life journey. Her presence has been a source of solace for many and, since 2005, she has also taken on the role of volunteer manager at Butterflies Op Shop which generates crucial funds for the Hospice. Barbara’s tireless dedication is a testament to the profound impact that volunteering can have on individuals and the community at large.

Mayor of Albany Greg Stocks and Annette Knight’s daughter Jo May presented the medal to Barbara, symbolising the passing of a legacy from one extraordinary community leader to another. Annette Knight, who served as Mayor and held numerous esteemed positions, was a beacon of community leadership. Her accolades include being named a Member of the Order of Australia, WA Citizen of the Year and Freeman of the City, among many others.

The Annette Knight Community Leadership Medal will return for the 2025 Community Citizen of the Year Awards, continuing to honour those who lead with the same passion and dedication that defined Annette Knight’s remarkable life.



Image Credit: Krysta Guille

Marine Drive Pathway

In January 2024, the City of Albany marked a significant milestone in its commitment to enhancing connectivity and promoting sustainable transportation with the completion of the Marine Drive Mounts Access Pathway.

This new shared path now connects Albany's Mounts precinct to the town centre, offering a safe and accessible route for pedestrians, cyclists and other active transport users.

The pathway, which was made possible through funding from the Department of Transport's Western Australian Bicycle Network grants program, is a key component of the City's broader vision for a more interconnected and accessible community.

The path allows individuals to walk, wheel or ride across town, beginning at Brunswick Street and extending up to Apex Drive, traversing through Marine Drive and Forts Road. This route not only aligns with the Mounts Master Plan but also significantly improves safety for those who prefer active modes of transport.

Before the construction of this path, the only safe way to access the Mounts and Albany Heritage Park was by car which limited accessibility for many residents and visitors. The new path now provides

a crucial link for those commuting from the Port or CBD to the esteemed National Anzac Centre, one of Albany's most popular tourist attractions.

This enhancement is particularly important for visitors who previously faced challenges in accessing the Mounts precinct without a vehicle.

The Marine Drive Mounts Access Pathway not only adheres to the highest standards of safety but also reflects the City's dedication to promoting future tourism and economic growth. By facilitating easier access to key destinations, the project supports the City's broader goals of encouraging sustainable transportation options and creating a more walkable, rideable community.

The completion of the Marine Drive Mounts Access Pathway represents a significant step forward in Albany's efforts to build a connected and vibrant city. It not only enhances connectivity within the city but also contributes to the vision of a sustainable, active transport-friendly Albany.

As the city continues to grow and evolve, projects like this will play a vital role in shaping a future that is both accessible and sustainable for all.



Retail Trading Hours

In May 2024, the City of Albany launched a comprehensive Retail Trading Hours survey aiming to measure community sentiment and potential impacts regarding Albany's current trading hours. This initiative was particularly significant as it marked the first community consultation on the matter since 2013, reflecting the City's commitment to understanding whether residents' views have evolved over time.

The survey specifically asked residents if they supported allowing general retail shops to trade on Sundays and weeknights all year round. Recognising that retail trading hours have long been a contentious issue, the City aimed to drive a high response rate to ensure that the outcome would be both comprehensive and representative of the community's current preferences.

In addition to the survey responses, the City considered factors such as changes in demographics, the local economy and evolving working structures. These elements, which are regularly raised by the community, were critical in shaping the City's approach to the consultation process.

The survey garnered significant participation, with over 11,000 residents taking part – far exceeding expectations. The results were clear: an average of 80% of respondents were in favour of Sunday

and weeknight trading, with only 20% opposed. Notably, these results were consistent across various demographics including businesses, youth and community groups, indicating widespread support for a change in retail trading hours.

The strong response and consistent results convinced many City of Albany Councillors that the majority of the community supported longer trading hours for general retail stores. Following the robust period of consultation, the Councillors voted to apply to the Department of Energy, Mines, Industry Regulation and Safety to progress a change in Albany's retail trading hours.

This decision was backed by the comprehensive data provided by the community which gave the Council the confidence to move forward. The changes are set to come into effect in February 2025 following the usual period of extended trading across the festive season from December to January 2024/25.

The City of Albany's Retail Trading Hours community consultation project not only captured the community's voice but also demonstrated the City's responsiveness to the needs and preferences of its residents. The forthcoming changes reflect a community-driven approach to decision-making that will shape Albany's retail landscape for years to come.



Local Planning Scheme No.2

The City of Albany reached a significant milestone with the gazettal of its new Local Planning Scheme No.2 by the State Government, effectively replacing the previous Local Planning Scheme No.1.

This achievement was the culmination of extensive collaboration and consultation with community members, businesses, industry stakeholders and relevant government agencies, reflecting a shared vision for Albany's future.

Local Planning Scheme No.2 introduces several important updates including new zone and land use classifications designed to better align with the city's evolving needs. One of the notable changes is the reclassification of certain areas on the outskirts of the CBD from 'Light Industry' to 'Mixed Use', providing greater flexibility for development. Additionally, the 'Special Residential' zone has been removed, reflecting a shift towards more integrated and adaptable land use.

This new planning scheme is a forward-thinking blueprint that will enable the City of Albany to manage future population growth effectively while balancing the need to protect and preserve the natural environment. The City is committed to ensuring that land-use planning is thoughtfully considered to accommodate a growing population

and meet the diverse needs of the community.

Local Planning Scheme No.2 also delivers on key community goals such as planning for a more compact city that offers diverse land, housing and business opportunities. By utilising existing zoned land for future development, the Scheme aims to limit urban sprawl and minimise environmental impact. This approach aligns with the aspirations outlined in the Strategic Community Plan 2032 and Local Planning Strategy 2019, ensuring that the city's development is sustainable and strategic.

Moreover, the new scheme supports the creation of vibrant, attractive and welcoming activity centres and business districts, all while providing residential areas that can adapt to future population growth and demand.

It also opens up opportunities for a greater mix of housing densities and typologies, particularly in areas close to the town centre, mixed-use zones and shopping precincts. This focus on diverse housing options will play a crucial role in delivering more affordable housing within the community.

The gazettal of Local Planning Scheme No.2 is a major win for the City of Albany, setting the stage for a more sustainable, inclusive and well-planned future that will benefit the community for years to come.



Photo credit: Gasgaslex

Albany 2026

The Albany 2026 project has made remarkable strides over the past year with the period marked by several critical milestones and achievements that reflect the project's growing momentum.

One of the first major steps forward was the presentation of Albany 2026's vision, mission, and strategic approach to the Lotterywest Board members during their visit to Albany. This presentation set the stage for future collaborations and was instrumental in aligning the project's objectives with those of potential stakeholders.

In line with the project's strategic goals, a comprehensive process was undertaken to identify potential flagship programs that could serve as the cornerstone of Albany 2026. This involved coordinating a panel of experts to assess and recommend a shortlist of proposals that best embodied the project's aspirations. The Council's endorsement of the flagship program and the subsequent funding application to Lotterywest was a significant milestone, marking the project's transition from planning to execution.

Following this endorsement, a detailed application for \$5 million in funding was prepared and submitted to Lotterywest in February 2024. The approval of this substantial funding in April 2024 was a major achievement, providing the financial backing necessary to bring the flagship program to life.

In addition to securing funding, significant progress was made in developing a Community Grants funding framework, which was supported by the Council. This framework is designed to ensure that local communities can actively participate in and benefit from the Albany 2026 initiatives.

Another critical achievement was the completion of an economic impact assessment for Albany 2026, providing valuable insights into the project's potential benefits for the local economy. This assessment will serve as a guiding tool for future decision-making and stakeholder engagement.

Collaboration with the Wagyl Kaip community was also strengthened, resulting in the establishment of a cultural committee dedicated to Albany 2026. This partnership underscores the project's commitment to honouring and incorporating Indigenous heritage and perspectives.

The Bicentenary Reference Group continued to play a vital role, with quarterly meetings being facilitated to ensure ongoing input and engagement from key stakeholders. A review and revision of the group's governance and membership were completed, ensuring that the group remains aligned with the evolving needs of the project.



Corporate Business Plan Reporting

The City of Albany's Corporate Business Plan is a strategic document that outlines a comprehensive set of actions and priorities for the City. It serves as a crucial reporting tool, helping to communicate and manage the City's strategic goals and commitments to the community.

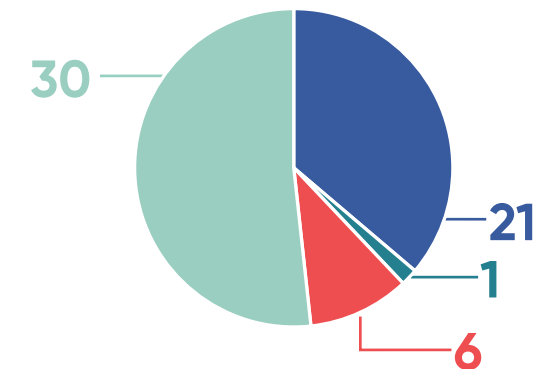
The City's Corporate Business Plan is a vital tool that sets and communicates the City's strategic priorities and commitments to the community. It fosters transparency, accountability, efficient resource allocation, and long-term planning, ultimately contributing to the well-being and development of the city and the community.

The City's commitments are categorised as Actions, which are further divided into services and projects to clarify service expectations. These Actions are assigned to specific areas and departments within the City, with the aim of achieving these objectives within defined timeframes.

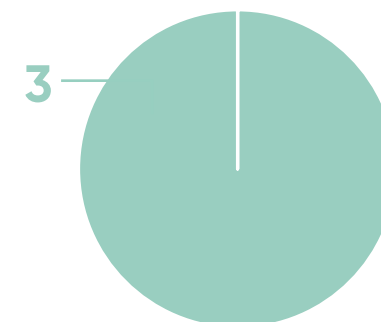
Project Progress Report

- Project complete
- Monitor Project
- Project on track
- Project not on track (manage risk)

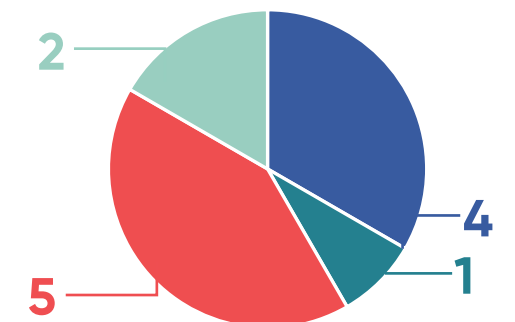
City of Albany 2023/24



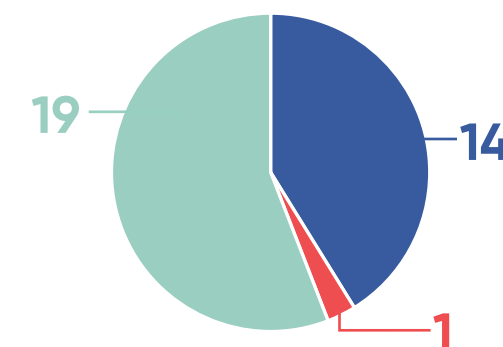
Office of the CEO



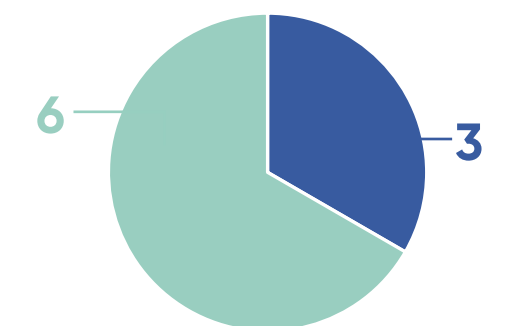
Corporate Services



Infrastructure, Development and Environment



Community Services



Corporate Business Plan Reporting

The City of Albany Corporate Business Plan contains 58 strategic projects which are monitored by Council through quarterly Corporate Scorecard reports.

These reports and minutes of the associated meetings can be found on the City of Albany website.
www.albany.wa.gov.au/council-meetings/past/2024

CCS601 – Corporate Scorecard October to December 2023 Quarter (February 2024 OCM)

CCS618 – Corporate Scorecard January to March 2024 Quarter (April 2024 OCM)

CCS643 – Corporate Scorecard April to June 2024 Quarter (July 2024 OCM)

CCS665 – Corporate Scorecard July to September 2024 Quarter (October 2024 OCM)

The following table outlines these 58 strategic projects and their status at the time of printing the 2023-24 Annual Report.

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

CBP PILLAR	ACTION	DESCRIPTION	DIRECTORATE	STATUS
Leadership	5.2.1.3	Provide business unit reviews to improve internal and external customer experiences and business efficiencies.	●	complete
Leadership	5.1.1.6	Facilitate the 2022 Ward Review.	●	complete
Prosperity	4.1.1.7	Provide a Masterplan for the expansion of the Albany Airport.	●	complete
Leadership	5.2.1.4	Provide road-map to deliver on Information and Communications Technology (ICT) Strategy objectives.	●	complete
Leadership	5.2.2.2	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.	●	monitor
Prosperity	4.1.1.1	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.	●	off track
Prosperity	4.1.1.5	Partner with mining companies to position and promote Albany as an ideal location for FIFO workers and their families to live.	●	off track
Prosperity	4.1.1.6	Partner with relevant stakeholders to position and promote Albany as a preferred location to hold conferences and training events.	●	off track
Prosperity	4.1.2.2	Facilitate positioning and promotion of Albany as a university town, with access to affordable student housing to attract and retain youth in Albany.	●	off track
Leadership	5.1.1.3	Provide a review of all City risk management processes and consolidate into a single, integrated risk reporting system.	●	off track
Leadership	5.2.2.1	Provide an evaluation framework and communication tools to demonstrate value for money from rates.	●	on track
Leadership	5.2.1.5	Provide an Integrated Business Solution to replace the City's legacy system.	●	on track

CBP PILLAR	ACTION	DESCRIPTION	DIRECTORATE	STATUS
Place	3.3.1.2	Partner with local governments and other stakeholders to develop the Great Southern Arts, Culture and Heritage Strategy.	●	complete
Place	3.3.1.4	Provide for the City of Albany Arts, Culture & Heritage Plan.	●	complete
Place	3.4.3.1	Provide a review of the Cycle City Albany Strategy 2014-2019, in conjunction with the State Government's Cycle Strategy.	●	complete
People	1.1.5.1	Facilitate Art, Culture and Story to promote improved knowledge, understanding and respect for local Indigenous cultures and country (the importance of preserving the local environment, flora and fauna).	●	on track
Place	3.3.1.5	Provide for the delivery of the Bicentennial Project, ensuring cultural recognition and inclusion that is informed by the local Noongar community.	●	on track
Leadership	5.1.1.4	Facilitate greater diversity on Council, committees and working groups, including younger people, people with disability, local Menang Noongar People and other culturally diverse groups.	●	on track
People	1.1.1.2	Facilitate improved access to child development, care and support programs for families.	●	on track
People	1.2.2.2	Provide a business case for Albany Leisure and Aquatic Centre upgrades (i.e. additional courts, 50m lap pool, pool heating, larger café, BBQ and party area, etc).	●	on track
People	1.1.5.2	Facilitate promotion of Noongar culture and language by providing name replacements or dual naming, and cultural interpretative signage in significant landmarks.	●	on track
Planet	2.1.1.5	Provide an upgrade to facilities at Mutton Bird reserve, subject to needs analysis and grant funding.	●	complete
Planet	2.1.1.6	Provide trail construction and upgrades at Lake Seppings, subject to needs analysis and grant funding.	●	complete
Planet	2.1.1.8	Faciliate review of horse friendly exercise areas per Strategy.	●	complete
Place	3.2.3.1	Provide a Public Open Space Strategy, addressing community needs for modern, imaginative, inclusive, all ages playgrounds (nature play, water play, exercise equipment, etc) and better facilities (picnic, BBQ, shade, fountains, flood lighting, toilets, etc).	●	complete
Place	3.4.5.3	Provide implementation of outstanding projects in the Black Swan Point Management Plan and Cheyne Beach Improvement Plan.	●	complete
People	1.1.3.1	Facilitate for affordable retirement accommodation in close proximity to activity centres and the CBD (e.g. apartment style housing).	●	complete
Place	3.1.1.3	Facilitate infill development for strategic locations through appropriate mechanisms (such as the preparation developer led structure plans and local development plans specifically for Albany North District structure plan , Woollen mills, Wool Stores and various other investigation areas identified in ALPS).	●	complete
Place	3.1.1.4	Facilitate delivery of the Local Planning Scheme No. 2.	●	complete
Place	3.4.1.2	Provide long-term planning to improve road design, safety and traffic flow.	●	complete
Planet	2.2.2.5	Provide a Corporate Energy Plan to transition City assets to 100% renewable energy sources by 2030.	●	complete
Planet	2.2.2.6	Provide measures and report on corporate and community greenhouse gas emissions and develop emission reduction targets.	●	complete
Place	3.4.2.2	Facilitate promotion of destinations and attractions that are within a five-minute walk of parking facilities, and vice versa, promote parking options that are located within a 5 minute walk of key destinations and attractions.	●	complete

Corporate Business Plan Reporting

CBP PILLAR	ACTION	DESCRIPTION	DIRECTORATE	STATUS
Place	3.4.3.3	Provide construction of priority paths.	●	complete
Planet	2.1.1.3	Provide a Trails Hub Centre at the Albany Visitor Centre.	●	complete
Place	3.3.1.1	Provide a master plan for Mt Melville and adjacent areas.	●	off track
Place	3.4.1.5	Provide a "Maintenance Manual" that details tasks performed on roads, kerbing, drainage and paths and how they should be performed, specific to the region's methods and materials used.	●	on track
Planet	2.1.2.4	Provide community and visitor education (signage, social media campaign, etc) to encourage the safe, responsible and sustainable use of reserves, beaches and other natural environments (i.e. for camping, fishing, 4WDs, trail bikes, mountain bikes, horse riding, dog exercise, etc.)	●	on track
Planet	2.1.2.2	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.	●	on track
People	1.3.1.2	Provide improved street lighting in priority areas. Priority areas for consideration include: CBD, Middleton Beach, Frenchman Bay Road, Lockyer, Emu Point, other outer suburbs, South Coast Hwy, carparks, and around business and commercial areas.	●	on track
Planet	2.2.1.1	Provide a Waterwise Strategy.	●	on track
Planet	2.2.3.1	Partner with neighbouring local governments to work collaboratively on waste matters.	●	on track
Planet	2.2.3.2	Provide for the implementation the Hanrahan Landfill Closure Plan, once endorsed.	●	on track
Place	3.2.2.1	Provide integrated streetscape planning, in consultation with the community, for the integrated design and development of key routes and building upgrades (covering road design, footpaths, cycleways, trees, landscaping, verge maintenance, street furniture, public artworks, lighting, wayfinding signage, etc). List and prioritise the order of streetscapes to develop.	●	on track
Place	3.4.2.1	Provide implementation of key actions arising from the City's Parking Strategy.	●	on track
Place	3.4.3.2	Facilitate the development of active transport corridors.	●	on track
People	1.2.2.3	Facilitate construction of the Albany Motorsports Park.	●	on track
People	1.2.2.4	Facilitate construction of an artificial surf reef.	●	on track
Planet	2.1.1.2	Partner with key stakeholders to implement the Great Southern Regional Trails Master Plan.	●	on track
Planet	2.1.1.4	Provide trail construction and improvements at Poikeclerup, subject to grant funding.	●	on track
Planet	2.1.1.7	Facilitate development of a trail connecting Mt Adelaide to Middleton Beach.	●	on track
Planet	2.1.2.1	Provide implementation of the Emu Beach Foreshore Management Plan.	●	on track
Place	3.2.1.1	Facilitate activation of a cultural and civic precinct in the CBD, inc. York St, Stirling Tce, Town Square, Alison Hartman Gardens, Mokare Burial Site and Dog Rock.	●	on track
Place	3.2.1.2	Provide implementation of the Mounts Master Plan, including the Regional Botanical Gardens, CBD, museum, Middleton Beach, Mounts and waterfront.	●	on track
People	1.2.2.1	Advocate for State Government funding and development of a Tennis Centre.	●	on track

CBP PILLAR	ACTION	DESCRIPTION	DIRECTORATE	STATUS
Leadership	5.2.3.1	Provide and implement a Workforce Plan to support achievement of outcomes in the Strategic Community Plan.	○	on track
Leadership	5.2.3.2	Provide a regular employee survey to monitor workplace culture and identify areas for improvement.	○	on track
Leadership	5.2.3.3	Provide and implement a Safety Management Plan.	○	on track

Financial Report



CITY OF ALBANY
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

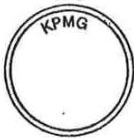
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The City of Albany conducts the operations of a local government with the following community vision:

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 2024

*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 2024 and the financial position as at 30 June 2024.

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

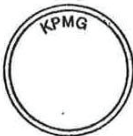
Signed on the 10th day of December 2024



Chief Executive Officer

Andrew Sharpe
Name of Chief Executive Officer





CITY OF ALBANY
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
Revenue				
Rates	2(a),26	44,166,950	44,305,190	42,197,194
Grants, subsidies and contributions	2(a)	11,928,088	11,261,837	12,869,543
Fees and charges	2(a)	23,438,988	21,086,786	21,230,140
Interest revenue	2(a)	4,036,401	2,444,106	2,602,819
Other revenue	2(a)	174,338	180,000	292,933
		83,744,765	79,277,919	79,192,629
Expenses				
Employee costs	2(b)	(32,934,003)	(32,672,645)	(29,924,601)
Materials and contracts		(24,907,366)	(29,728,256)	(23,952,047)
Utility charges		(1,843,162)	(1,844,438)	(1,982,724)
Depreciation		(20,085,513)	(18,328,835)	(18,383,785)
Finance costs		(435,650)	(428,177)	(531,221)
Insurance		(881,340)	(922,590)	(832,574)
Other expenditure	2(b)	(3,360,047)	(3,212,291)	(2,669,581)
		(84,447,081)	(87,137,232)	(78,276,533)
		(702,316)	(7,859,313)	916,096
Capital grants, subsidies and contributions	2(a)	12,780,644	24,579,122	11,558,540
Profit on asset disposals		415,427	240,714	144,222
Loss on asset disposals		(1,629,849)	(790,336)	(77,998)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	5,469	0	11,973
		11,571,691	24,029,500	11,636,737
Net result for the period	25(a)	10,869,375	16,170,187	12,552,833
Total comprehensive income for the period		10,869,375	16,170,187	12,552,833

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



CITY OF ALBANY
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2024

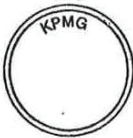
	NOTE	2024 \$	Restated 2023 \$
CURRENT ASSETS			
Cash and cash equivalents	3	14,654,711	38,209,943
Trade and other receivables	5	3,579,983	3,735,969
Other financial assets	4(a)	52,515,074	26,514,611
Inventories	6	1,424,647	1,344,944
Other assets	7	6,937,195	2,565,598
TOTAL CURRENT ASSETS		79,111,610	72,371,065
NON-CURRENT ASSETS			
Trade and other receivables	5	1,802,785	1,663,889
Other financial assets	4(b)	301,898	311,503
Property, plant and equipment	8	169,642,260	169,802,599
Infrastructure *	9	436,231,601	429,591,570
Right-of-use assets	11(a)	544,786	726,247
TOTAL NON-CURRENT ASSETS		608,523,330	602,095,808
TOTAL ASSETS		687,634,940	674,466,873
CURRENT LIABILITIES			
Trade and other payables	12	9,946,337	9,275,404
Other liabilities	13	4,059,258	3,167,929
Lease liabilities	11(b)	211,623	193,206
Borrowings	14	1,264,027	1,522,654
Employee related provisions	15	7,158,944	6,614,712
Other provisions	16	242,391	208,501
TOTAL CURRENT LIABILITIES		22,882,580	20,982,406
NON-CURRENT LIABILITIES			
Other liabilities	13	906,187	850,533
Lease liabilities	11(b)	453,586	656,161
Borrowings	14	2,603,906	3,867,934
Employee related provisions	15	701,391	629,810
Other provisions	16	11,097,000	9,359,114
TOTAL NON-CURRENT LIABILITIES		15,762,070	15,363,552
TOTAL LIABILITIES		38,644,650	36,345,958
NET ASSETS		648,990,290	638,120,915
EQUITY			
Retained surplus		340,379,104	331,805,446
Reserve accounts	29	51,456,924	49,161,207
Revaluation surplus	18	257,154,262	257,154,262
TOTAL EQUITY		648,990,290	638,120,915

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

* Refer to Note 9 for details of the restatement.



CITY OF ALBANY
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2024

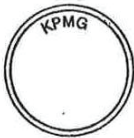


NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2022	327,210,537	41,203,283	257,154,262	625,568,082
Comprehensive income for the period				
Net result for the period	12,552,833	0	0	12,552,833
Total comprehensive income for the period	12,552,833	0	0	12,552,833
Transfers from reserve accounts	29 22,991,931	(22,991,931)	0	0
Transfers to reserve accounts	29 (30,949,855)	30,949,855	0	0
Balance as at 30 June 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	29 29,247,814	(29,247,814)	0	0
Transfers to reserve accounts	29 (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

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 2024



NOTE	2024 Actual \$	2023 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts		
Rates	43,927,744	42,138,703
Grants, subsidies and contributions	11,443,258	12,490,272
Fees and charges	23,684,336	20,914,058
Interest revenue	4,036,401	2,602,819
Goods and services tax received	3,277,579	2,565,515
Other revenue	174,338	292,933
	86,543,656	81,004,300
Payments		
Employee costs	(32,269,216)	(29,815,760)
Materials and contracts	(28,752,401)	(25,562,656)
Utility charges	(1,843,162)	(1,982,724)
Finance costs	(263,443)	(531,221)
Insurance paid	(881,340)	(832,574)
Goods and services tax paid	(3,100,138)	(2,793,860)
Other expenditure	(3,026,014)	(2,630,241)
	(70,135,714)	(64,149,036)
Net cash provided by operating activities	17(b) 16,407,942	16,855,264
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for purchase of property, plant & equipment	(7,079,184)	(4,716,354)
Payments for construction of infrastructure	(17,222,839)	(15,079,880)
Capital grants, subsidies and contributions	10,805,021	10,287,261
Proceeds from/(payments) to financial assets at amortised cost	(26,000,000)	16,000,000
Proceeds from financial assets at amortised cost - self supporting loans	14,611	14,163
Proceeds from sale of property, plant & equipment	1,226,030	480,092
Net cash provided by (used in) investing activities	(38,256,361)	6,985,282
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of borrowings	28(a) (1,522,655)	(2,020,084)
Payments for principal portion of lease liabilities	28(c) (184,158)	(189,674)
Net cash (used in) financing activities	(1,706,813)	(2,209,758)
Net increase (decrease) in cash held	(23,555,232)	21,630,788
Cash at beginning of year	38,209,943	16,579,155
Cash and cash equivalents at the end of the year	17(a) 14,654,711	38,209,943

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 2024

OPERATING ACTIVITIES

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
Revenue from operating activities				
General rates	26	44,016,290	44,160,190	42,058,217
Rates excluding general rates	26	150,660	145,000	138,977
Grants, subsidies and contributions		11,928,088	11,261,837	12,869,543
Fees and charges		23,438,988	21,086,786	21,230,140
Interest revenue		4,036,401	2,444,106	2,602,819
Other revenue		174,338	180,000	292,933
Profit on asset disposals		415,427	240,714	144,222
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	5,469	0	11,973
		84,165,661	79,518,633	79,348,824
Expenditure from operating activities				
Employee costs		(32,934,003)	(32,672,645)	(29,924,601)
Materials and contracts		(24,907,366)	(29,728,256)	(23,952,047)
Utility charges		(1,843,162)	(1,844,438)	(1,982,724)
Depreciation		(20,085,513)	(18,328,835)	(18,383,785)
Finance costs		(435,650)	(428,177)	(531,221)
Insurance		(881,340)	(922,590)	(832,574)
Other expenditure		(3,360,047)	(3,212,291)	(2,669,581)
Loss on asset disposals		(1,629,849)	(790,336)	(77,998)
		(86,076,930)	(87,927,568)	(78,354,531)
Non cash amounts excluded from operating activities	27(a)	21,455,012	19,063,655	18,697,295
Amount attributable to operating activities		19,543,743	10,654,720	19,691,588

INVESTING ACTIVITIES

Inflows from investing activities				
Capital grants, subsidies and contributions		12,780,644	24,579,122	11,558,540
Proceeds from disposal of assets		1,226,030	1,526,600	480,092
Proceeds from financial assets at amortised cost - self supporting loans	28(a)	14,611	14,611	14,163
		14,021,285	26,120,333	12,052,795
Outflows from investing activities				
Purchase of property, plant and equipment	8(a)	(7,079,184)	(13,373,359)	(4,716,354)
Purchase and construction of infrastructure	9(a)	(17,222,839)	(39,065,951)	(15,079,880)
		(24,302,023)	(52,439,310)	(19,796,234)
Non-cash amounts excluded from investing activities	27(b)	(2,956,497)	0	(3,055,170)
Amount attributable to investing activities		(13,237,235)	(26,318,977)	(10,798,609)

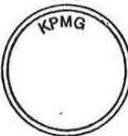
FINANCING ACTIVITIES

Inflows from financing activities				
Proceeds from borrowings	28(a)	0	1,495,000	0
Transfers from reserve accounts	29	29,247,814	31,102,861	22,991,931
		29,247,814	32,597,861	22,991,931
Outflows from financing activities				
Repayment of borrowings	28(a)	(1,522,655)	(1,649,137)	(2,020,084)
Payments for principal portion of lease liabilities	28(c)	(184,158)	(193,101)	(189,674)
Transfers to reserve accounts	29	(31,543,531)	(19,585,548)	(30,949,855)
		(33,250,344)	(21,427,786)	(33,159,613)
Amount attributable to financing activities		(4,002,530)	11,170,075	(10,167,682)

MOVEMENT IN SURPLUS OR DEFICIT

Surplus or deficit at the start of the financial year	27(c)	3,928,702	4,494,182	5,203,405
Amount attributable to operating activities		19,543,743	10,654,720	19,691,588
Amount attributable to investing activities		(13,237,235)	(26,318,977)	(10,798,609)
Amount attributable to financing activities		(4,002,530)	11,170,075	(10,167,682)
Surplus or deficit after imposition of general rates	27(c)	6,232,680	0	3,928,702

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

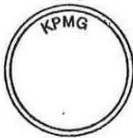


CITY OF ALBANY
FOR THE YEAR ENDED 30 JUNE 2024
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CITY OF ALBANY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

1. BASIS OF PREPARATION

The financial report of the 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 24

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 30 of the financial report.

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

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

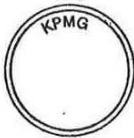
These amendments are not expected to have any material impact on the financial report on initial application.

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

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

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

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



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

2. REVENUE AND EXPENSES

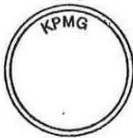
(a) Revenue

Contracts with customers

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
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	Fort's 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 2024

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 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	11,928,088	0	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

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant / contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	42,197,194	0	42,197,194
Grants, subsidies and contributions	0	0	12,869,543	0	12,869,543
Fees and charges	20,093,410	0	1,136,730	0	21,230,140
Interest revenue	0	0	314,116	2,288,703	2,602,819
Other revenue	0	0	0	292,933	292,933
Capital grants, subsidies and contributions	0	11,167,749	390,791	0	11,558,540
Total	20,093,410	11,167,749	44,038,831	15,451,179	90,751,169

Assets and services acquired below fair value

Contributed assets	2,956,496	3,055,170
Recognised volunteer services	189,576	158,054
	3,146,072	3,213,224

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.

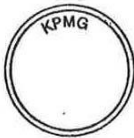
Interest revenue

Financial assets at amortised cost - self supporting loans	1,735	2,222
Interest on reserve account	2,129,245	1,253,043
Rates instalment and penalty interest	336,094	314,116
Sublease finance income	44,721	44,968
Other interest revenue	1,524,606	988,470
	4,036,401	2,602,819

Fees and charges relating to rates receivable

Charges on instalment plan	70,546	64,090
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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 2024

2. REVENUE AND EXPENSES (Continued)

(b) Expenses

Auditors remuneration

Note	2024 Actual	2023 Actual
	\$	\$
- Audit of the Annual Financial Report	71,890	72,700
- Other services – grant acquittals	10,000	26,850
	81,890	99,550

Employee Costs

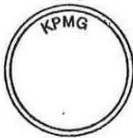
Employee benefit costs	24,136,452	22,538,974
Other employee costs	8,797,551	7,385,627
	32,934,003	29,924,601

Finance costs

Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	247,386	347,935
Provisions: unwinding of discount	172,207	169,097
Lease liabilities	16,057	14,189
	435,650	531,221

Other expenditure

Impairment losses on trade receivables	334,033	88,687
Sundry expenses	3,026,014	2,669,581
	3,360,047	2,758,268



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

3. CASH AND CASH EQUIVALENTS

Note	2024 \$	2023 \$
Cash at bank and on hand	8,654,711	9,209,943
Term deposits	6,000,000	29,000,000
Total cash and cash equivalents	14,654,711	38,209,943
Held as		
- Unrestricted cash and cash equivalents	7,697,787	12,548,736
- Restricted cash and cash equivalents	6,956,924	25,661,207
	14,654,711	38,209,943

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	2024 \$	2023 \$
(a) Current assets		
Financial assets at amortised cost	52,515,074	26,514,611
	52,515,074	26,514,611
Other financial assets at amortised cost		
Self supporting loans receivable	15,074	14,611
Term deposits	52,500,000	26,500,000
	52,515,074	26,514,611
Held as		
- Unrestricted other financial assets at amortised cost	8,015,074	3,014,611
- Restricted other financial assets at amortised cost	44,500,000	23,500,000
	52,515,074	26,514,611
(b) Non-current assets		
Financial assets at amortised cost	31,593	46,667
Financial assets at fair value through profit or loss	270,305	264,836
	301,898	311,503
Financial assets at amortised cost		
Self supporting loans receivable	31,593	46,667
	31,593	46,667
Financial assets at fair value through profit or loss		
Units in Local Government House Trust - opening balance	264,836	252,863
Movement attributable to fair value increment	5,469	11,973
Units in Local Government House Trust - closing balance	270,305	264,836

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 24 (i)) due to the observable market rates).

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

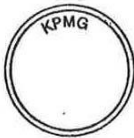
Financial assets at fair value through profit or loss

The 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 2024

5. TRADE AND OTHER RECEIVABLES

Note	2024 \$	2023 \$
Current		
Rates receivable	1,464,026	1,353,559
Trade and other receivables	1,885,010	1,723,128
GST receivable	464,311	641,752
Receivables for employee related provisions	95,132	100,938
Allowance for credit losses of trade and other receivables	(334,033)	(88,687)
Finance lease receivable	5,537	5,279
	3,579,983	3,735,969
Non-current		
Rates and statutory receivables	850,920	706,487
Finance lease receivable	951,865	957,402
	1,802,785	1,663,889

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 2024 Actual \$	30 June 2023 Actual \$	1 July 2022 Actual \$
Contract assets/Grants receivable	4,938,747	1,242,401	3,026,294
Total trade and other receivables from contracts with customers	4,938,747	1,242,401	3,026,294

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.

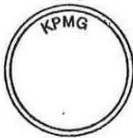
Due to the short term nature of current receivables, their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

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 2024

6. INVENTORIES

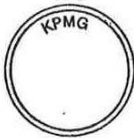
Note	2024	2023
	\$	\$
Current		
Gravel, Fuel and Materials	1,226,228	1,151,759
Retail Stock - ALAC Sports Store	12,090	14,836
Retail Stock - Albany Visitor Centre	52,952	37,574
Retail Stock - Forts Store	119,824	135,573
Retail Stock - Library	470	2,837
Retail Stock - Town Hall	13,083	2,365
	1,424,647	1,344,944
The following movements in inventories occurred during the year:		
Balance at beginning of year	1,344,944	662,784
Inventories expensed during the year	(1,682,772)	(1,427,535)
Additions to inventory	1,762,475	2,109,695
Balance at end of year	1,424,647	1,344,944

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 2024

7. OTHER ASSETS

	2024	2023
	\$	\$
Other assets - current		
Prepayments	540,967	627,604
Accrued income	1,457,481	695,593
Contract assets / grants receivable	4,938,747	1,242,401
	6,937,195	2,565,598

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.

Non-current assets held for sale

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.

Contract assets

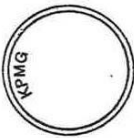
Contract assets primarily relate to the City's right to consideration for work completed but not billed at the end of the period.

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

Non-current assets held for sale (Continued)

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 24(i).



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

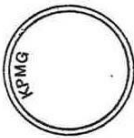
8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Assets not subject to operating lease			Assets subject to operating lease			Total Property			Plant and equipment			Total property, plant and equipment
	Land	Buildings - non-specialised	Buildings - specialised	Land	Buildings - non-specialised	Buildings - specialised	Land	Buildings - non-specialised	Buildings - specialised	Furniture and equipment	Plant and equipment	Paintings	
Balance at 1 July 2022	\$ 57,001,988	\$ 23,479,965	\$ 30,138,744	\$ 8,572,113	\$ 0	\$ 443,710	\$ 65,574,101	\$ 53,618,709	\$ 2,441,009	\$ 2,863,821	\$ 14,441,126	\$ 740,382	\$ 169,859,792
Additions	0	1,255,518	0	0	443,710	0	0	1,699,228	0	673,617	2,756,415	0	5,243,741
Disposals	0	(192,000)	0	0	0	0	0	(192,000)	(20,654)	0	(701,192)	0	(913,846)
Depreciation	0	(1,437,677)	0	0	(798,798)	0	0	(2,236,475)	0	(97,280)	(1,178,333)	0	(4,387,088)
Transfers	0	116,367	0	0	2,092,371	0	0	(2,208,738)	(2,208,738)	41,900	0	0	0
Balance at 30 June 2023	\$ 57,001,988	\$ 53,360,917	\$ 31,876,027	\$ 8,572,112	\$ 31,876,027	\$ 0	\$ 65,574,100	\$ 85,236,944	\$ 211,618	\$ 2,607,058	\$ 15,318,016	\$ 740,382	\$ 169,802,599
Comprises:													
Gross balance amount at 30 June 2023	57,001,988	92,238,308	48,831,043	8,572,112	48,831,043	0	65,574,100	141,069,351	211,618	9,662,236	23,991,029	740,382	241,363,197
Accumulated depreciation at 30 June 2023	0	(38,877,391)	(16,955,016)	0	(16,955,016)	0	0	(55,832,407)	0	(7,055,178)	(8,673,013)	0	(71,560,598)
Balance at 30 June 2023	\$ 57,001,988	\$ 53,360,917	\$ 31,876,027	\$ 8,572,112	\$ 31,876,027	\$ 0	\$ 65,574,100	\$ 85,236,944	\$ 211,618	\$ 2,607,058	\$ 15,318,016	\$ 740,382	\$ 169,802,599
Additions*	240,142	2,231,956	0	0	169,870	0	240,142	2,401,826	1,007,506	544,931	3,966,800	0	8,295,103
Disposals	(1,399,781)	(230,800)	0	0	0	0	(1,399,781)	(230,800)	0	(532,639)	(1,905,304)	0	(4,068,524)
Depreciation	0	(2,378,294)	0	0	(813,603)	0	0	(3,191,887)	0	(405,920)	(788,111)	0	(4,385,918)
Transfers	0	58,843	0	0	0	0	0	58,843	(58,843)	0	114,482	0	0
Balance at 30 June 2024	\$ 55,842,349	\$ 53,042,632	\$ 31,232,294	\$ 8,572,112	\$ 31,232,294	\$ 0	\$ 64,414,461	\$ 84,274,926	\$ 1,160,281	\$ 2,213,430	\$ 16,704,883	\$ 740,382	\$ 169,642,260
Comprises:													
Gross balance amount at 30 June 2024	55,842,349	94,298,309	49,000,912	8,572,112	49,000,912	0	64,414,461	143,289,221	1,160,281	9,874,529	26,168,007	740,382	245,588,778
Accumulated depreciation at 30 June 2024	0	(41,255,677)	(17,768,618)	0	(17,768,618)	0	0	(59,024,295)	0	(7,461,099)	(9,461,124)	0	(75,946,518)
Balance at 30 June 2024	\$ 55,842,349	\$ 53,042,632	\$ 31,232,294	\$ 8,572,112	\$ 31,232,294	\$ 0	\$ 64,414,461	\$ 84,274,926	\$ 1,160,281	\$ 2,213,430	\$ 16,704,883	\$ 740,382	\$ 169,642,260

* Asset additions included additions received at substantially less than fair value:
During the year ended 30 June 2024 218,567 446,349 0 0 0 0 218,567 446,349 0 0 551,003 0 0 1,215,919



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

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

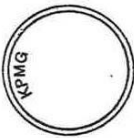
(b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date					
Land and buildings					
Land	2 & 3	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	N/A	Not applicable	Cost	Not applicable	Not applicable	
Furniture and equipment						

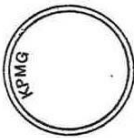


CITY OF ALBANY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Amount Measurements (continued)

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					
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 2024

9. INFRASTRUCTURE

(a) Movements in Balances

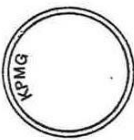
Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Roads	Footpaths	Drainage	Parks, gardens and reserves	Infrastructure - other	Infrastructure - rehabilitation assets	Work in progress at cost	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2022	241,663,581	15,010,481	46,965,468	49,633,720	63,097,015	4,070,641	4,883,415	425,314,321
Additions	11,160,696	1,391,459	1,090,967	2,051,812	490,763		1,442,619	17,628,316
Depreciation	(5,649,350)	(742,481)	(1,592,412)	(2,263,734)	(2,692,602)	(410,488)		(13,351,067)
Transfers	923,003	243,709	869,791	942,175	1,232,832		(4,211,510)	0
Balance at 30 June 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
Comprises:								
Gross balance at 30 June 2023	435,474,980	37,779,029	97,940,647	88,105,338	132,658,726	7,799,214	2,114,524	801,872,458
Accumulated depreciation at 30 June 2023	(187,377,050)	(21,875,861)	(50,616,833)	(37,741,365)	(70,530,718)	(4,139,061)	0	(372,280,888)
Balance at 30 June 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	611,885	0	1,117,530	18,963,416
Revaluation increments / (decrements) transferred to revaluation surplus						1,565,678		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	60,363,558	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	60,363,558	4,815,341	1,418,878	436,231,601

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

** During the financial year 2023/24, management conducted a review of the classification of the City's refuse site rehabilitation asset, which was previously categorised as an intangible asset. It was determined that the asset more appropriately aligns with the definition of an infrastructure asset due to its physical nature and long-term role in site rehabilitation. Consequently, the asset has been reclassified from Intangible Assets to Infrastructure on the Statement of Financial Position in 2022-23. This reclassification is in accordance with relevant accounting standards and better reflects the nature and usage of the asset.

The reclassification did not impact the overall financial position or the Statement of Comprehensive Income. Additionally, in line with this reclassification, the value of the rehabilitation asset has been reviewed and revalued upwards using the Perth Consumer Price Index (CPI). The City does not consider the related waste site provision to have materially changed during this period.



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

9. INFRASTRUCTURE (Continued)

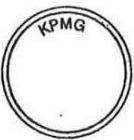
(b) Carrying Amount Measurements

(i) Fair Value - as determined at the last valuation date	Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
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 2024	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						
Work in progress at cost		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 2024

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

Asset Class	Useful life
Buildings:	
- 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

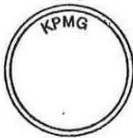
Revision of useful lives of plant and equipment

During the year the estimate useful life of certain items of plant and equipment were revised. The net effect of the change is a net increase in depreciation of \$487,787.

(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.

	2024	2023
	\$	\$
Plant and equipment	726,861	648,882
	726,861	648,882



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

10. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

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

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. The cost of non-current assets constructed by the 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.

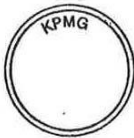
Impairment

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 2024

11. LEASES

(a) Right-of-Use Assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.	Note	Right-of-use assets - plant and equipment	Right-of-use assets Total
		\$	\$
Balance at 1 July 2022		931,891	931,891
Revaluation (loss) / reversals transferred to profit or loss		(39,340)	(39,340)
Depreciation		(166,304)	(166,304)
Balance at 30 June 2023		726,247	726,247
Gross balance amount at 30 June 2023		1,477,814	1,477,814
Accumulated depreciation at 30 June 2023		(751,567)	(751,567)
Balance at 30 June 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

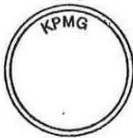
The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the City is the lessee:	2024 Actual	2023 Actual
	\$	\$
Depreciation on right-of-use assets	(181,461)	(166,304)
Finance charge on lease liabilities	(16,057)	(14,189)
Total amount recognised in the statement of comprehensive income	(197,518)	(180,493)
Total cash outflow from leases	(200,215)	(203,863)
(b) Lease Liabilities		
Current	211,623	193,206
Non-current	453,586	656,161
	665,209	849,367

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 2024

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 28(c).

Right-of-use assets - measurement

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

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

Right-of-use assets - depreciation

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

2024 Actual \$	2023 Actual \$
890,323	958,550
795,731	852,111
793,079	815,268
725,310	770,171
659,113	697,082
635,017	661,816
4,498,573	4,754,998
1,655,499	1,305,010

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

Rental income

MATERIAL ACCOUNTING POLICIES

The City as Lessor

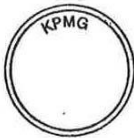
Upon entering into each contract as a lessor, the City assesses if the lease is a finance or operating lease.

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 2024

12. TRADE AND OTHER PAYABLES

Current

Sundry creditors
Accrued interest on long term borrowings
Accrued salaries and wages
Sundry accruals
Income received in advance
Prepaid rates
Bonds and deposits held

2024 \$	2023 \$
3,754,886	3,849,855
25,166	9,472
337,295	288,321
1,110,266	570,598
684,854	685,828
2,297,724	1,992,318
1,736,146	1,879,012
9,946,337	9,275,404

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.

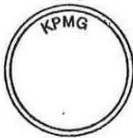
Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and any consideration paid, including the transfer of non-cash assets or liabilities 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 2024

13. OTHER LIABILITIES

	2024	2023
	\$	\$
Current		
Contract liabilities	144,262	908,343
Capital grant/contributions liabilities	3,914,996	2,259,586
	4,059,258	3,167,929
Non-current		
Capital grant/contributions liabilities	906,187	850,533
	906,187	850,533
Reconciliation of changes in contract liabilities		
Opening balance	908,343	272,313
Additions	95,262	908,343
Revenue from contracts with customers included as a contract liability at the start of the period	(859,343)	(272,313)
	144,262	908,343
The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$144,000 (2023: \$908,000)		
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	3,110,119	6,469,517
Additions	3,575,387	1,126,583
Revenue from capital grant/contributions held as a liability at the start of the period	(1,864,323)	(4,485,981)
	4,821,183	3,110,119
Expected satisfaction of capital grant/contribution liabilities		
Less than 1 year	3,914,996	2,259,586
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	906,187	850,533
	4,821,183	3,110,119

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

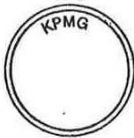
Contract liabilities represent the City's obligation to transfer goods or services to a customer for which the City has received consideration from the customer.

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 24(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 2024

14. BORROWINGS

	Note	2024			2023		
		Current	Non-current	Total	Current	Non-current	Total
		\$	\$	\$	\$	\$	\$
Secured							
Long Term Borrowings		1,264,027	2,603,906	3,867,933	1,522,654	3,867,934	5,390,588
Total secured borrowings	28(a)	1,264,027	2,603,906	3,867,933	1,522,654	3,867,934	5,390,588

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 2024 and 2023 financial years.

MATERIAL ACCOUNTING POLICIES

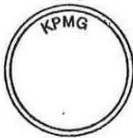
Borrowing costs

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 24(i)) due to the unobservable inputs, including own credit risk.

Risk

Information regarding exposure to risk can be found at Note 22. Details of individual borrowings required by regulations are provided at Note 28(a).



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

15. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions	2024	2023
	\$	\$
Current provisions		
Employee benefit provisions		
Annual leave	2,689,128	2,582,613
Long service leave	4,469,816	4,032,099
	7,158,944	6,614,712
Total current employee related provisions	7,158,944	6,614,712
Non-current provisions		
Employee benefit provisions		
Long service leave	701,391	629,810
	701,391	629,810
Total non-current employee related provisions	701,391	629,810
Total employee related provisions	7,860,335	7,244,522

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

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

	Note	2024	2023
Amounts are expected to be settled on the following basis:		\$	\$
Less than 12 months after the reporting date		2,808,765	2,665,645
More than 12 months from reporting date		5,051,570	4,578,877
		7,860,335	7,244,522
Expected reimbursements of employee related provisions from other WA local governments included within other receivables	5	(95,132)	(100,938)

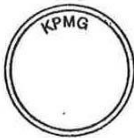
MATERIAL ACCOUNTING POLICIES
Employee benefits
The City's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

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 2024

16. OTHER PROVISIONS

	Provision for remediation	Provision for waste site rehabilitation	Total
	\$	\$	\$
Opening balance at 1 July 2023			
Current provisions	208,501	0	208,501
Non-current provisions	0	9,359,114	9,359,114
	208,501	9,359,114	9,567,615
Additional provision	33,890	1,565,679	1,599,569
Charged to profit or loss			
- unwinding of discount	0	172,207	172,207
Balance at 30 June 2024	242,391	11,097,000	11,339,391
Comprises			
Current	242,391	0	242,391
Non-current	0	11,097,000	11,097,000
	242,391	11,097,000	11,339,391

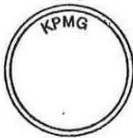
Other provisions
Amounts which are expected to be paid out within 12 months of the reporting date are classified as current. Exact timing of payment of non-current obligations is unable to be reliably estimated as it is dependent on factors beyond the control of the local government.

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 2024

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	2024 Actual \$	2023 Actual \$
Cash and cash equivalents	3	14,654,711	38,209,943
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	6,956,924	25,661,207
- Financial assets at amortised cost	4	44,500,000	23,500,000
		51,456,924	49,161,207
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	29	51,456,924	49,161,207
Total restricted financial assets		51,456,924	49,161,207

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

Net result	10,869,375	12,552,833
Non-cash items:		
Adjustments to fair value of financial assets at fair value through profit or loss	(5,469)	(11,973)
Depreciation/amortisation	20,085,513	18,383,785
(Profit)/loss on sale of asset	1,214,422	(66,224)
Grants received non-cash	(2,956,497)	(3,055,170)
Impairment of plant and equipment	0	0
Changes in assets and liabilities:		
(Increase)/decrease in trade and other receivables	17,090	(762,897)
(Increase)/decrease in other assets	(4,371,594)	1,528,698
(Increase)/decrease in inventories	(79,703)	(682,160)
Increase/(decrease) in trade and other payables	670,933	1,748,340
Increase/(decrease) in employee related provisions	615,813	4,365
Increase/(decrease) in other provisions	206,097	211,858
Increase/(decrease) in contract liabilities / unspent grants	946,983	(2,723,368)
Increase/(decrease) in lease liabilities	0	(24,900)
Increase/(decrease) in right-of-use assets	0	39,338
Capital grants, subsidies and contributions	(10,805,021)	(10,287,261)
Net cash provided by/(used in) operating activities	16,407,942	16,855,264

(c) Undrawn Borrowing Facilities

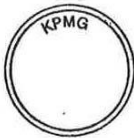
Credit Standby Arrangements

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

Loan facilities

Loan facilities - current	1,264,027	1,522,654
Loan facilities - non-current	2,603,906	3,867,934
Total facilities in use at balance date	3,867,933	5,390,588

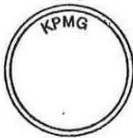
Unused loan facilities at balance date	NIL	NIL
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CITY OF ALBANY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

18. REVALUATION SURPLUS

	2024 Opening Balance \$	Total Movement on Revaluation \$	2024 Closing Balance \$	2023 Opening Balance \$	2023 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 2024

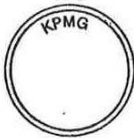
19. CONTINGENT LIABILITIES

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 2024 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

	2024	2023
	\$	\$
Contracted for:		
- capital expenditure projects	3,965,645	229,643
	3,965,645	229,643
Payable:		
- not later than one year	3,965,645	229,643

The capital expenditure projects outstanding at the end of the current reporting period represent 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.
The prior year commitment was for the construction of Adelaide Street Cycle Link & Mindijup Road upgrade.



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

21. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

	Note	2024 Actual \$	2024 Budget \$	2023 Actual \$
Fees, expenses and allowances to be paid or reimbursed to elected council members.				
Mayor's annual allowance		93,380	93,380	91,997
Mayor's meeting attendance fees		49,373	49,435	48,704
Mayor's annual allowance for ICT expenses		3,493	3,500	3,500
Mayor's annual allowance for travel and accommodation expenses		50	50	50
		146,296	146,365	144,251
Deputy Mayor's annual allowance		22,717	23,345	22,999
Deputy Mayor's meeting attendance fees		30,364	32,960	32,470
Deputy Mayor's annual allowance for ICT expenses		3,493	3,500	3,500
Deputy Mayor's annual allowance for travel and accommodation expenses		50	50	50
		56,624	59,855	59,019
All other council member's meeting attendance fees		319,500	362,560	347,306
All other council member's annual allowance for ICT expenses		33,658	38,500	37,437
All other council member's annual allowance for travel and accommodation expenses		481	550	636
		353,639	401,610	385,379
	21(b)	556,559	607,830	588,649

(b) Key Management Personnel (KMP) Compensation

City during the year are as follows:			
Short-term employee benefits		994,722	1,004,300
Post-employment benefits		108,974	97,602
Employee - other long-term benefits		23,693	131,449
Employee - termination benefits		0	14,194
Council member costs	21(a)	556,559	588,649
		1,683,948	1,836,194

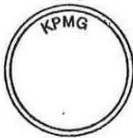
Short-term employee benefits
These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

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.

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

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



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

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:

	2024 Actual \$	2023 Actual \$
Sale of goods and services	2,465	88
Purchase of goods and services	15,778	16,888
Amounts outstanding from related parties: Trade and other receivables	0	88

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

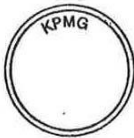
During the previous year, a company controlled by a related party of a council member, was awarded a contract under the selective tender process on terms and conditions equivalent for those that prevail in arm's length transactions under the City's procurement process.

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 2024

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 \$
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
2023				
Cash and cash equivalents	4.41%	38,209,943	29,000,000	9,209,943
Financial assets at amortised cost - term deposits	4.17%	26,500,000	26,500,000	0

Sensitivity

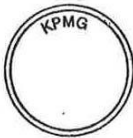
Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2024 \$	2023 \$
Impact of a 1% movement in interest rates on profit or loss and equity*	86,547	92,099

* 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 28(a).



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

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.

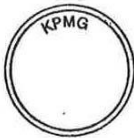
The level of outstanding receivables is reported to council monthly and benchmarks are set and monitored for acceptable collection performance.

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 2023 or 1 July 2024 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 2024 and 30 June 2023 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 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
30 June 2023					
Trade receivables					
Expected credit loss	0.00%	1.00%	2.50%	23.86%	
Gross carrying amount	1,154,837	92,697	33,190	364,286	1,645,010
Loss allowance	0	927	830	86,930	88,687
Other receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	985	800	0	76,333	78,118
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 2024

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:

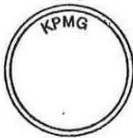
	Trade receivables		Other receivables		Contract Assets	
	2024 Actual	2023 Actual	2024 Actual	2023 Actual	2024 Actual	2023 Actual
Opening loss allowance as at 1 July	\$ 88,687	\$ 190,069	\$ 0	\$ 0	\$ 0	\$ 0
Increase in loss allowance recognised in profit or loss during the year	308,432	1,027	0	0	0	0
Receivables written off during the year as uncollectible	(63,086)	(102,409)	0	0	0	0
Unused amount reversed	0	0	0	0	0	0
Closing loss allowance at 30 June	334,033	88,687	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 2024

22. FINANCIAL RISK MANAGEMENT (Continued)

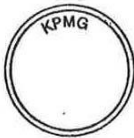
(c) Liquidity risk

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
	\$	\$	\$	\$	\$
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
2023					
Trade and other payables	9,275,404	0	0	9,275,404	9,275,404
Borrowings	1,733,611	3,295,544	1,059,300	6,088,455	5,390,588
Lease liabilities	193,206	656,161	0	849,367	849,367
	11,202,221	3,951,705	1,059,300	16,213,226	15,515,359



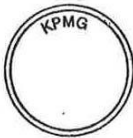
CITY OF ALBANY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

23. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

On 30 July 2024, Regional Express Holdings Limited ("REX") was placed into voluntary administration by its Directors due to concerns about the company's solvency. As at 30 June 2024, the City of Albany ("the City") was owed \$608,743 by REX for landing fees at the City's airport. In early July, the City received two payments of \$152,186 each, reducing the outstanding debt to \$304,371.

As at 30 June 2024, the City had no indication that the amounts owed by REX would not be collected. The City had a Recipient Created Tax Invoice ("RCTI") agreement with REX, under which REX generated and issued RCTIs to the City for landing fees, eliminating the need for the City to issue invoices. The amounts related to RCTIs were recorded as Accrued Income on the Statement of Financial Position, rather than as Trade and Other Receivables.

Subsequent to REX entering administration, and with the realisation that the amount receivable is likely to be unrecoverable, an appropriate allowance for credit losses related to the amounts owed by REX has been recognised in the City's financial accounts as at 30 June 2024. The amount of any potential return to creditors remains unknown; however, the City's assessment is conservative, in that no material return to unsecured creditors is likely. To appropriately account for the impairment of the receivables, the balance of the receivable due from REX has been transferred to Trade and Other Receivables as at 30 June 2024.



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

24. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the 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

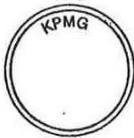
In accordance with Australian Accounting Standards the City's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

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.



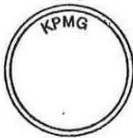
CITY OF ALBANY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

25. 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	Rates, general purpose government grants and interest revenue.
Law, order, public safety	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
Health	Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.
Education and welfare	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	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	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	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	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	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 2024

25. FUNCTION AND ACTIVITY

(a) Income and expenses

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

	2024 Actual \$	2023 Actual \$
General purpose funding	48,280,720	44,876,247
Law, order, public safety	117,471	121,552
Health	123,027	139,617
Education and welfare	1,667,144	1,534,862
Community amenities	11,866,984	10,569,607
Recreation and culture	3,330,914	2,973,737
Transport	2,616,254	2,554,331
Economic services	2,255,380	2,318,800
Other property and services	1,979,678	1,390,528
	72,237,572	66,479,281

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

Governance	2,491	6,279
General purpose funding	5,462,609	7,007,983
Law, order, public safety	1,576,539	2,261,641
Education and welfare	68,018	72,548
Community amenities	177,827	77,475
Recreation and culture	7,010,191	4,650,647
Transport	9,348,947	9,350,817
Economic services	240,397	316,717
Other property and services	821,714	683,976
	24,708,733	24,428,083

Total Income

	96,946,305	90,907,364
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Expenses

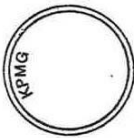
Governance	(4,887,920)	(3,845,688)
General purpose funding	(729,163)	(749,724)
Law, order, public safety	(3,702,089)	(3,561,939)
Health	(1,007,657)	(943,979)
Education and welfare	(2,400,512)	(2,266,561)
Community amenities	(14,637,512)	(12,885,418)
Recreation and culture	(24,782,784)	(22,939,726)
Transport	(24,575,067)	(23,622,569)
Economic services	(5,140,412)	(4,701,932)
Other property and services	(4,213,814)	(2,836,995)
Total expenses	(86,076,930)	(78,354,531)

Net result for the period

	10,869,375	12,552,833
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(b) Total Assets

Governance	44,155,278	41,710,046
General purpose funding	845,766	855,371
Law, order, public safety	5,651,567	5,667,593
Health	226,077	235,143
Education and welfare	785,423	751,363
Community amenities	35,078,357	35,251,946
Recreation and culture	114,196,736	115,528,377
Transport	377,188,009	371,033,142
Economic services	16,666,994	16,850,429
Other property and services	71,931,155	70,936,028
Unallocated	20,909,578	15,647,435
	687,634,940	674,466,873



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

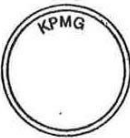
26. RATING INFORMATION

(a) General Rates

RATE TYPE	Rate Description	Basis of valuation	Rate in \$	Number of Properties	2023/24 Actual Rateable Value*	2023/24 Actual Revenue	2023/24 Budget Interim Rate	2023/24 Budget Interim Revenue	2023/24 Budget Total Revenue	2022/23 Actual Total Revenue
Residential		Gross rental valuation	10.666	16,190	362,516,638	38,666,025	213,709	210,000	38,666,024	36,900,066
Rural		Unimproved valuation	0.3124	994	991,887,474	3,098,656	0	0	3,098,656	3,000,968
Total general rates			17,184	1,354,404,112	41,764,681	41,764,681	213,709	210,000	41,764,680	39,901,034
Minimum payment										
Residential		Gross rental valuation	1.175	1,138	7,389,695	1,337,150	0	0	1,337,150	1,415,680
Rural		Unimproved valuation	1.270	668	188,069,157	848,360	0	0	848,360	742,940
Total minimum payments			1,806	1,806	195,458,852	2,185,510	0	0	2,185,510	2,158,620
Total general rates and minimum payments			18,990	1,549,862,964	43,950,191	43,950,191	213,709	210,000	44,160,190	42,059,654
Ex-gratia Rates										
Total amount raised from rates (excluding general rates)			0.1047	4	1,254,400	150,660	0	0	145,000	138,977
Rates assessment write-offs				4	1,254,400	150,660	0	0	145,000	138,977
Total Rates									(3,000)	(1,437)
Rate instalment interest									44,302,190	42,197,194
Rate overdue interest									130,000	136,562
									147,575	177,554

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.

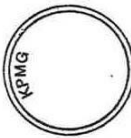
*Rateable Value at time of raising of rate.



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

27. DETERMINATION OF SURPLUS OR DEFICIT

	Note	2023/24 (30 June 2024 Carried Forward) \$	2023/24 Budget (30 June 2024 Carried Forward) \$	2022/23 (30 June 2023 Carried Forward) \$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals		(415,427)	(240,714)	(144,222)
Less: Fair value adjustments to financial assets at fair value through profit or loss		(5,469)	0	(11,973)
Add: Implicit interest		0	185,198	0
Add: Loss on disposal of assets		1,629,849	790,336	77,998
Add: Impairment of Plant and Equipment	8(a)	0	0	0
Add: Depreciation	10(a)	20,085,513	18,328,835	18,383,785
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates		(144,433)	0	2,575
Finance Lease Receivable		5,537	0	5,279
Employee benefit provisions		71,581	0	112,718
Other provisions		172,207	0	169,097
Capital grant/contributions liabilities		55,654	0	87,600
Right-of-use-assets		0	0	39,338
Lease liabilities		0	0	(24,900)
Non-cash amounts excluded from operating activities		21,455,012	19,063,655	18,697,295
(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		(2,956,497)	0	(3,055,170)
Non-cash amounts excluded from investing activities		(2,956,497)	0	(3,055,170)
(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	29	(51,456,924)	(37,324,145)	(49,161,207)
Less: Financial assets at amortised cost - self supporting loans	4(a)	(15,074)	(14,611)	(14,611)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	14	1,264,027	1,331,025	1,522,655
- Current portion of lease liabilities	11(b)	211,621	202,474	193,206
Total adjustments to net current assets		(49,996,350)	(35,805,257)	(47,459,957)
Net current assets used in the Statement of Financial Activity				
Total current assets		79,111,610	51,490,070	72,371,065
Less: Total current liabilities		(22,882,580)	(15,684,813)	(20,982,406)
Less: Total adjustments to net current assets		(49,996,350)	(35,805,257)	(47,459,957)
Surplus or deficit after imposition of general rates		6,232,680	0	3,928,702

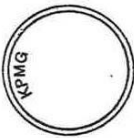


CITY OF ALBANY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

28. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual				Budget			
		Principal at 1 July 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	Principal at 1 July 2023	New Loans During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024
		\$	\$	\$	\$	\$	\$	\$	\$
ALAC Redevelopment		951,738	0	(167,322)	784,416	784,417	0	(178,116)	606,301
ALAC Redevelopment		1,024,020	0	(142,266)	881,754	881,753	0	(152,576)	729,177
Town Square Upgrade		118,077	0	(57,757)	60,320	60,320	0	(60,320)	0
Forts Entrance and Public Space		118,077	0	(57,757)	60,320	60,320	0	(60,320)	0
Centennial Park Stage 1		491,915	0	(241,317)	250,598	250,598	0	(250,598)	0
Centennial Park Stage 4		88,487	0	(88,487)	0	0	0	0	0
Town Hall		1,055,823	0	(256,981)	798,842	798,842	0	(261,576)	537,266
Emu Point Boat Pens		1,320,645	0	(62,891)	1,257,754	1,263,349	0	(64,512)	1,198,837
Roadworks - Asset Upgrade		174,771	0	(174,771)	0	0	0	0	0
Roadworks - 22C Refinanced		178,182	0	(178,182)	0	0	0	0	0
Roadworks - 03/04		133,711	0	(64,731)	68,980	68,980	0	(68,980)	0
Roadworks - 04/05		466,263	0	(146,565)	319,698	319,699	0	(155,251)	164,448
Stirling Terrace Upgrade		94,462	0	(46,206)	48,256	48,256	0	(48,256)	0
Forts Cafe, Retail & Admin Upgrade		141,693	0	(69,308)	72,385	72,384	0	(72,384)	0
Visitor Centre Building		535,804	0	(101,101)	434,703	434,704	0	(104,044)	330,660
Admin Building 1		264,426	0	(83,120)	181,306	181,307	0	(88,045)	93,262
Land - Lake Warburton Road		252,577	0	(81,321)	171,256	171,254	0	(84,159)	87,096
Artificial Surf Reef		0	0	0	0	0	1,495,000	0	1,495,000
Total		7,410,672	0	(2,020,084)	5,390,588	5,396,183	1,495,000	(1,649,137)	5,242,046



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

28. BORROWING AND LEASE LIABILITIES (Continued)

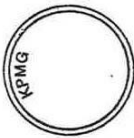
Borrowing Finance Cost Payments

Purpose	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2024	Budget for year ending 30 June 2024	Actual for year ending 30 June 2023
ALAC Redevelopment	30	WATC*	6.35%	28/06/2027	\$ (52,938)	\$ (52,027)	\$ (61,383)
ALAC Redevelopment	32	WATC*	7.12%	26/06/2028	(66,442)	(65,637)	(78,459)
Town Square Upgrade	33	WATC*	4.39%	20/04/2024	(1,724)	(2,207)	(5,313)
Forts Entrance and Public Space	36	WATC*	4.39%	20/04/2024	(1,724)	(2,207)	(4,737)
Centennial Park Stage 1	37	WATC*	3.81%	1/07/2024	(9,481)	(5,659)	(18,501)
Centennial Park Stage 4	42	WATC*	2.45%	14/06/2023	0	0	(2,775)
Town Hall	44	WATC*	1.78%	6/06/2026	(17,767)	(17,741)	(21,385)
Emu Point Boat Pens	46	WATC*	2.56%	6/06/2039	(40,360)	(40,368)	(41,421)
Roadworks - 22C Refinanced	21A	WATC*	7.14%	27/06/2023	0	0	(12,046)
Roadworks - 03/04	22D	WATC*	4.01%	28/06/2023	0	0	(9,645)
Roadworks - 04/05	23	CBA**	6.62%	29/06/2024	(3,548)	(3,452)	(7,798)
Stirling Terrace Upgrade	28	WATC*	5.84%	28/06/2025	(19,268)	(18,373)	(28,907)
Forts Cafe, Retail & Admin Upgrade	34	WATC*	4.39%	20/04/2024	(1,379)	(1,765)	(7,226)
Visitor Centre Building	35	WATC*	2.89%	20/04/2024	(2,068)	(2,648)	(6,091)
Admin Building 1	43	WATC*	2.89%	15/06/2027	(14,513)	(14,498)	(18,166)
Land - Lake Warburton Road	25	WATC*	5.84%	29/04/2025	(9,999)	(10,287)	(14,923)
	40	WATC*	2.37%	23/06/2025	(6,175)	(6,110)	(9,159)
Total					(247,386)	(242,979)	(347,935)
Total Finance Cost Payments					(247,386)	(242,979)	(347,935)

* WA Treasury Corporation
** Commonwealth Bank of Australia

(b) New Borrowings - 2023/24

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate %	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2024 Actual	2024 Budget	2024 Actual	2024 Budget		
Artificial Surf Reef 23/24	WATC	NEW	7	5.45%	\$ 0	\$ 1,495,000	\$ 0	\$ 0	0	0
* WA Treasury Corporation					0	1,495,000	0	0	0	0

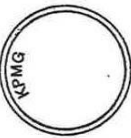


CITY OF ALBANY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

28. BORROWING AND LEASE LIABILITIES (Continued)

(c) Lease Liabilities

Purpose	Note	Actual				Budget			
		Principal at 1 July 2022	New Leases During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	Principal at 1 July 2023	New Leases During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024
		\$	\$	\$	\$	\$	\$	\$	\$
ALAC Biofuels		1,044,491	(24,900)	(189,578)	830,013	854,913	0	(193,101)	661,812
Emu Point Reserve		19,450	0	(96)	19,354	0	0	0	0
Total Lease Liabilities	11(b)	1,063,941	(24,900)	(189,674)	849,367	854,913	0	(193,101)	661,812
Lease Finance Cost Payments									
Purpose	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2024	Budget for year ending 30 June 2024	Actual for year ending 30 June 2023	Lease Term		
				\$	\$	\$			
ALAC Biofuels	Blue Sky Renewables	1.63%	30/06/2027	(15,158)	(12,091)	(13,285)	10 Years		
Emu Point Reserve	Department of Planning, et al	4.90%	1/07/2071	(899)	(899)	(904)	50 Years		
Total Finance Cost Payments				(16,057)	(12,990)	(14,189)			

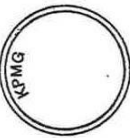


CITY OF ALBANY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

29. RESERVE ACCOUNTS

- Restricted by legislation/agreement
- (a) Public Open Space
- (b) Emu Point Marina
- Restricted by council
- (c) Airport
- (d) Albany Entertainment Centre
- (e) ALAC Synthetic Surface "Carpet"
- (f) Bayonet Head Infrastructure
- (g) Parking, Bridges & Marine Infrastructure
- (h) Emu Point Boat Pens Development
- (i) Masterplan Funding
- (j) National Anzac Centre
- (k) Parks, Recreations Grounds and Trails
- (l) Plant & Equipment
- (m) Roadworks, Drainage & Paths
- (n) Waste Management
- (o) Refuse Collection & Waste Minimisation
- (p) Building Restoration
- (q) Debt Management
- (r) Land Acquisition
- (s) Coastal Management
- (t) Information Technology
- (u) Destination Marketing & Economic Development
- (v) Albany Heritage Park Infrastructure
- (w) Unspent Grants
- (x) Cheynes Beach

2024 Actual Opening Balance	2024 Actual Transfer to	2024 Actual Transfer (from)	2024 Actual Closing Balance
\$	\$	\$	\$
93,800	177,400	0	271,200
66,103	40,780	(36,379)	70,504
159,903	218,180	(36,379)	341,704
5,832,068	3,155,518	(2,086,451)	6,901,135
383,618	0	(383,618)	0
76,910	25,000	(101,910)	0
0	0	0	0
278,455	538,431	(524,923)	816,886
355,331	169,592	0	0
68,311	0	(68,311)	0
623,871	920,471	(833,990)	710,352
1,813,164	1,044,787	(909,704)	1,948,247
1,993,478	519,544	0	2,513,022
5,703,875	550,627	(2,072,657)	4,181,845
7,687,672	1,528,338	(1,091,258)	8,124,752
4,773,078	10,569,270	(10,970,367)	4,371,981
1,134,051	1,499,981	0	2,634,032
5,524,177	1,370,083	(900,000)	5,994,260
735,191	446,616	0	1,181,807
1,758,136	347,933	0	2,106,069
931,052	899,009	0	1,830,061
477,742	0	(477,742)	0
432,034	0	(432,034)	0
5,761,712	5,166,119	(5,761,712)	5,166,119
324,397	100,821	(425,218)	0



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

29. RESERVE ACCOUNTS (continued)

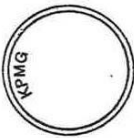
- (y) Capital Seed Funding for Sporting Clubs
- (z) Centennial Park Stadium and Pavilion Renewal
- (aa) Great Southern Contiguous Local Authorities Group (CLAG)
- (ab) Town Hall
- (ac) Developer Contributions (Non current)
- (ad) Albany's Bicentenary
- (ae) Albany Day Care

2024 Actual Opening Balance	2024 Actual Transfer to	2024 Actual Transfer (from)	2024 Actual Closing Balance
\$	\$	\$	\$
0	0	0	0
309,080	98,611	(22,323)	385,368
6,000	1,000	0	7,000
201,445	137,543	(338,988)	0
850,531	68,913	(13,257)	906,187
836,097	500,000	0	1,336,097
129,828	1,667,144	(1,796,972)	0
49,001,304	31,325,351	(29,217,435)	51,115,220
49,161,207	31,543,531	(29,247,814)	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.

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 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) Bayonet Head Infrastructure	To hold owner funding for infrastructure items and works within the Bayonet Head.
(g) Parking, Bridges & Marine Infrastructure	To provide for the provision of parking within the Central Business District, fund future works on Bridges and Marine Infrastructure.
(h) Emu Point Boat Pens Development	To provide for the development/redevelopment of the Emu Point Boat Pens.
(i) Masterplan Funding	To provide for funding of asset masterplans.
(j) National Anzac Centre	To receipt funds for the ongoing management and building renewal for (NAC).
(k) Parks, Recreations Grounds and Trails	To facilitate the funding of future works associated with parks, recreation grounds and trails.
(l) Plant & Equipment	To provide for the future replacement of plant, and reduce dependency on loans for this purpose.
(m) Roadworks, Drainage & Paths	To facilitate the funding of road, drainage and path works.
(n) Waste Management	To facilitate the funding of future waste management the rehabilitation, redevelopment and development of refuse sites.
(o) Refuse Collection & Waste Minimisation	To receipt any annual surplus from Council's Waste Collection/Minimisation Program to provide future funding for Council's Sanitation program.
(p) Building Restoration	To receipt funds for the ongoing building renewal and expansion projects.
(q) Debt Management	To receipt funds for the long-term debt strategy.
(r) Land Acquisition	To receipt proceeds from sale of land to acquire strategic parcels of land in a future financial year.
(s) Coastal Management	To receipt funds to facilitate future coastal works
(t) Information Technology	To receipt funds for the long-term information technology changes and licensing

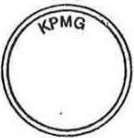


CITY OF ALBANY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

29. RESERVE ACCOUNTS (continued)

- Restricted by council (continued)
- (u) Destination Marketing & Economic Development
 - (x) Cheynes Beach
 - (y) Capital Seed Funding for Sporting Clubs
 - (z) Centennial Park Stadium and Pavilion Renewal
 - (aa) Great Southern Contiguous Local Authorities Group (CLAG)
 - (ab) Town Hall
 - (ac) Developer Contributions (Non current)
 - (ad) Albany's Bicentenary
 - (ae) Albany Day Care

To receipt funds for the purpose of destination marketing and major event attraction within the City of Albany.
To receipt funds for the purpose of facilitating community maintenance and enhancement projects within the Cheyne Beach locality.
To receipt funds which are unspent at year end to be expended in a future financial year.
To receipt funds for the future renewal requirements of the Stadium & Pavilion within Centennial Park.
To receipt funds for the Great Southern Contiguous Local Authorities Group (CLAG) for the purpose of Mosquito Control.
To provide funding for the Town Hall.
To receipt contributions from developers for future works.
To provide funding for Albany's Bicentennial in 2026.
To provide funding for the Albany Day Care.



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

30. TRUST FUNDS

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

	1 July 2023	Amounts Received	Amounts Paid	30 June 2024
	\$	\$	\$	\$
Commission Sales - AVC	66,269	0	(45,047)	21,222
Lotteries House Photocopier	12,144	0	(345)	11,799
Lotteries House Management	145,453	0	(2,333)	143,120
Unclaimed Monies	5,456	0	0	5,456
WAPC - POS	35,825	0	0	35,825
Public Appeals Revenue	5,054	0	0	5,054
	270,201	0	(47,725)	222,476



Auditor General

INDEPENDENT AUDITOR’S REPORT
2024
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 2024, 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 2024 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 2024, 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.

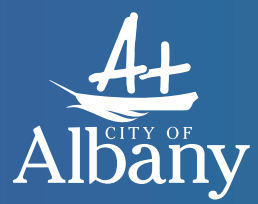
Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the City of Albany for the year ended 30 June 2024 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.



Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
11 December 2024

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City of Albany

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