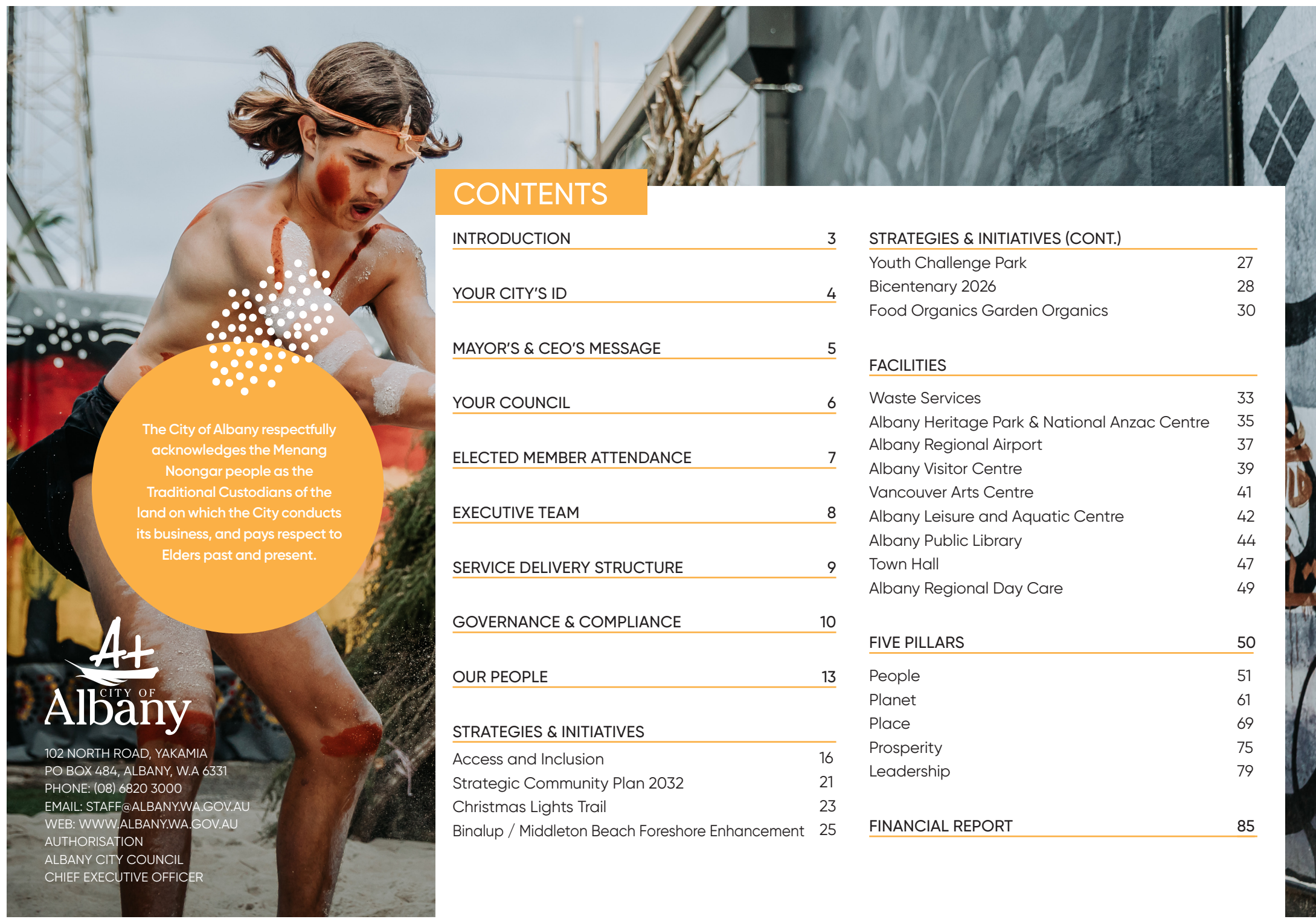


City of Albany

ANNUAL REPORT 2021 – 2022

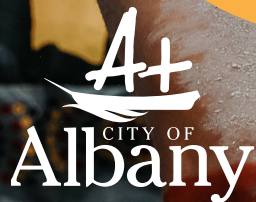




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ALBANY CITY COUNCIL
CHIEF EXECUTIVE OFFICER

INTRODUCTION

The residents of Albany live full and busy lives. We work, shop, go to school, play sport, do household chores and socialise.

During the week there are meals to cook, meetings to attend, family to check in on, school uniforms to wash, bins to put out and homework to get done.

The weekends don't slow down either with sport to play, errands to run in town, birthdays to celebrate, shopping to do and gardening to get done.

You lead a busy life in Albany. And so do we.

City staff work to make your city the best it can be. From mowing lawns and reuniting lost dogs with their owners, to collecting bins and grading roads. Every day is different and every task is important.

The City continues to plan for the future of Albany and its community. Having a liveable and sustainable community is important for us all.

But it's also important to reflect on where we've been and celebrate what our community has achieved today.

As we begin planning for Albany's Bicentenary in 2026, we'll be looking to how we can all play a role in leaving a legacy for another 200 years and beyond.

And as we do that, we will continue with the day-to-day tasks that provide important services to you and keeps our city running, because that's what we do best and it supports you to live in and enjoy Albany.

YOUR CITY'S ID

With two-thirds of the Great Southern region's population living in the City of Albany, Albany is the hub of the region.

As a growing regional city, Albany has all the facilities and services expected in a major city, while still having a strong sense of community and the convenience of country living, making it a very attractive place to live, work and holiday.

Construction, Agriculture and Health Care are key industries within the City's economy, playing a vital role in supporting the community.

Here is a snapshot of how Your City looks socially and economically.

Social



40,115

people living in the City of Albany



45

is the median age



\$1,350

is the median weekly household income



19.2%

residents were born overseas



17,955

private dwellings



32.4%

households have a mortgage



5.1%

unemployment rate



30,401

eligible voters 18+



21%

of the population are volunteers

Economic



\$2.29B

Gross Regional Product



17,673

jobs in the City of Albany



3,451

local businesses



19,688

residents are employed



16%

residents employed in health care & social assistance



\$410M

agriculture, forestry & fishing exports



\$135.4M

tourism & hospitality sales



Mayor's Message

In what has been another year of growth and progress for Albany, I am pleased to present the 2021-2022 City of Albany Annual Report.

It has been a year of firsts with a renewed sense of momentum for the City. This started with Council's support of the inaugural Maritime Festival in July 2021. Celebrating the City's long maritime history in what is a traditionally quiet period for Albany, the town was buzzing with excitement and anticipation throughout the festivities.

The Festival allowed the City to work with many local businesses and community organisations to host activities and provide support with themed events. The inaugural Maritime Festival was welcomed by residents and tourists alike and following its success, the City has committed to stage the event again 2022.

Another much anticipated milestone for Albany took place in September 2021 with the launch of Youth Challenge Park. Whether you skate, ride or roll, the park offers young people of Albany somewhere to socialise, upskill and remain physically active for all users and abilities.

Since its launch the park has been inundated with children, families and young-at-heart-adults looking for a physical outlet and a chance to share their knowledge and skills with others.

In October 2021 Council elections were held with six seats across the wards of Kalgan, Yakamia, West, Frederickstown, Breaksea and Vancouver going to the polls.

We bid a heartfelt farewell to retiring Councillors Ray Hammond and Tracy Sleeman who dedicated 13 and four years respectively to Albany Council. The seat of Frederickstown

was also vacant as Councillor Rebecca Stephens had resigned following her success in being elected as the Member for Albany at the WA State Government elections in March 2021.

21 residents nominated for Council. All eager and offering something new, it was humbling to see so many residents wanting to serve on Council.

Councillor Robert Sutton and Councillor Alison Goode were re-elected with four new members being elected in Councillor Amanda Cruse, Councillor Thomas Brough, Councillor Delma Baejou and Councillor Malcolm Traill.

In May 2022 the City farewelled a past Councillor and local legend of Albany; Mr Paul Lionetti.

His shock death rippled through our town as he was not only a businessperson, but also a friend and a family man who started with a small local deli and a big Albany dream.

The procession up York Street allowed the community he loved so much to say farewell in the best way Albany knew how. Gone, but not forgotten – Paul Lionetti's legacy will live on in Albany for years to come.

This year has had a sense of purpose and ultimate optimism as we press on with projects, plan for our future and foster our contagious community spirit.

This annual report outlines key achievements of the past year and summarises the continued work of the City to keep delivering projects, initiatives and services each and every day.

DENNIS WELLINGTON
Mayor



CEO's Message

I am incredibly proud to present the City of Albany's 2021-2022 Annual Report to our community.

In a world of uncertainty we have thrived as a community, ensuring our economy is strong, resilience is high and we maintain our sense of community togetherness.

The City has continued to implement a host of initiatives that provide far-reaching benefits to sustain our longevity and support community growth.

Initiatives such as Food Organics Garden Organics (FOGO) which commenced in July 2021 has diverted 4,500 tonnes of FOGO waste from landfill and is changing the way we view and manage our household waste.

Implementation of FOGO was vital for the future of Albany's environment and community. Households have reduced the amount of waste going to landfill from kerbside bins by around 40% since the FOGO service began. This is a fantastic achievement that residents can be very proud of.

Continuing the City's commitment to widening our sustainability footprint, the City was successful in securing a Department of Water and Environmental Regulation grant. The grant will enable Albany Leisure and Aquatic Centre (ALAC) to utilise rainwater runoff to supply irrigation and toilet systems within the Centre precinct.

Two 250-kilolitre water tanks are expected to harvest approximately 520-kilolitres of rainwater and significantly reduce ALAC's reliance on the Albany town water supply.

In September the City began engaging with community for the development of the Strategic Community Plan 2032. Utilising data and insights from the Community Scorecard from 2020-2021, the City held workshops, ran

surveys and staged pop-up engagement stalls across the city. These activities uncovered key priorities from the community that form part of the City's strategic direction for the future.

Five key pillars were developed; People, Planet, Prosperity, Place and Leadership. All contain important outcomes and objectives that relate to what you want to see your City aspire to in the short, medium and long term futures.

This process delivered a new vision statement; Amazing Albany, where anything is possible. A statement that Council is passionate about and captures a progressive community culture we can all be proud of.

In what has been a much anticipated unveiling; our refurbished Binalup / Middleton Beach Foreshore was opened in January 2022.

Works to protect the future of the coastline have included a revetment sea wall to assist during extreme storm events, stormwater drainage and a concrete wave deflector.

Aesthetically, the upgrade has included the development of a promenade, new footpath connections, upgraded car park, shade and seating, beach showers and drink fountains.

Our Council has worked as one to ensure the best outcomes for our City. They have united in strength to grow the City across a number of pillars so that our community is best placed for the future.

This Annual Report is an overview of the 2021-2022 financial year. City staff work hard to provide a liveable, clean and future focussed City for our community to enjoy all year round. Because they live, work and enjoy Albany too.

ANDREW SHARPE
Chief Executive Officer

YOUR COUNCIL

The City of Albany has a popularly elected Mayor and 12 Councillors representing six wards – Frederickstown, Yakamia, Vancouver, West, Kalgan and Breaksea. Each ward has two Councillors.

Elected Members serve a 4-year term, with Local Government elections held every two years for half of the Council.

The 2021-22 period was an election year and there were six Council vacancies going into the 2021 Local Government Elections.

Twenty-one local residents nominated for Council. Two incumbent Elected Members were re-elected with four new Elected Members joining the Council.



MAYOR OF ALBANY

Dennis Wellington
| term expires 2023



FREDERICKSTOWN WARD

Greg Stocks – Councillor | term expires 2023

Malcolm Trail – Councillor | term expires 2025
(elected 2021)



YAKAMIA WARD

Chris Thomson – Councillor | term expires 2023

Robert Sutton – Councillor | term expires October 2025
(re-elected 2021)



WEST WARD

Sandie Smith – Deputy Mayor | term expires 2023

Alison Goode – Councillor | term expires October 2025
(re-elected 2021)



VANCOUVER WARD

John Shanhun – Councillor | term expires 2023

Delma Baesjou – Councillor | term expires October 2025
(elected 2021)



BREAKSEA WARD

Paul Terry – Councillor | term expires 2023

Amanda Cruse – Councillor | term expires October 2025
(elected 2021)



KALGAN WARD

Matt Benson-Lidholm – Councillor | term expires 2023

Thomas Brough – Councillor | term expires October 2025
(elected 2021)

ELECTED MEMBER ATTENDANCE / ORDINARY COUNCIL MEETINGS 2021-22

SPECIAL COUNCIL MEETINGS

	JUL 21	AUG 21	SEP 21	OCT 21	NOV 21	DEC 21	FEB 22	MAR 22	APR 22	MAY 22	JUN 22	NOV 21	FEB 22	MAR 22
MAYOR WELLINGTON	●	●	●	●	●	●	●	●	●	●	●	●	●	●
COUNCILLOR BENSON-LIDHOLM	●	●	●	●	●	●	●	●	●	●	●	●	●	●
COUNCILLOR DOUGHTY	●	●	●	NOT RE-ELECTED - TERM EXPIRED 16 OCTOBER 2021								N/A		
COUNCILLOR GOODE JP	●	●	●	●	●	●	●	●	●	●	●	●	●	●
COUNCILLOR HAMMOND	●	●	●	RESIGNED AT END OF TERM - 16 OCTOBER 2021								N/A		
COUNCILLOR SHANHUN	●	●	●	●	●	●	●	●	●	●	●	●	●	●
COUNCILLOR SLEEMAN	●	●	●	RESIGNED AT END OF TERM - 16 OCTOBER 2021								N/A		
COUNCILLOR SMITH	●	●	●	●	●	●	●	●	●	●	●	●	●	●
COUNCILLOR STOCKS	●	●	●	●	●	●	●	●	●	●	●	●	●	●
COUNCILLOR SUTTON	●	●	●	●	●	●	●	●	●	●	●	●	●	●
COUNCILLOR TERRY	●	●	●	●	●	●	●	●	●	●	●	●	●	●
COUNCILLOR THOMSON	●	●	●	●	●	●	●	●	●	●	●	●	●	●
COUNCILLOR CRUSE	ELECTED 16/10/2021			●	●	●	●	●	●	●	●	●	●	●
COUNCILLOR BAESJOU	ELECTED 16/10/2021			●	●	●	●	●	●	●	●	●	●	●
COUNCILLOR BROUGH	ELECTED 16/10/2021			●	●	●	●	●	●	●	●	●	●	●
COUNCILLOR TRAILL	ELECTED 16/10/2021			●	●	●	●	●	●	●	●	●	●	●

ATTENDED ● APOLOGY ● LEAVE OF ABSENCE ●

Although not falling within the Annual Report coverage period, the City acknowledge the passing of Councillor Alison Goode whose passion and commitment to the Albany community defined her service.

EXECUTIVE TEAM

The City of Albany operations are managed under three directorates, with an Executive Director appointed to each directorate and reporting to the Chief Executive Officer.



ANDREW SHARPE

Chief Executive Officer



DUNCAN OLDE

Executive Director Corporate and
Commercial Services

(to 24 June 2022)



PAUL CAMINS

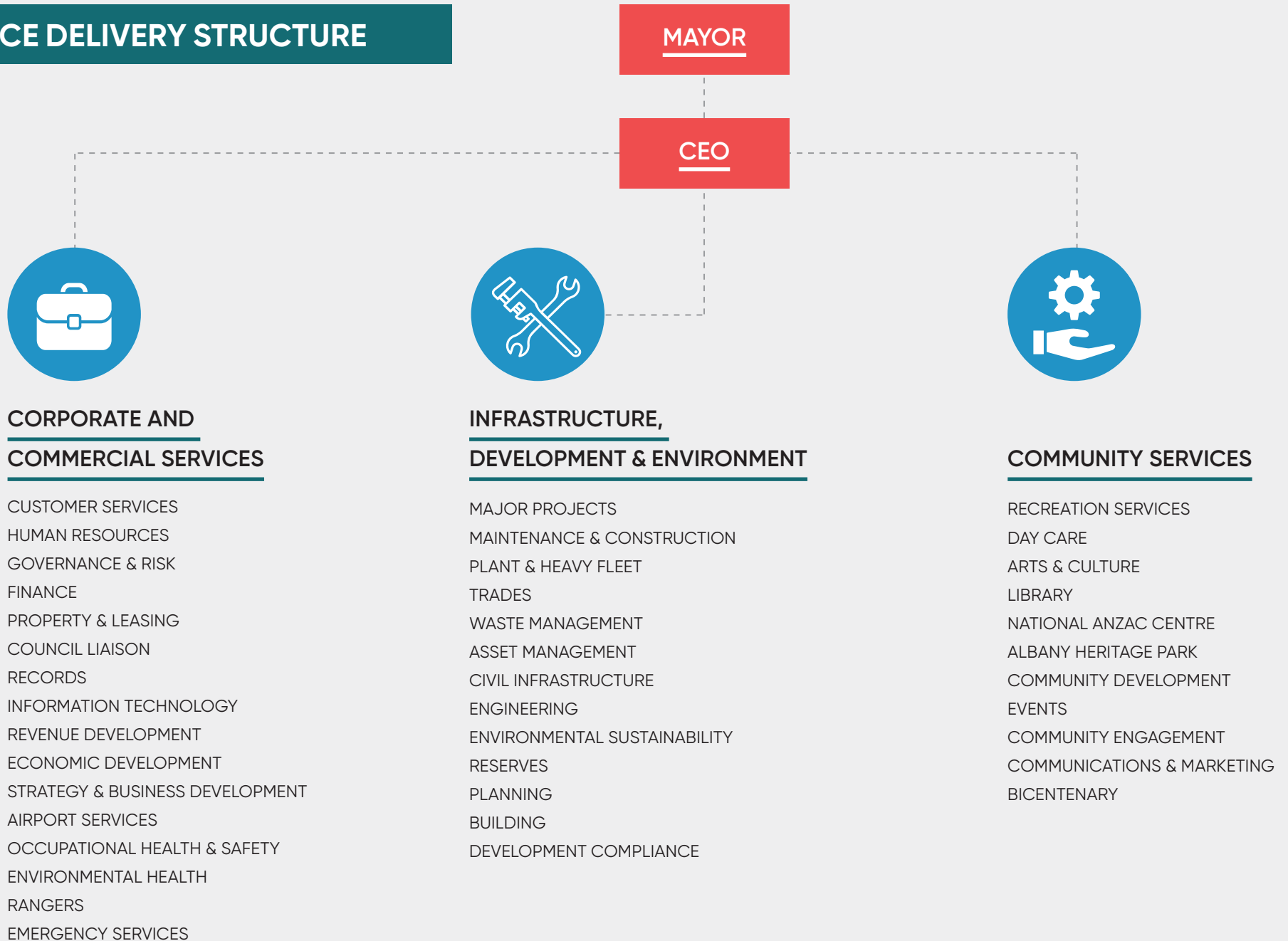
Executive Director Infrastructure,
Development and Environment



NATHAN WATSON

Executive Director Community Services

SERVICE DELIVERY STRUCTURE



GOVERNANCE

Council focusses on making good decisions for you and your community.

Council wants Albany to grow and prosper, and have access to the high level of services and facilities a community like ours needs and expects.

Meeting regularly to consider what is important for Albany and make decisions in the best interest of the community helps achieve this aim.

Providing strong governance ensures the City of Albany fulfils its responsibility as a good and capable corporate citizen.

COUNCIL MEETINGS

Albany City Council held 11 Ordinary Council Meetings and three Special Council Meeting between July 2021 and June 2022.



11 + 3

COUNCIL MEETINGS
+ SPECIAL MEETINGS
DURING 2021-22

COMMITTEE MEETINGS

The current committee structure continued to prove effective in reducing the number of formal meetings required of Councillors and Staff during 2021-22, facilitating more time for interactive workshops.

Between July 2021 and June 2022, the following committee meetings were held:

- Community & Corporate Services Committee (11)
- Development & Infrastructure Services Committee (10)

Between July 2021 and June 2022, the following closed council committee meetings were held:

- Audit & Risk Committee (5)

Between July 2021 and June 2022, the following local area committee meetings were held:

- Bush Fire Advisory Committee (3)
- Local Emergency Management Committee (4)

COMPLIANCE

Compliance is an important function of Local Government, helping ensure our community stays safe and healthy, is in good order and that amenity is maintained.

The City needs to administer local and state laws and regulations transparently and fairly, and assess cases of non-compliance on a case-by-case basis.

These are some of the compliance areas managed by the City during 2021-22.

STATE RECORDS ACT 2000

Records tell us what, where and when something was done or why a decision was made. They also tell us who was involved and under what authority. In other words, records provide evidence of government and individual authority.

The City captured 115,893 records during 2021-22.

The State Records Commission approved the City's updated Recordkeeping Plan in November 2018, which is now valid until March 2024.

The Recordkeeping Plan governs how records are created and kept by the City, and is the primary means of providing evidence of compliance with the requirements of the Records Act.

REGISTER OF COMPLAINTS

Any complaint against a council member which results in them being publically censured, apologising publically or undertaking training needs to be reported by the City's compliance officer in accordance with the Local Government Act 1995.

During 2021-22, 14 complaints were recorded in the register of complaints.

For more information about the complaints processes at the City, including lodging feedback or service complaints, visit: www.albany.wa.gov.au/council/have-your-say/complaints.aspx

Minor breaches of the Local Government Act 1995 are dealt with by the Local Government Standards Panel.

Adverse findings are published on the Department of Local Government, Sport and Cultural Industries website, once the relevant appeal period to the State Administrative Tribunal has expired.

FREEDOM OF INFORMATION

The City will, in all instances, seek to provide access to information upon request, except where there may be issues under the Privacy Act 1998 or Freedom of Information Act 1992 or other relevant legislation.

An Application for Access to Documents form is available on the City's website or upon request.

The City processed 35 Freedom of Information requests in 2021-22.

For more information on the Freedom of Information process, visit: www.albany.wa.gov.au/council/have-your-say/freedom-of-information.aspx

BUILDING PERMITS

The City of Albany's Building Services team ensures that State Government building regulations, for residential and business, are followed in accordance with the Building Code of Australia, and that town planning requirements and local building laws are adhered to.

In 2021-22 the City issued 914 building permits with a total value of \$115,560,332, ranging from new homes to outbuildings, additions, commercial premises and other.

For more information on the City's building services, visit www.albany.wa.gov.au/residents/building-planning/building-services

DEVELOPMENT APPLICATIONS

The City of Albany is responsible for providing a vision for the future development of Albany, as well as assessing the planning merit of individual projects on private lots. Development is guided not only by state legislation, policies and guidelines but also by local policies and guidelines. The Local Planning Scheme provides the legal framework against which individual development proposals are considered.

In 2021-22 the City received 679 Development Applications.

For more information on the City's planning and development services, visit www.albany.wa.gov.au/residents/building-planning/where-to-start

ENVIRONMENTAL HEALTH

The role of the City of Albany's Environmental Health Officers is to manage the public environmental health risks in the areas such as food safety, development control, disease control, pollution control and community living. Where acceptable standards are not maintained the officers assume an enforcement role.

In 2021-22, the Environmental Health Team assessed 334 building and planning applications, including 74 approvals for on-site effluent disposal systems. The team also investigated 276 health complaints and completed 81 health inspections.

For more information on the City's health services, visit www.albany.wa.gov.au/residents/health/health-services-for-residents

EVENT APPROVALS

The City of Albany is required by legislation to ensure events comply with basic requirements and are responsible for guaranteeing environmental sustainability and public safety. The City of Albany also aims to ensure that community is well informed about events and that disruption to usual activity within the city is minimal.

In 2021-22, the City of Albany processed 88 event approvals.

The Covid-19 pandemic meant 8 of these were cancelled events and did not proceed.

For more information on holding an event in Albany, visit www.albany.wa.gov.au/utility/events/organising-an-event

RISK

The City of Albany's risk management framework provides a consistent process that enables continual improvement in decision making, and insight into organisational risks and their impacts.

An Audit and Risk Committee is responsible for assisting Council to discharge its responsibilities with regard to exercising due care, diligence and skill and addresses any specific requests referred to it from Council in relation to issues of internal control, legislative compliance and risk management.

Throughout 2021-22 City officers reviewed 82 Events Risk Assessments.

The City also received 38 property claims and 66 public liability claims.

The City of Albany has continued to maintain a low risk profile, resulting in lower insurance premiums.

RANGERS

The City's Ranger team continues to focus on community safety by encouraging and ensuring compliance with relevant state and local laws. Rangers monitor community compliance in a range of areas and investigate complaints. They take an education first approach where appropriate and follow up with regulatory action as required which can include administrative controls, penalties and prosecution.

In 2021-22, Rangers issued 864 notices in the following areas, which included infringements and warnings:

- Miscellaneous (21)
- Bushfire (92)
- Dog (131)
- Littering (0)
- Parking (620)

Additionally, the Rangers team responded to 1,380 customer service requests regarding, but not limited to, uncontrolled dogs, straying stock, abandoned vehicles, closing beaches following shark sightings, fire management compliance inspections, fire permit breaches, parking obstructions, illegal camping and littering.

Rangers spend a substantial amount of time conducting general patrols throughout the City, including reserves, public open spaces, beaches etc. This is a proactive approach within the team and works well at identifying issues that may not be reported by the general public.

Community education has been a big focus this

year, which saw the Rangers being involved in several community events including the Albany Agricultural Show, RSPCA Community Action Day and one of the Albany All Breeds Dog Club shows, which were all very well received by the public.





OUR PEOPLE

People are the fabric of any organisation, and at the City of Albany we are proud to have a lot of good people working to support and maintain our community.

The City remains one of Albany's largest employers, with more than 400 people working in a wide variety of roles.

These jobs help support the economy, and the City also creates employment through its annual contracts for things such as cleaning, security, rubbish collection, and the major infrastructure projects we undertake.

It's not just our staff who work to make Your City the wonderful community we enjoy, but also our volunteers. They include hundreds of volunteer firefighters, and also those who put their hand up to help at our community events and facilities such as the Albany Heritage Park and Albany Public Library.

EMPLOYEES

GENDER	CASUAL	FULL TIME	PART TIME	TOTAL
Female	94	92	83	269
Male	22	141	20	183
TOTAL	116	233	103	452

DIRECTORATE	CASUAL	FULL TIME	PART TIME	TOTAL
Office of the CEO	2	10	1	13
Community Services	102	38	62	202
Corporate & Commercial Services	7	49	21	77
Infrastructure, Development & Environment	5	136	19	160
TOTAL	116	233	103	452

YEARS OF SERVICE

(Permanent workforce only)

0 - 5	129
5 to 10	95
10 to 15	64
15 to 20	20
20 to 25	13
25+	15

EMPLOYEE AGE

(Permanent workforce only)

UNDER 21	6
21 to 25	11
25 to 30	27
30 to 35	39
35 to 40	33
40 to 45	38
45 to 50	50
50 to 55	54
55 to 60	27
60 to 65	35
OVER 65	16

EMPLOYEE REMUNERATION

In accordance with the Local Government (Administration) Regulations 19B, the City of Albany is required to disclose in bands of \$10,000 the number of employees entitled to an annual salary package of \$130,000 or more. The annual package reported here includes cash salary, superannuation and all employee entitlements.

BRACKETS	TOTAL EMPLOYEES
130,000 - 139,999	6
140,000 - 149,999	4
150,000 - 159,999	2
160,000 - 169,999	1
170,000 - 179,999	1
180,000 - 189,999	1
190,000 - 199,999	1
200,000 - 209,999	0
210,000 - 219,999	0
220,000 - 229,999	1
320,000 - 329,999	1
TOTAL	18



ACCESS AND INCLUSION

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 addresses/incorporates seven outcomes that need to be reviewed annually and reported to the Department of Communities Disability Services each year.

The City of Albany's Access and Inclusion Plan guides the City's delivery on community identified priorities to improve access and inclusion for anyone living with a disability who accesses City services.

These can include modified infrastructure, closer proximity to amenities or recognising public venues as a safe and welcoming environment for all abilities.

The City aims to make Albany as accessible as possible for people with disabilities, their families and carers, and the elderly.

Key activities undertaken in 2021-2022 aligning to the Access and Inclusion Plan included:

- The City's Arts and Culture team supported an inclusive arts program, **ArtAbility**, aimed at enabling people living with a disability to express themselves through a range of artistic mediums supported by local artists. In October 2021, ArtAbility held an exhibition at Vancouver Arts Centre where 26 participants created over 100 pieces of work. More than 70 people attended the launch of the exhibition and participants were very proud of their achievements and excited to see their works on display.
- The City collaborated with Wanslea to deliver a low stimulus zone at the Binalup / Middleton Beach Festival on 26 January 2022. The **Chill Out Space** was designed to provide a quiet zone for families and those who needed a break from the crowds and noise. The space included specially designed 'pods' which could assist in calming down over stimulated children, colouring in, puzzles, and a seated area for parents. The Chill Out Space attracted 57 individuals, including young children, teenagers and adults. The space received positive feedback and the City will continue to provide the Chill Out Space at major events including the Binalup / Middleton Beach Festival and Christmas Pageant.



Key activities undertaken in 2021–22 aligning to the Access and Inclusion Plan included (Cont.):

- Staff and community groups participated in the **Building Inclusive Communities Project WA**. The project included the delivery of:
 - Four community webinars covering a range of themes from inclusion, to asset based community development;
 - Nine community groups participated in the 'Club Renovation Toolkit', an eight-week online module series to build and strengthen clubs, and promote social inclusion;
 - City of Albany Community Services staff participated in a four-week online series aimed to improve their knowledge on inclusion;
 - The Albany RSL was selected to receive some intensive mentoring to assist them connect with a wider range of veterans, and explore ways their commemorative events could be more inclusive of all abilities;
 - Three City of Albany staff participated in a professional development session to increase their understanding of social inclusion.
- Albany Public Library continued to deliver the **Home Library Service**, delivering to 100 residents. Due to increasing demand, the Library now offers a 'click and collect' option to enable books to be collected by a carer or friend for those who are unable to visit the Library. Fifteen residents currently use the click and collect service.
- Albany Leisure and Aquatic Centre delivered the **Long Live You** program for community members 60 years of age and over. Long Live You provides a range of fitness classes to suit varying abilities i.e. Chair Yoga and Seated Dance. In 2021–2022, 250 residents were members of the Long Live You Program.
- Approximately 10 young people living with a disability were supported to run their own market stall at the **Bazaarium Youth Week Markets** in April 2022. Students had the opportunity to design, create and market their wares for the Youth Week Markets. Students also completed a business and marketing plan to prepare for the event.
- With support from the Department of Communities, the City of Albany purchased a new **all-terrain wheelchair** for Binalup / Middleton Beach. The Hippocampe all-terrain wheelchair was selected based on feedback from the Great Southern Disability Network. The Hippocampe wheelchair has interchangeable floating and neutral buoyancy wheels to suit varying preferences of users. Based on community feedback, the City purchased a transfer mat to assist with moving users to and from the all-terrain wheelchair. A Safety Guide and Instruction Manual was developed to assist users and their carer(s) to use the wheelchair in a safe manner. A copy of the guide is available on the City of Albany website and in the wheelchair storage shed at Binalup / Middleton Beach. Community members can book the wheelchair at no cost through a security company, providing access to the wheelchair on a 24/7 basis. The City hopes to install a hoist in the near future to assist with transfers to the all-terrain wheelchair.

- The **Binalup / Middleton Beach Foreshore Enhancement Project** undertook amenity development with consideration for all ages and abilities, accessibility, and increased patronage and tourism. Key accessibility achievements include:
 - o Improved pedestrian access networks including wide promenades, stone walling for seating, and ramps for accessibility to facilities and the beach;
 - o New extra wide parking bays and 4 additional ACROD bays close to restaurants and amenities;
 - o Low kerbing and matched crossovers for wheelchair and pram access; and
 - o Beach matting installed at the beach access ramp.

Future works will include:

- o Handrails and improved promenade access to the Northern precinct;
 - o Public toilet upgrades with new UAT facilities; and
 - o Permanent storage for the all-terrain beach wheelchair.
- A new **pool hoist** was installed at Albany Leisure and Aquatic Centre in October 2021. The hoist provides access to the 25-metre lap pool. A remote control connected to the hoist allows users to operate the device themselves. Regular pool users welcomed the new hoist, as it provides easier and safer access to the pool and improves their overall experience at the facility.
 - **Additional ACROD bays** and ramps were installed at Albany Leisure and Aquatic Centre as part of a capital works project following feedback from patrons.
 - A **new ACROD bay** was installed on Stirling Terrace to provide improved access to cafes and UWA.
 - The Engineering Team continue to upgrade footpaths and install pram ramps that sit flush to the pavement with **no 'lip'**.
 - An **Access and Inclusion Working Group** member identified six footpaths in need of repair. All footpaths identified by the member were repaired.



STRATEGIC COMMUNITY PLAN 2032

Following significant engagement with community, the City of Albany launched its Strategic Community Plan 2032 in September 2021.

Five key pillars of community importance - People, Planet, Place, Prosperity and Leadership were adopted as the guiding themes of the City's Plan. Together these pillars provide a 360-degree approach to supporting and growing the city.

Community workshops, surveys, pop-up engagement sessions and conversations with residents identified community priorities and informed the development of the Plan.

A community scorecard survey also asked a sample of residents to rate local services and facilities with feedback on climate change, youth services, footpaths, cycleways, economic development, job creation, safety and more.

These priorities were further explored through the development of the Strategic Community Plan 2032 and have been streamlined into the City's Corporate Business Plan to progress the community's vision into measureable outcomes.

This process also delivered a new vision statement for the City of Albany:

Amazing Albany, where anything is possible.

It is a statement that inspires self-belief and confidence in all aspects of our community and our future.

The Strategic Community Plan 2032 gives us a blueprint for growth, accountability and sustainability within our municipality and will continue to do so into the future.



CHRISTMAS LIGHTS TRAIL

The inaugural Christmas Lights Trail lit the streets of Albany in November 2021 with 14 twinkling life-size installations spreading Christmas cheer throughout the city.

The light sculptures shone every night across 6 weeks at locations within the city centre from the top of York Street down to Anzac Peace Park. They attracted many locals and visitors who took photos to share across social media.

The City ran a competition for the first three weeks of the Christmas Lights Trail to encourage people to upload a selfie of themselves with any of the Christmas Lights installations.

Instagram and Facebook were uploaded with photos featuring the hashtag #albanychristmaslightstrail and new winner was announced each week and awarded a \$75 gift voucher to a local business of their choice, helping the City promote a support local message for the festive season.

The social media campaign included 16 City of Albany posts which had a combined reach of more than 66,000.

A post-event survey found 96.15 per cent of respondents would like to see the City of Albany bring the Christmas Lights Trail back again for 2022.

The Christmas Lights Trail was successful in bringing our community into the central business district to celebrate the joy of the season.





BINALUP / MIDDLETON BEACH FORESHORE ENHANCEMENT 2021 – 22

A \$9 million redevelopment to transform and protect the Binalup / Middleton Beach foreshore was officially opened on December 31, 2021.

The City of Albany partnered with the Federal and State governments to fund the upgrades, with stage one of the project involving construction of coastal protection measures to protect the foreshore and allow for the future development of a hotel.

These works included a buried revetment sea wall to protect the coastline during extreme storm events, stormwater drainage, a concrete wave deflector, and a beach-front promenade through to the existing boardwalk.

Stage two focused on the public realm and included the development of a promenade between Ellen Cove and Emu Point, new footpath connections, upgraded car park, shade, seating, barbeques, beach showers and drink fountains.

The project included a mural at Ellen Cove by local artist Jhodi Bennet as well as local artwork on infrastructure across the precinct.

Binalup / Middleton Beach is an icon of the Albany coastline and a popular destination for locals and tourists that will now be protected for many more decades.

The transformation will be ongoing with Development WA constructing six mixed-use Duettes and the imminent development of a 4-star hotel in the precinct.



YOUTH CHALLENGE PARK

A Youth Challenge Park has breathed new life into the old Albany Skate Park on Sanford Road and delivered on objectives within the City of Albany's Youth Friendly Albany Strategy.

Featuring an asphalt pump track, dirt jumps and a skate bowl as part of an expanded skate park, it has been designed as a multi-use and connected space that promotes physical and social activity and supports events.

Community were involved in the project from design through to the test runs, with Albany's youth directly engaged in the project to inform the outcome and deliver a facility that met the needs of various user groups.

Located adjacent to Albany PCYC, the Youth Challenge Park is also the home base for Albany Mountain Bike Club, which contributed to the project and also provided input into the design of the pump track.

A launch event was held on Friday, September 24, 2021 to officially open the Park, with workshops, a DJ and competitions among the entertainment.

The Park has been popular since opening, with riders and skaters of all ages and abilities enjoying the new features.

Albany Youth Challenge Park was a partnership between the Australian Government, Lotterywest, City of Albany and Albany Mountain Bike Club.



BICENTENARY 2026

Albany's Bicentenary in 2026 is a significant anniversary for the whole community. As Western Australia's first Bicentenary, it is also an important anniversary for the State. It is an opportunity to reflect on Albany's history, celebrate the diverse and vibrant community it has become, and realise its aspirations for the future.

With a \$270,000 grant through Round 5 of the Australian Government's Building Better Regions Fund, the City began planning a broad community engagement project to inform the development of a Strategic Plan for the Bicentenary.

This included establishing a governance framework with an Advisory Group and three reference groups – Menang-Noongar, Community, and Commercial & Industry – to inform and support the engagement project and ensure involvement from key stakeholders and community in the process.

The City also appointed consultants to deliver the engagement program using multiple methods and tools to generate ideas and identify opportunities to contribute to the early planning phases of this significant place anniversary for Albany.

Element was the lead consultant with responsibility for wider community engagement and delivery of the Strategic Plan, while *Paramount* worked directly with engaging the Menang-Noongar community.

Albany has a unique story of place to tell, from deep Aboriginal cultural heritage and proud military history to a vibrant music and arts culture, breathtaking landscapes and coastlines, and historically-significant streetscapes and architecture.

Through the engagement process the City has been seeking ideas and input from the community across five themed pillars;

- **Albany Culture**

- Encompassing the culture and heritage of the Menang People, colonial history and migrant cultures. Capturing the stories of past and present.

- **Environment and Landscape**

- Celebrating the landscape identity of Albany, the natural and living environment, conservation and preservation for the future.

- **Place and Development**

- How the built environment impacts the ways in which people use places and spaces, exploring future economic growth in Albany.

- **The Arts**

- Identifying all forms of visual and performing arts that could tap into and contribute to the Bicentenary, community influences within local art scene.

- **Social and Community**

- Capturing the lifestyle of Albany, examining what makes the social fabric 'tick', showcasing the importance of community and connection.

Moving into 2023 and beyond, the Bicentenary will continue to gain momentum as the Bicentenary Strategic Plan is finalised. With the support of the local community and all levels of government, anything is possible in 2026.



FOOD ORGANICS GARDEN ORGANICS

The City of Albany has successfully transitioned to a residential Food Organics and Garden Organics (FOGO) service for more than 15,000 urban households.

The adoption of the FOGO system in July 2021 was the culmination of three years of planning and engagement and is encouraging change in household waste habits that results in more sustainable waste management.

Already it has had significant success in reducing waste to landfill.

Key results from the first year of FOGO are:

- 30% reduction in waste to landfill from kerbside general waste bins;
- More than 4,500 tonnes of FOGO collected to July 2022, with a contamination rate of less than 1%; and
- Improved community knowledge of waste sorting behavior and high levels of support for the City's waste services.

A sustained public education campaign across the year supported the community's adoption of the FOGO system and included social media, print advertising, TV and cinema advertising, and in-person presentations to community groups.

A range of other waste reduction and education initiatives were also progressed to support the introduction of FOGO.

The City's waste team works closely with Cleanaway, and the recommencement of waste facility tours and school incursions by the Cleanaway Education Officer was a welcome addition to the suite of education resources available to the community.

The City continued to support residents living with medical conditions that generate unavoidable waste by providing an exceptional circumstances service. This service provides residents with a larger general waste bin at no additional charge. There were 33 Albany households approved to receive this service as at June 2022.

A reusable nappy incentive was introduced to encourage families with young children to make the switch from disposable to reusable nappies. In addition to other environmental benefits, reusable nappies can significantly reduce the amount of waste in a family household. In 2021-22, 72 Albany residents purchased reusable nappies through the incentive program.

Some households have struggled to adapt to the fortnightly general waste collection since FOGO began, and City staff continue to work with these residents to assist them to manage their waste.

Staff also work closely with the Department of Communities and other agencies to support vulnerable members of the community. A postcard-sized 'calling card' was developed for households where overfull bins are observed, to provide waste information and offer avenues for support.

Heading into 2022-23, the City commenced a free resupply of compostable kitchen caddy liners to residents. This is an important step to continue to support residents to use the FOGO system correctly.

The City will continue to engage with the community about waste matters in 2022-23 and reinforce key waste messages to generate less waste, recover more value and resources from waste, and protect the environment by managing waste responsibly.

The City acknowledges the support of a Government of Western Australia grant administered by the Waste Authority in the rollout of FOGO in Albany.





FACILITIES

ALBANY WASTE SERVICES

There were 15,550 urban households who received Albany's residential bin service across 2021-22, putting an average of 14.6kg of food and garden organics (FOGO), commingled recyclables and landfill waste in their bins each week.

Of this the City recovered 55% with 1,842 tonnes of material separated for recycling, 4,698 tonnes of FOGO composted, and 4,290 tonnes sent to landfill.

Materials transported for recycling included 1,277 tonnes of paper and cardboard, 417 tonnes of glass, 88 tonnes of plastic, and 57 tonnes of steel and aluminium cans.

Urban residents also put out 494 tonnes of garden organics during the annual bulk green waste collections and used the green waste passes provided to ratepayers to drop off 379 tonnes of prunings for composting by the City's organics contractor.

Complementary vouchers to dispose of waste at one of Albany's five rural transfer stations or two waste facilities were provided to 1,589 rural households. Rural residents generated an average of 10.98kg of general waste per household each week.

Visitors and residents made use of 399 public litter and recycling bins provided around Albany, which were emptied a combined total of just under 55,000 times throughout the year.

More than 92,000 tonnes (or 92 million kilograms) of material came through the Hanrahan Road Waste Facility weighbridge, including almost 54,677 tonnes of clean fill to be used as landfill cover onsite (which was a substantial increase from the 2020-21 financial year), and 14 tonnes of car batteries for recycling.

Fossicker's Tip Shop continued to be an important recycling and community hub, with 30,775 transactions over the year – which equates to 147 transactions every day the shop is open, or one transaction every three minutes on average.

Fossicker's saved 260,000kg of pre-loved items and recyclables from landfill, in addition to 23,700kg of e-waste and 10,880kg of household hazardous waste which were transported for recycling or safe disposal.

Albany residents again embraced the nationwide Garage Sale Trail in November 2021, with 2,766 residents involved as shoppers or sellers at 46 garage sales across the weekend, including a group sale hosted at Fossicker's Shed at the Hanrahan Road Waste Facility.

Our community also got an inside look at Albany's waste and recycling with more than 400 participants taking part in 14 tours and presentations at Hanrahan Road Waste Facility and incursions at schools and community groups run by Cleanaway's Education Officer between March and June 2022.

Ruth March

Manger Engineering & Sustainability



FACILITIES

ALBANY HERITAGE PARK & NATIONAL ANZAC CENTRE

Albany is regarded as the birthplace of the Anzac story with its historical links to the first and second Anzac convoys but also as the place of one of Australia's first dawn services.

The location of the National Anzac Centre overlooking King George Sound is symbolic, providing a strong sense of place that forms an intrinsic part of the museum's interpretation.

It stands as a shrine to the Anzacs, expertly curated by the WA Museum under a partnership with the City of Albany.

Offering a deeply emotional experience of the war through the personal stories of Australian soldiers, nurses, allies, and foes, it has continued to attract visitors with an interest in this nationally significant story.

But visitation took a hit during 2021-2022 as the Covid-19 pandemic kept borders closed until March 2022, with a total of 49,609 visitors for the financial year.

This took the total number of visitors since the opening in 2014 to 464,171 and although borders were reopened, the return of non-intrastate visitation was slow. From 3 March to 30 June 2022, interstate visitation made up 27.8% of the total visitation to the National Anzac Centre and international visitors made up a further 1.8% of the total visitation, well below pre-Covid numbers.

Meanwhile, the League of Local Legends program continued to grow as local residents visited the Centre throughout the border closure, signing up to the program and receiving free entry.

Volunteers at Princess Royal Fortress hosted 446 tours attended by 3,888 people across the financial year, and a total of 1,765 students visited the Centre across 57 different school groups.

Letitia Stone
Manager Facilities



7,150

LOCAL LEGEND
HOUSEHOLD
MEMBERSHIPS



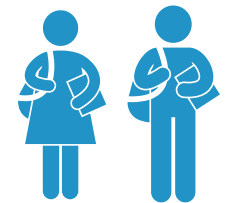
81.6%

VISITORS FROM
WESTERN
AUSTRALIA



57

SCHOOL GROUPS
VISITED



1,765

STUDENTS VISITED
THE CENTRE



FACILITIES

ALBANY REGIONAL AIRPORT

With the Albany to Perth flight routes back to pre-Covid figures and the Western Australian border reopened in March, Albany Regional Airport has been busy connecting the Great Southern to the world.

It was another busy year as fly-in-fly-out passengers continued to dominate the skies via REX and Virgin Australia airlines.

Regular passenger transport numbers experienced a steady increase with a total of 51,342 by end of June 2022. Fly-in-fly-out numbers maintained regular levels at 8,000 which was a positive sign for the industry and wider economy.

The reintroduction of large-scale events in line with the open border created a catalyst for increased tourism into the region. Event organisers, participants, audiences and supporters provided an increase in demand for travel options to and from Perth.

In March, the State Government announced its plan to cap the cost of airfares for people living in regional areas, starting in the 2022/2023 financial year. The City has welcomed this positive news for residents.

While in the past regional residents have had access to sale fares, prices for airfares have fluctuated throughout the year. The capped airfares will ensure residents won't pay any more than the capped price all year round, with lower sale fares still being offered.

Albany Airport's main runway requires resurfacing and strengthening to accommodate existing and future aircraft use.

A strengthened runway will ensure the runway can be accessed by heavier aircraft used by the Australian Defence Force (ADF), fly-in and fly-out airline charter operators, and State Government funded large Boeing 737 fire suppression aerial tankers.

The City is committed to growing Albany's current FIFO workforce of more than 200 families and improve connectivity of the Great Southern to domestic and global tourism, innovation and agricultural market opportunities through the Albany Regional Airport.

A review and update of the Albany Airport Master Plan will progress in the 2022-23 financial year.

Stuart Jamieson
Manager Governance & Risk



FACILITIES

ALBANY VISITOR CENTRE

Albany Visitor Centre has had another busy year and began to welcome the return of interstate and international visitors as borders reopened and major events returned to capacity levels not seen since early 2020.

Western Australians have been holidaying at home during the border closures and this influx of visitors to the region has kept the Visitor Centre busy and created demand for accommodation.

Western Australia opened to the rest of the country and the world again in March 2022, with separated family, friends and keen holiday makers beginning to make their way to the Great Southern and into the Albany Visitor Centre again.

Overall accommodation bookings and tours were down this year in comparison to the same time in 2020-2021 as consumer confidence among visitors took a hit and those who would usually travel remained cautious as Covid restrictions eased.

However, across the year the Visitor Centre team remained busy with 41,097 visitors coming through the centre and 9,890 phone calls taken.

Major regional events such as the Albany Classic, Taste Great Southern Festival, CineFest Oz, Pride Festival, Maritime Festival, Anzac Day, Southern Art and Craft Trail, and Binalup Festival all attracted crowds from across the country, boosting the region's tourism footprint.

In October 2021, Albany Visitor Centre launched its new website amazingalbany.com.au which has been providing a platform for users to search for and book accommodation and tours, and search events.

Albany Visitor Centre further increased its exposure online with a presence on Facebook and Instagram. Joining these platforms in June 2022 has given the Visitor Centre a valuable outlet to promote visitation to the Great Southern and drive foot traffic into the centre.

Carmen Fasolo
Albany Visitor Centre Coordinator



5,257

ACCOMMODATION
ROOM NIGHTS
BOOKED



FACILITIES

VANCOUVER ARTS CENTRE

Vancouver Arts Centre continues to thrive as Albany's home of community art. Regular user groups, visitors, guests, and enthusiasts made the welcoming facility their own across the year.

The *Art on the Walls* program underpinned the community focus Vancouver Arts Centre has by supporting artists to display their artwork in unused spaces within the centre across the year.

The Centre continued to support visiting artists to showcase the heritage, environment, community and culture of our region through an Artist in Residence program.

Six visiting artists were granted positions as part of the 2021-22 intake. The program is instrumental in encouraging the creative community to share knowledge, network and raise the profile of Albany as a creative city.

Vancouver Arts Centre continued to support the Art Ability workshops and All Ability programs across multiple groups and disciplines that frequent the Centre, enabling artists of all abilities to have the support and guidance to be creative.

An Exhibition Call Out for emerging artists uncovered five new local talented creators that were assisted by Vancouver Arts Centre staff to curate a solo exhibition at the centre.

Through a collaboration with the Western Australian Local Government Association, the City of Albany collated works from Flinders Park Primary School focused around the theme of *Leading the Way*.

These works were judged by City of Albany staff with the winner announced at the Flinders Park Primary School assembly in September 2021.

Featured in the 2021-22 year was a host of intimate acoustic concerts including Oceanique, Tracey Barnett and Emily Barker.

Ongoing workshops included Watercolour for Beginners with Ros Jenke, Printmaking for Teens, and an Etch n' Sketch showcase.

Continuing a collaboration with the Town Hall, the Art After Dark networking program has given local artists a chance to network and collaborate.

Events with the group included Meraki, allowing artists to pitch their arts practice, and the first outreach event at Albany Light Opera and Theatre Company featuring an evening of performance arts.

Vancouver Arts Centre has continued to be the home of local community art in Albany. With a dedicated and passionate group of users, it will remain as the home for the Albany arts community into the future.

Paul Nielsen
Manager Arts & Culture

FACILITIES

ALBANY LEISURE & AQUATIC CENTRE

Albany Leisure and Aquatic Centre continued to be the hub for community sport and recreation over the past year.

The popular Long Live You program continued and was a huge success in encouraging seniors to be more active. Testimonials of participants from across the Great Southern were captured in a mini documentary to celebrate the success of the program.

The 20-minute film explored how the program has promoted positive change and improved the health, wellbeing and social connection for the seniors involved.

With more than 3,400 individual program enrolments, 97.2 per cent of participants reported an increase in their activity levels and 113 people were introduced to a local sporting club.

A new pool hoist was installed in October 2021 and quickly became a welcome asset for users with an injury or disability, making it easier for them to enter and exit the pool independently.

Funded by the Department of Local Government Sport & Cultural Industries, Albany Rotary Club and the City of Albany, it features a stainless steel design and is battery operated, with the ability to move the hoist to and from the pool deck and has a lifting capacity of 160 kilograms.

A remote control connected to the hoist allows users to operate the hoist themselves giving them independence when using the pool.

Two new water tanks have also been installed at the Centre to catch rainwater runoff for irrigation and toilet systems. An estimated 520-kilolitres of rainwater would be harvested annually, significantly reducing ALAC's reliance on the scheme water supply.

In April 2022, ALAC got a facelift with a schedule of capital works completed throughout the centre. This included a resurfaced car park, plumbing upgrades, enhanced main entry, landscaping and painting.

This maintenance has been well received by everyone, ensuring the centre remains functional and enjoyable for everyone.

Mitchell Green
Manager Recreation Services



3,785

NETBALL AND BASKETBALL MATCHES



4,230

SWIM SCHOOL ENROLMENTS



3,234

GROUP FITNESS CLASSES



76,734

TRANSACTIONS PROCESSED BY THE CUSTOMER SERVICE TEAM



FACILITIES

ALBANY PUBLIC LIBRARY

Albany Public Library is the community heart of the CBD.

Community enter the facility searching for books, resources, study spaces, computer access or a place to meet friends. What they get is so much more.

They grow knowledge, develop relationships, learn new skills and are provided with a welcoming place to take time out.

Over the past 12 months, Albany Public Library has provided its users with a variety of projects and initiatives to keep them engaged throughout their time in the facility.

Regular activities such as digital drop-in sessions, writing and storytelling workshops, book launches, craft groups, rhyme-time and story-time continued to attract crowds.

There have been plenty of pop-up activities too with Albany History Talks, monthly movies, health and wellbeing information programs for seniors, Sydney Writers Festival live-streams, and the National Tree Festival.

Sustainability was a focus through the Library's partnership with the James Bennet Sustainability Project, receiving unwanted books and recycling or redistributing them to communities in need.

Being part of this initiative is something Albany Public Library staff are immensely proud of as it gives old books a new life, gives back to those who need it most and helps our environment.

In January 2022 the Library launched its first pop-up micro library at Albany Leisure and Aquatic Centre. The self-service micro library allows gym users to scan their library card and borrow up to five items and return them via a radio pad – all without leaving the gym!

Positioned outside the gym at ALAC, the micro library service is available for members with regular and 24/7 access to the gym. Funded by the Brandenburg Foundation, it aims at providing a service for seniors in the Albany community.

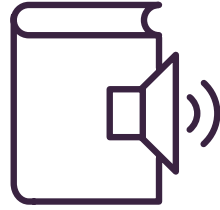
Since May 2022, Albany Public Library members have been able to instantly read, watch and listen to over 900,000 titles through a partnership with content platform hoopla. Users can download the free app and access up to six items per calendar month with no waiting times to borrow the chosen items.

Paul Nielsen
Manager Arts & Culture



222,641

BORROWED ITEMS



96,695

eRESOURCES BORROWED



108

DIGITAL DEVICE LOANS

MOST BORROWED BOOKS

ADULT BOOK:
THE SENTINEL BY LEE CHILD
(2020)

JUNIOR BOOKS:
THE ADVENTURES OF TIN
TIN BY HERGE (1942)
SNOW TIME BY ANH DO
(2020)





FACILITIES

ALBANY TOWN HALL

Albany Town Hall has hosted its first full year of exhibitions, performances and functions as a renovated and refreshed community facility, breathing new life into the iconic and historic community building and creating a central hub for arts and culture.

It has attracted touring creative arts to showcase works in Albany and has had a full schedule of functions, community engagement events, performances, workshops, shows and theatrical displays.

Concurrent to the full program of events and exhibitions, the Arts & Culture team has been working with key stakeholders on the Great Southern Arts, Culture and Heritage Strategy to provide a vision and direction for connecting people and places, and attract more investment into the region's arts, culture and heritage programs and services.

Engagement across the region commenced in 2020-21 to inform the principles and guidelines of the strategy. This gave all creative individuals, groups and communities the opportunity to have their say on the future strategic direction of their sector.

The Strategy was released for public comment in late 2021 for members of the region's creative industry to review and provide comments before the Strategy entered its final stages of development.

In January 2022 the Town Hall hosted the inaugural *TEDxKinjarling* to inspire audiences with local people telling empowering stories. From fascinating Elder-led research into flora and fauna and indigenous art, to mental health nursing and overcoming adversity – every story was unique.

In June 2022 *Live @ the Town Hall* hosted contemporary artists for a weekend of live entertainment including R&B, indie, electric and pop artists. Albany based youth alternative bands, rock bands and theatrical performances also took to the stage.

Live @ the Town Hall was a great example of everything that the City envisioned the renovated Town Hall experience would be. Given the success of the event it is planned to return to the Town Hall calendar into the future.

Fun, exciting shows such as *Swing into Summer* and the *Thornbird Album Launch* entertained crowds across the year as the *Bazaarium Youth Markets* and *Artisan and Designer Gift Fair* gave visitors a bargain.

Albany Town Hall brought fun, excitement and vibrancy to the Albany community at a time when we all needed it the most.

Paul Nielsen
Manager Arts & Culture



FACILITIES

ALBANY REGIONAL DAY CARE

Albany Regional Day Care continued to be a swarm of activity between art and craft creations, nappy changes, sandcastle building, playground climbing, and making friendships.

A new kindy playground was installed at the Day Care in 2021-22, featuring a mini rock climbing wall, upgraded slides, new bridges, and more spaces that make for exciting challenges.

As part of the playground works a new soft fall surface was installed along with upgrades to the existing fencing. Feedback from children and parents has been positive with some of the toddlers keen to use the playground from drop off to pick up.

Sustainability has become embedded into the Day Care's daily practices. The Centre has a well-established drop off station for bottles, bread bag clips, soft plastics and batteries.

The Day Care has also become part of Containers for Change with a drop off station for families to enable them to give back to a different community group each quarter.

Albany Regional Day Care has continued to provide a welcoming space for families across the region. With a growing list of families interested in joining the Centre, Albany Regional Day Care continues to provide a safe, accessible and convenient facility for regional families.

Letitia Stone
Manager Facilities



15,300

LUNCHES SERVED



1,020

CURRICULUM PLANS
CREATED

FIVE KEY PILLARS

THE FOLLOWING KEY PILLARS HAVE UNDERPINNED AND GUIDED THE WORK DONE BY THE CITY OF ALBANY OVER THE PAST YEAR.

PEOPLE



PLANET



PLACE



PROSPERITY



LEADERSHIP





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

ACHIEVEMENTS

1 A diverse and inclusive community.

- Upgraded playgrounds at Nambucca, Wooderson, Foundation and Lake Weerlara parks.
- Formalised two informal dirt bike tracks for local users – Pines Estate and Hare St Skate Park.
- Council adopted free entry to the National Anzac Centre for League of Local Legends members.
- Grant obtained under the Local Government Compassionate Communities Funding to develop 'Helping Hands' program in partnership with Albany Regional Volunteer Service and WA Primary Health Alliance, to provide support to those needing palliative care.
- New Beach Wheelchair was located at Binalup / Middleton Beach funded by Department of Communities.
- 250 students attended wheelchair basketball workshops with disability advocate Corey Crombie to raise awareness of those living with a disability.
- Endorsement of the new Youth Friendly Albany Plan.
- Bazaarium Youth Markets took place during Youth Week where all stall holders were school aged residents.
- Be Connected Digital Programs took place at Albany Public Library to help seniors learn how to better use their digital devices.
- Partnership with Community Living Association for Art Ability workshops and exhibition at Vancouver Arts Centre. The exhibition highlighted the artistic flare of those living with a disability.

ACHIEVEMENTS

1 A diverse and inclusive community. (Cont.)

- Studio space for the My Place project was set up at Vancouver Arts Centre and provided inclusive and creative spaces for users.
 - Youth focused creative workshops took place at Vancouver Arts Centre and Albany Town Hall across the year.
 - The inaugural Great Southern Youth Art Awards were announced in May, and an exhibition was held in Albany Town Hall.
 - RSPCA Community Action day took place, where rangers provided free pet registration for 6 months to achieve increased registration compliance, with RSPCA providing free vet checks and products.
 - Binalup / Middleton Beach Festival showcased Albany's cultural groups through music, dance and community activities.
 - Disability access videos and increased ACROD parking at City events.
 - Christmas Festival & Pageant provided an inclusive opportunity for cultural and community groups to celebrate the year's achievements.
 - New Year's Eve Picnic & Fireworks brought community together to celebrate and provided opportunity for emerging artists to perform locally.
 - The Library through Brandenburg funding established a micro-library at Albany Leisure and Aquatic Centre to make library resources more accessible to the wider community.
 - City of Albany undertook project management of the new State Emergency Services building.
 - Community, Commercial & Industry, and Menang Reference Groups were established to support community engagement for the Albany Bicentenary.
 - Landgate approved a submission to restore Menang–Noongar names to places within the City of Albany.
 - Vancouver Arts Centre hosted touring and visiting artists as part of the 2021–22 Artist in Residence program.
-

ACHIEVEMENTS

1 A diverse and inclusive community. (Cont.)

- Great Southern Creative Exchange sought community feedback on the Great Southern Arts Culture and Heritage Strategy.
- Supported GovHack at the Town Hall encouraging young inventive minds to problem solve creatively.
- Introduced car pooling to the Long Live You program to assist seniors getting to and from Albany Leisure and Aquatic Centre.
- Facilitated Every Club workshops that trained volunteer clubs to market their club, retain members and support each other.
- Albany Town Hall was illuminated in different colours throughout the year to raise public awareness of various causes.
- Community Development Grants supported a number of local community groups, projects and initiatives.
- Australia Day Citizen of the Year Awards recognised local residents for their service to community.
- A new swimming pool hoist was installed at Albany Leisure and Aquatic Centre to give users with a disability or injury better access to the lap pool.
- Provided support for the Nurses Memorial Service.
- Provided support for Anzac Day Commemorative Service.
- Provided support for Remembrance Day Commemorative Service.
- Albany Public Library joined Mayo Languages to allow users to learn over 70 new languages.
- The City's 2021 Community Calendar included locations across Albany with the Menang Noongar and European name.
- Facilitated Youth School Holiday programs.

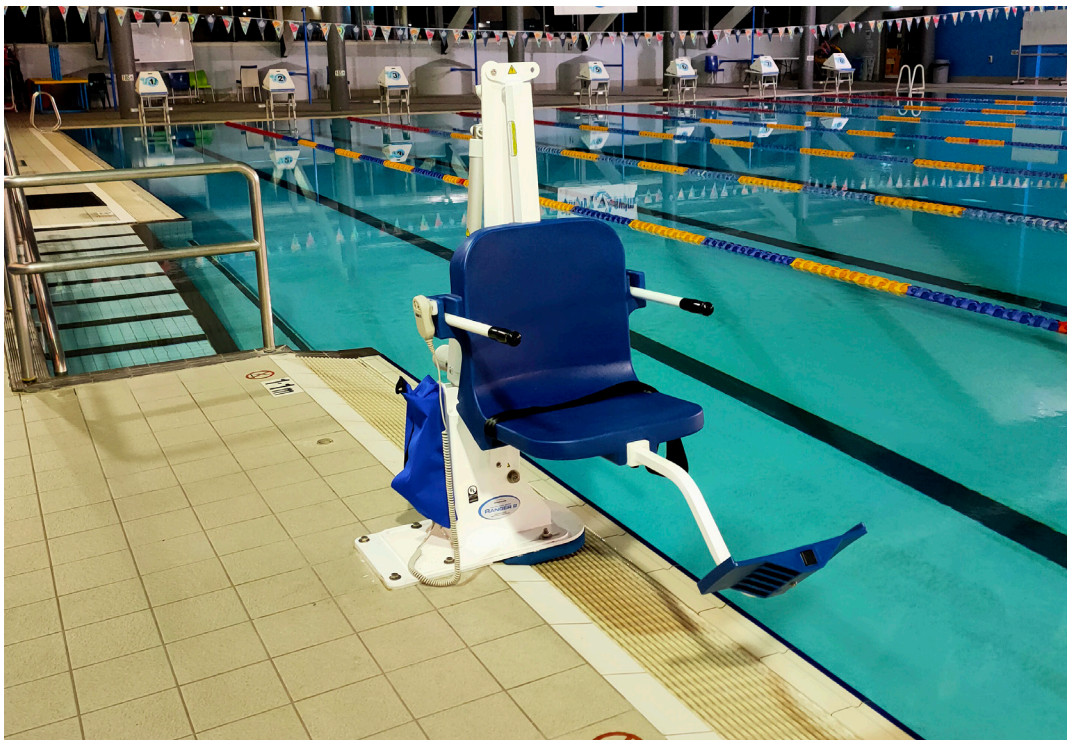
ACHIEVEMENTS

1 A diverse and inclusive community. (Cont.)

- City celebrated National Volunteer Week.
- City celebrated Reconciliation Week by erecting banners in the CBD.
- The City facilitated a youth advocate for those living with a disability to visit schools to talk to students and inspire them.

2 A happy, healthy and resilient community.

- Participated in the inaugural WA Tree Festival.
 - Held Green Fair on the Square with approximately 600 people attending.
 - Supported the development and scope of Albany Motorsport Venue Inc to deliver a venue that offers alternative methods of staying active both mentally and physically.
 - Upgraded the playground at Albany Leisure and Aquatic Centre with exercise equipment nodes.
 - Council provided in-kind and cash support for the expansion of Albany Surf Life Saving Club.
 - Newly upgraded kindy playground at Albany Regional Day Care including new soft fall and play structures including mini rockwall, tunnels and slides.
 - 14 Rural Halls were supported to develop building maintenance schedules and received funding towards maintenance and upgrades through the City's Rural Community Hall Grant and the Federal Governments Drought Funding.
 - Delivery of the Building Inclusive Communities WA Project delivered by Inclusion Solutions.
 - Delivered the inaugural Great Southern Volunteer Conference in partnership with Albany Regional Volunteer Service and Department of Local Government, Sport and Cultural Industries with 40 attendees.
 - Art After Dark networking event that encouraged creative networking, arts development and partnerships.
-



ACHIEVEMENTS

2 A happy, healthy and resilient community. (Cont.)

- Building capacity of local events during Covid-19 restrictions (Anzac Day, Albany Agricultural Show, Targa West, Southern Peaks).
 - Library staff and volunteers supported over 1,000 people with the WA Government's SafeWA app.
 - The Library's Digital Inclusion Officer continued expanding digital literacy programs and services for the community.
 - Council adopted the Emu Beach Foreshore Management Plan.
 - Council approved a new community licence over portions of Youth Challenge Park.
 - A review of the dog exercise areas at Binalup / Middleton Beach and Rushy Point was undertaken in line with community needs and expectations.
 - A new playground was installed at Centennial Park West based on community feedback and vote.
 - Free exam tutoring took place at the Albany Public Library.
 - The City delivered the inaugural Christmas Lights Trail.
 - City of Albany won gold in the Local Government Authority Supporting a Compassionate Community Award at the WA Palliative Care Awards.
 - Promotion of the Support Local campaign across key retail periods of the year.
 - Provided Community Event Grants to locals running small scale events.
 - City facilities took part in the Children's University.
 - Facilitated tree planting ceremonies for residents celebrating their centenary.
 - Coordinated an Active and Healthy Ageing program for seniors through Albany Leisure and Aquatic Centre and Albany Public Library.
-

ACHIEVEMENTS

2 A happy, healthy and resilient community. (Cont.)

- Supported Neighbour Day activities within community, offering incentives for events and activities.
- Skate workshops held for local youth.
- Free street trees were offered to residents for the front of their property.
- Community engagement took place for the development of the Age Friendly Albany Plan 2022-2026.
- City celebrated National Volunteer Week.

3 A safe community.

- Visitor Risk Management Audit was undertaken for Coastal Reserves.
- Implementation of additional ACROD parking at events.
- Supporting public health messages by making community events non-smoking and alcohol free.
- Promotion of road safety message at summer event series.
- Council adopted a review of the vehicles on beaches local law which clarifies what beaches in the municipality are able to be driven on in a 4WD.
- Council adopted the Emu Beach Foreshore Management Plan.
- Council endorsed proposed minimum training requirements for volunteer bush fire brigades.
- Holiday accommodation and Bed & Breakfast local planning policies were reviewed with consideration of bush fire safety.
- Scam workshops held at the Albany Public Library.
- Camp hosts recruited for City nature based camp grounds in order to manage and maintain the sites.

ACHIEVEMENTS

3 A safe community. (Cont.)

- City promoted Covid-19 public health information online and at facilities.
 - City created Covid Ready Documents for local residents.
 - Supported the Shire of Denmark with their bushfire recovery.
 - Supported a 4WD safety education day at Nanarup Beach.
-







We are leaders in sustainability with a shared commitment to climate action and protecting our beautiful, natural environment.

ACHIEVEMENTS

4 Sustainable management of natural areas; balancing conservation with responsible access and enjoyment.

- Protection of the saltmarsh at Emu Point in partnership with South Coast Natural Resource Management.
- Established working group with focus on managing litter and illegal dumping.
- Accepted litter collected by volunteers free of charge at Hanrahan Road Waste Facility.
- Black Swan Point improved access to lookout, replaced stairs at Muttonbird Beach and Lowlands Beach (required due to erosion).
- Formalised access to beach and undertook erosion control at Frenchman Bay.
- Prohibiting dogs from Rushy Point Bird Migratory Shorebird area.
- Upgraded vehicle access track and parking at Cheynes Beach to keep drivers on the tracks.
- Increased focus on illegal wood cutting in Albany's natural reserves, including patrols, covert camera surveillance, and data collection.
- Containers for Change implemented at the summer event series.
- Biodegradable balloons used and promoted at the Maritime Festival.
- Albany Bicentenary community engagement program included two environment and place workshops.
- Undertook bi-yearly monitoring of Lake Mullocullup.

ACHIEVEMENTS

4 Sustainable management of natural areas; balancing conservation with responsible access and enjoyment. (Cont.)

- Reviewed the areas where 4WD vehicles can access beaches in line with community needs and expectations.
- Coastal Hazard Risk Management and Adaptation Plan for Emu Beach was adopted.
- Council adopted a Waste Local Law Amendment that ensures household bin colour lids are consistent across the municipality.
- An application for the Building Better Regions Funding was submitted for the Southern Ocean Surf Reef.
- A review of the dog exercise area at Binalup / Middleton Beach.
- Council endorsed a request to the minister to change the land tenure to reflect current use and to upgrade public infrastructure near Luke Pen Walk.
- Oyster Harbour Foreshore Management Plan commenced.
- A rabbit control system was implemented in order to control them in problem areas.
- Co-hosted a 4WD recovery day with 4WD experts at Nanarup Beach.
- Princess Royal Harbour Risk Management Plan commenced.

5 Shared responsibility for climate action.

- Constructed the Albany Foreshore Water Study to reduce reliance on scheme water and adapt to water availability.
 - Commenced kerbside FOGO system to divert household food waste from landfill to compost.
 - Continued to work collaboratively with South Coast Sustainable Waste Alliance on regional waste matters.
 - First regional centre to undergo Water Sensitive Cities benchmarking.
-



ACHIEVEMENTS

5 Shared responsibility for climate action. (Cont.)

- A grant was received for two 250-kilolitre tanks to be installed at Albany Leisure & Aquatic Centre (ALAC) through the Community Water Supplies Partnership Program with Local Government to reduce dependence on scheme water.
 - ALAC was re-endorsed as a Gold Waterwise Aquatic Centre (2021).
 - Solar panels were installed on the Albany Airport terminal building (88kW) and the library (31kW).
 - Hosted E-waste drop off day.
 - Established reusable nappy incentive.
 - Community engagement conducted to assist residents to better manage their waste.
 - Established an internal Green Team.
 - Participated in Education for Sustainability in the Great Southern network.
 - Commenced Power Purchase Agreement in April 2022 with 100% renewable power to the City's contestable sites.
 - Worked in partnership with the South Coast Climate Alliance to develop a Regional Community Roadmap to Net Zero.
 - Adopted a Greenhouse Gas Emissions Inventory Tool (calculator) for reporting and monitoring progress of City of Albany corporate energy use and emissions.
 - Continued partnership with ClimateClever LG providing a free-of-charge app to assist Albany residents, schools and businesses to measure and reduce their carbon footprint.
 - Recycle station drop point at Albany Regional Day Care for soft plastics, batteries, Containers for Change and more.
 - Promoted upcycling/recycling through programming and school holiday activities.
-

ACHIEVEMENTS

5 Shared responsibility for climate action. (Cont.)

- Introduction of seed saving initiative and the establishment of the seed library.
- Distribution point established for Outback Packs (litter collection packs).
- Participation in the Sustainable Schools network.
- Repurposed used stationary through the Give Write recycling collection.
- Provided ongoing support of the James Bennet sustainability project which recycles discarded library books.
- Coastal Hazard Risk Management and Adaptation Plan for Emu Beach was adopted.
- Promotion of e-rates for rate payers to no longer receive paper based billing and correspondence.
- Promoted the Nature Passport, encouraging youth to explore their own backyards.
- Hosted Fossickers Second Hand Market as a place for residents to host a stall as part of the Garage Sale Trail 2021.
- Oyster Harbour Foreshore Management Plan commenced.
- Promoted turtle conservation awareness across hot spots within the City.
- Provided a reusable nappy incentive to residents in line with the FOGO roll out.
- Distributed the Community Calendar to residents, providing a go-to place for waste information.
- Princess Royal Harbour Risk Management Plan commenced.
- Hosted a tree planting day at Centennial Park.
- Participated in Clean Up Australia Day.
- Electric Vehicle Showcase Day was held in the Town Square.

ACHIEVEMENTS

5 Shared responsibility for climate action. (Cont.)

- Hosted events as part of WA Tree Festival.
- Promoted and took part in promoting the WA single use plastics ban.
- Offered free street trees to residents.

6 A resilient community that can withstand, adapt to, and recover from natural disasters.

- Gained funding and training from Department of Primary Industries and Regional Development for animal welfare in emergencies. Rangers upskilled and resourced to assist with animals welfare in emergencies, particularly through the development of a suitable procedure.
 - Albany rangers assisted Shire of Denmark after their devastating fire emergency by covering Denmark Rangers duties allowing them to rest.
 - Council received the minutes of each Local Emergency Management Committee Meeting.
 - Council supported the construction of the new Albany State Emergency Service building.
 - Council endorsed appointments of essential leadership positions in the City of Albany's Volunteer Bush Fire Brigades.
 - Council endorsed the proposed minimum training requirements for City of Albany Volunteer Bush Fire Brigade members.
 - Holiday accomodation and bed & breakfast local planning policies were reviewed with the intent to make them bushfire safe.
-







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

ACHIEVEMENTS

7 Responsible growth, development and urban renewal.

- New lease agreement with Harvest Road Oceans Pty Ltd to expand aquaculture operations at Emu Point to deliver world-class modern aquaculture farming in Albany.
- New lease agreement with Albany Motorsport Venue Inc to develop and operate a Motorsport Park in Albany.
- Upgrades to City of Albany animal impound facilities (including dog/cat pound and stockyards) with focus on sustainability and animal welfare.
- The development of mixed-use units at Binalup / Middleton Beach was approved.
- A moratorium was placed on amendments to Local Planning Scheme No.1 whilst Local Planning Scheme No. 2 was in development.
- Draft Local Planning Scheme No.2 was authorised to go out for public comment.
- Council supported an application for a subdivision to be lodged for consideration with the State Government.
- Holiday accommodation and bed & breakfast local planning policies were reviewed with the intent to make them bush fire safe.
- Oyster Harbour Foreshore Management Plan commenced.
- Princess Royal Harbour Risk Management Plan commenced.
- Becker bike trail was constructed.

ACHIEVEMENTS

- 7 Responsible growth, development and urban renewal. (Cont.)
- Albany Leisure and Aquatic Centre underwent significant capital works that included car park resurfacing, refreshed entry, landscaping, painting and plumbing.
 - Council contributed in-kind and cash support to the Albany Surf Life Saving Club Expansion Project.
-
- 8 Interesting, vibrant and welcoming places.
- The City planted 150 trees as part of the tree infill program.
 - Supported verge developments in the enhancement of landscaping within the municipality.
 - Renewed five playgrounds as a result of community feedback.
 - Provided more than 400 public place litter and recycling bins across the City.
 - Place activation through summer event series at Binalup / Middleton Beach, ANZAC Peace Park and Town Square.
 - The Christmas Light Trail 2021 activated Albany's CBD after hours.
 - Cinefest Oz partnership was renewed for 2022.
 - Completion of a Trails Hub Centre at the Albany Visitors Centre.
 - The City acquired new Christmas decorations for city centre.
 - Council supported the ongoing operation of Albany Visitor Centre.
 - Promoted Keep Albany Beautiful's Best Kept Gardens.
 - Albany announced by Screenwest as a film friendly location.
 - Community Events Grants helped local communities to host community events in Albany.
-

ACHIEVEMENTS

9 Local history, heritage and character is valued and preserved.

- Cultural Heritage & Arts Regional Tourism Program Grant achieved for sand bagging and coastal gun camouflage works at Albany Heritage Park.
- Rats of Tobruk, Recovering the Past and War Birds exhibits displayed at Albany Heritage Park.
- Draft Local Planning Scheme No.2 was authorised to go out for public comment.
- Albany History Collection progressed digitisation of historical records.
- Albany Bicentenary Community Engagement Program held multiple themed workshops.
- The City facilitated a host of history-focused events as part of the Maritime Festival 2021 including the Menang Noongar Cultural Hub, history talks and various activations at stakeholder venues.
- Biographical information about past Mayors of Albany was updated and historical Mayoral portraits were restored as part of the 150th anniversary of local government.
- A submission was made to Landgate to dual name locations across Albany with the Menang Noongar name and European name.
- Oyster Harbour Foreshore Management Plan commenced.
- The City supported Albany RSL to deliver its annual series of commemorative services, the Nurses Memorial Service, Remembrance Day Service and Anzac Day Service.
- A plaque on the Avenue of Honor was replaced as the content was found to be incorrect.

10 A safe, sustainable and efficient transport network.

- Provided support to local schools to encourage use of active transport.
- Commenced investigating options for community electric vehicle charging stations with service providers.
- Shuttle bus service provided as part of Maritime Festival 2022.

ACHIEVEMENTS

10 A safe, sustainable and efficient transport network. (Cont.)

- Promotion of road safety message during summer event series.
 - Promotion of ride to events and provision of bike racks at major City events.
 - A budget amendment was approved by Council for works on Lower Kalgan Bridge and Wheeldon Road Bridge.
 - Lower Denmark Road Shoulder reconditioning took place.
 - Draft Local Planning Scheme No.2 was authorised to go out for public comment.
 - Additional budget was approved by Council for the reconstruction of Drummond Street.
 - Palmdale Road shoulder was reconditioned and sealed.
 - Public grading schedule was promoted on the City's website.
 - Rutherwood Road resheet took place including gravel resheets, reshaping of the road and replaced drainage.
 - Introduced car pooling to the Long Live You program to assist seniors getting to and from Albany Leisure and Aquatic Centre.
 - Shoulder widening took place on Lower Denmark Road.
 - Footpath works took place between Butts Road and Target Road.
 - The City hosted bespoke events to celebrate WA Bike Month.
 - The City shared public information regarding the Albany Ring Road Project.
 - Drainage works, pavement construction, new kerbing and laying new asphalt took place on Sanford Road.
 - Becker Bike Trail was constructed.
-







A thriving city with an abundance of opportunities.

ACHIEVEMENTS

11 A strong, diverse and resilient economy with work opportunities for everyone.

- Supported the development of the Harvest Road Pty Ltd aquaculture operations at Emu Point, increasing job opportunities, skill development and population growth to Albany.
- Hosted gARmentT, providing creative opportunities and partnership between small business and local creatives.
- Hosted Art after Dark networking events, facilitating networking and creative spaces for partnership and potential creative development.
- Rangers hosted a school-based work experience student from Great Southern Grammar.
- The 2021-22 summer event series delivered a total economic impact of \$5,199,391 total output, \$2,464,304 total value add and supported 48 annual local jobs.
- The City hosted the inaugural Maritime Festival.
- Council provided in principle, in-kind and cash support for the Albany Surf Life Saving Club expansion project.
- Council adopted the 2021-22 Annual Budget which supports the City to employ its workforce and engage local contractors and service providers.
- The Albany Bicentenary Governance Model was endorsed to assist in guiding the project into the future.
- Albany was formally recognised as a filming destination by Screenwest.
- Council adopted the City of Albany Day Care Policy to continue to provide a day care service that supports working families.

ACHIEVEMENTS

12 Create a competitive and sustainable tourism offer.

- City were represented at the Deadly Jobs and Careers forum.
 - New lease agreement with Albany Motorsport Venue Inc to develop and operate a Motorsport Park in Albany, offering a new tourism asset for visitors, the ability to host regional and local events and aiming to ensure tourists stay for longer.
 - The City facilitated the Artist in Residence Program, bringing new creatives to Albany.
 - The Town Hall programmed various exhibitions in the main gallery, hosting visiting artists from across Western Australia.
 - The City opened the Town Hall auditorium and Vancouver Arts Centre large meeting room to music and performing arts groups, hosting events like Live @ the Town Hall.
 - Supported events such as Cinefest Oz and the Great Southern Art Trail.
 - Progressed refresh plans for the National Anzac Centre.
 - Albany was formally recognised as a filming destination by Screenwest.
 - The City hosted the inaugural Maritime Festival.
 - Facilitated the visit of Australia's Governor General at the National Anzac Centre Rats of Tobruk exhibition.
 - Council supported the ongoing operation of the Albany Visitor Centre.
 - Albany Visitor Centre joined social media with their own Facebook and Instagram pages.
 - The City supported an application to the Building Better Regions Fund for the Southern Ocean Surf Reef.
 - Launched Youth Challenge Park on Sanford Road.
 - Council supported sponsorship of the Albany Car Classic.
-

ACHIEVEMENTS

12 Create a competitive and sustainable tourism offer. (Cont.)

- The City approved Regional Event Sponsorship to the Southern Art & Craft Trail, Christmas Lights for Cystic Fibrosis Albany, Djinda Ngardak - Under the Stars and the Great Southern Trails Festival.
 - Council appointed two new nominees as members of the National Anzac Centre Advisory Group.
 - Promoted the Tourism WA Tourism Experience Workshops via social media.
 - Hosted the inaugural Christmas Lights Trail in 2021.
 - Supported Curtin University research on how locals experience living in a tourism destination during the Covid-19 pandemic.
 - The National Anzac Centre won silver at the Tourism Council WA Perth Airport Awards.
 - The City welcomed Lisa Blair back to Albany following her successful world record attempt to sail solo, non-stop and unassisted around Antarctica.
-





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

ACHIEVEMENTS

13 Proactive, visionary leaders who are aligned with community needs and values.

- Council endorsed a new lease with Albany Motorsport Venue Inc to develop and operate a Motorsport Park in Albany with an objective to improve access to sport and recreation facilities.
- Reformed the City's Access & Inclusion working group which went into recess due to Covid-19.
- Council adopted a governance framework to support the strategic planning of the Albany Bicentenary.
- Mayor Dennis Wellington was acknowledged at the Western Australian Local Government Honours Awards with the Eminent Service Award.
- Elected Members Cr Robert Sutton and Cr Ray Hammond were acknowledged at the Western Australian Local Government Honours Awards with Long and Loyal Service Awards.
- The City's Middleton Beach Cycle Connectivity project won the Safe System Approach Award at the Local Government Road Safety Awards.
- The City launched the Strategic Community Plan 2032.
- The City welcomed four new Elected Members to Council in the October 2021 elections. These included Cr Amanda Cruse, Cr Thomas Brough, Cr Delma Baesjou and Cr Malcolm Traill.
- The Council elected Cr Sandie Smith as the new Deputy Mayor for a two year term.
- The City was awarded gold in the Local Government Authority Supporting a Compassionate Community Approach category of the WA Palliative Care Awards.

ACHIEVEMENTS

13 Proactive, visionary leaders who are aligned with community needs and values. (Cont.)

- Council endorsed a proposal to join the WALGA Power Purchase Agreement.
 - The City launched the upgraded Binalup / Middleton Beach Foreshore.
 - The City were highly commended at the Waste Sorted Awards for the implementation of the Food Organics Garden Organics (FOGO) waste system.
 - Signage reflecting the Restoring Menang Noongar Place Names initiative was installed at Bayonet Head lookout.
 - The City lit the Town Hall purple in honour of Queen Elizabeth's Platinum Jubilee.
 - The City of Albany rolled out the new Food Organics Garden Organics (FOGO) waste system.
 - The City supported the Elleker community in their storm recovery.
 - The City hosted the 2021 Council Ordinary Election.
 - City of Albany Risk and Opportunity Management Framework Policy was adopted that implements recommendations by the auditor.
 - Provided support to the Shire of Denmark during its 2022 bush fire recovery.
 - Council commissioned a business analyst report for Albany Regional Day Care and Albany Leisure and Aquatic Centre that was endorsed by Council.
 - Council provided support to manage the Sleeman Avenue landslip.
 - ICT Strategy was developed to guide the City's adoption of technology and systems that support its business and customer service.
 - Council supported the ongoing operation of the Albany Visitor Centre.
-



ACHIEVEMENTS

14 Strong workplace culture and performance.

- City staff attended the inaugural Shiela Network event for Woman in the Arts at John Curtin Gallery.
- The City facilitated the Creative Leadership Program within the local Arts and Culture community.
- A Verbal De-escalation Skills workshop was delivered to staff by Paragon Corporate Training.
- Council reviewed a number of policy positions to ensure relevance with corresponding legislation.
- Council endorsed a change to the Petition Policy to ensure the process for staff and community is clear and streamlined.
- The City promoted the South Coast Alliance Executive Officer role on behalf of the South Coast Alliance recruitment.
- The City were represented at the Deadly Jobs and Careers Forum.
- Developed and approved a new environmentally and socially responsible investment framework.

15 A well informed and engaged community.

- The City hosted a number of Food Organics Garden Organics (FOGO) engagement sessions and workshops.
 - Rangers took part in the 2021 Albany Agricultural Show, RSPCA Community Action Day and All Breeds Dog Club Show to engage with the community, providing education about various topics.
 - Promoted City initiatives, events, projects and other engagement opportunities at City Events.
 - Bicentenary community engagement program took place across the community.
 - Active and Healthy Ageing program was hosted by the City for senior community members.
 - Albany Public Library partnered with the Sydney Writers Festival.
 - The City had six stalls at the Albany Agricultural Show to engage with residents about Waste, Ranger Services, Reserves, community projects, initiatives, facilities and provide a pop-up library.
-

ACHIEVEMENTS

15 A well informed and engaged community.
(Cont.)

- Videos across the City's social media assets attracted 47,197 views.
 - Community received a free Community Calendar with key City events, dates and bin collection information.
 - Community received a Rates Flyer in their rates notices with important information relating to their rates, City information, financial breakdowns and planned projects for the coming financial year.
 - The City of Albany sent out 89 media releases containing important City information for community.
 - The City conducted 19 online public comment consultations.
 - The City hosted quarterly Communications and Engagement Advisory Group Meetings.
 - Council approved a resolution to proceed to advertise Local Planning Scheme No.2.
 - Public grading schedule was hosted on the City's website for community.
 - The City promoted Covid-19 public health information online and in hard copy at facilities.
 - The City assisted in promotion of the Albany Ring Road public information.
 - The City facilitated quarterly Council Meet and Greets with community.
-

**THIS IS YOUR
2021/2022
FINANCIAL
REPORT**

CITY OF ALBANY
 FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2022



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

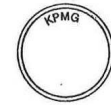
Amazing Albany, where anything is possible.



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

CITY OF ALBANY
 FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2022

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



The accompanying financial report of the City of Albany for the financial year ended 30 June 2022 is based on proper accounts and records to present fairly the financial position of the City of Albany at 30 June 2022 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. At the date of signing I am not aware of any circumstances which would render the particulars included within the financial report misleading or inaccurate.

Signed on the *18th* day of *November* 2022



 Chief Executive Officer
Andrew Sharpe

 Name of Chief Executive Officer



CITY OF ALBANY
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2022

NOTE	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
Revenue			
Rates	39,891,924	39,670,655	38,808,041
Operating grants, subsidies and contributions	10,169,246	5,219,931	7,298,048
Fees and charges	19,866,416	18,122,386	19,096,042
Interest earnings	558,943	455,193	392,633
Other revenue	192,437	194,560	311,651
Gain on finance sublease	953,060	0	0
	71,632,026	63,662,725	65,906,415
Expenses			
Employee costs	(28,365,212)	(27,974,357)	(25,686,232)
Materials and contracts	(19,623,666)	(22,651,791)	(15,286,199)
Utility charges	(1,880,790)	(1,894,102)	(1,857,035)
Depreciation	(17,898,023)	(17,658,413)	(17,971,077)
Finance costs	(656,437)	(500,313)	(626,453)
Insurance	(766,902)	(710,860)	(700,903)
Other expenditure	(2,313,691)	(3,527,625)	(2,324,815)
	(71,504,721)	(74,917,461)	(64,452,714)
	127,305	(11,254,736)	1,453,701
Capital grants, subsidies and contributions	15,144,116	25,041,146	8,622,388
Profit on asset disposals	138,412	30,600	128,869
Loss on asset disposals	(149,690)	(635,822)	(166,087)
Fair value adjustments to financial assets at fair value through profit or loss	9,245	0	12,150
	15,142,083	24,435,924	8,597,320
Net result for the period	15,269,388	13,181,188	10,051,021
Other comprehensive income for the period			
<i>Items that will not be reclassified subsequently to profit or loss</i>			
Changes in asset revaluation surplus	13,454,822	0	0
Total other comprehensive income for the period	13,454,822	0	0
Total comprehensive income for the period	28,724,210	13,181,188	10,051,021

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



CITY OF ALBANY
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2022

NOTE	2022 \$	2021 \$
CURRENT ASSETS		
Cash and cash equivalents	16,579,155	17,296,552
Trade and other receivables	2,965,218	2,755,984
Other financial assets	42,514,163	36,513,729
Inventories	662,784	1,048,768
Other assets	4,094,296	2,007,808
TOTAL CURRENT ASSETS	66,815,616	59,622,841
NON-CURRENT ASSETS		
Trade and other receivables	1,671,743	693,091
Other financial assets	314,141	319,059
Property, plant and equipment	169,859,791	169,215,327
Infrastructure	421,243,680	402,436,214
Right-of-use assets	931,891	1,121,172
Intangible assets	4,070,641	4,481,129
TOTAL NON-CURRENT ASSETS	598,091,887	578,265,992
TOTAL ASSETS	664,907,503	637,888,833
CURRENT LIABILITIES		
Trade and other payables	7,527,064	7,338,891
Other liabilities	5,978,897	5,812,866
Lease liabilities	189,674	183,570
Borrowings	2,020,082	2,413,321
Employee related provisions	6,723,065	5,699,361
Other provisions	165,740	213,455
TOTAL CURRENT LIABILITIES	22,604,522	21,661,464
NON-CURRENT LIABILITIES		
Other liabilities	762,933	1,044,509
Lease liabilities	874,267	1,044,491
Borrowings	5,390,590	7,410,673
Employee related provisions	517,092	859,848
Other provisions	9,190,017	9,023,976
TOTAL NON-CURRENT LIABILITIES	16,734,899	19,383,497
TOTAL LIABILITIES	39,339,421	41,044,961
NET ASSETS	625,568,082	596,843,872
EQUITY		
Retained surplus	327,210,537	315,919,680
Reserve accounts	41,203,283	37,224,752
Revaluation surplus	257,154,262	243,699,440
TOTAL EQUITY	625,568,082	596,843,872

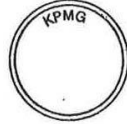
This statement is to be read in conjunction with the accompanying notes.



CITY OF ALBANY
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2022

NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2020	313,865,617	29,227,794	243,699,440	586,792,851
Comprehensive income for the period				
Net result for the period	10,051,021	0	0	10,051,021
Total comprehensive income for the period	10,051,021	0	0	10,051,021
Transfers from reserves	29 14,844,347	(14,844,347)	0	0
Transfers to reserves	29 (22,841,305)	22,841,305	0	0
Balance as at 30 June 2021	315,919,680	37,224,752	243,699,440	596,843,872
Comprehensive income for the period				
Net result for the period	15,269,388	0	0	15,269,388
Other comprehensive income for the period	18 0	0	13,454,822	13,454,822
Total comprehensive income for the period	15,269,388	0	13,454,822	28,724,210
Transfers from reserves	29 17,339,363	(17,339,363)	0	0
Transfers to reserves	29 (21,317,894)	21,317,894	0	0
Balance as at 30 June 2022	327,210,537	41,203,283	257,154,262	625,568,082

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 2022

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
Rates	40,177,516	39,545,862	39,009,567
Operating grants, subsidies and contributions	9,769,303	5,083,741	6,574,660
Fees and charges	19,571,010	18,074,886	19,096,042
Interest received	558,943	455,193	392,633
Goods and services tax received	2,611,645	2,000,000	1,765,589
Other revenue	192,437	194,560	311,651

Payments

Employee costs	(27,590,521)	(28,069,368)	(25,287,249)
Materials and contracts	(19,197,606)	(22,556,791)	(8,899,087)
Utility charges	(1,880,790)	(1,894,102)	(1,857,035)
Finance costs	(656,437)	(500,313)	(631,340)
Insurance paid	(766,902)	(710,860)	(700,903)
Goods and services tax paid	(2,639,324)	(2,000,000)	(1,863,002)
Other expenditure	(2,313,691)	(3,527,625)	(2,324,814)



Net cash provided by operating activities

19(b) 17,835,583 6,095,183 25,586,712

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	(5,537,191)	(11,280,005)	(5,659,824)
Payments for construction of infrastructure	(18,062,840)	(36,167,718)	(13,450,397)
Non-operating grants, subsidies and contributions	12,932,299	19,444,883	8,622,388
Proceeds from financial assets at amortised cost	(6,000,000)	17,131,785	(19,000,000)
Proceeds from sale of property, plant & equipment	697,915	806,551	569,285

Net cash used in investing activities

(15,969,817) (10,064,504) (28,918,548)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	(2,413,322)	(2,401,452)	(2,522,894)
Payments for principal portion of lease liabilities	(183,570)	(164,702)	(183,733)
Proceeds from financial assets at amortised cost - self supporting loans	13,729	13,729	13,307
Proceeds from new borrowings	0	3,875,000	0

Net cash used in financing activities

(2,583,163) 1,322,575 (2,693,320)

Net (decrease) in cash held

(717,397) (2,646,746) (6,025,156)

Cash at beginning of year

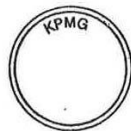
17,296,552 13,878,074 23,321,708

Cash and cash equivalents at the end of the year

19(a) 16,579,155 11,231,328 17,296,552

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



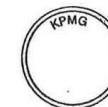


NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$	
NET CURRENT ASSETS - At start of financial year - surplus/(deficit)	27(c)	3,319,787	3,959,643	4,055,048
OPERATING ACTIVITIES				
Revenue from operating activities (excluding general rate)				
Rates (excluding general rate)	26(b)	119,833	120,000	118,062
Operating grants, subsidies and contributions		10,169,246	5,219,931	7,298,048
Fees and charges		19,866,416	18,122,386	19,096,042
Interest earnings		558,943	455,193	392,633
Other revenue		192,437	194,560	299,501
Profit on asset disposals	10(c)	138,412	30,600	128,869
Gain on finance sublease		953,060	0	0
Fair value adjustments to financial assets at fair value through profit or loss		9,245	0	12,150
		32,007,592	24,142,670	27,345,305
Expenditure from operating activities				
Employee costs		(28,365,212)	(27,974,357)	(25,686,232)
Materials and contracts		(19,623,666)	(22,651,792)	(15,286,199)
Utility charges		(1,880,790)	(1,894,102)	(1,857,035)
Depreciation		(17,898,023)	(17,658,413)	(17,971,077)
Finance costs		(656,437)	(500,313)	(626,453)
Insurance		(766,902)	(710,860)	(700,903)
Other expenditure		(2,313,691)	(3,527,625)	(2,324,815)
Loss on asset disposals	10(c)	(149,690)	(635,822)	(166,087)
		(71,654,411)	(75,553,284)	(64,618,801)
Non-cash amounts excluded from operating activities	27(a)	16,482,563	18,263,635	18,457,082
Amount attributable to operating activities		(19,844,469)	(29,187,336)	(14,761,366)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		15,144,116	25,041,146	8,622,388
Proceeds from disposal of assets	10(c)	697,915	806,551	569,285
Purchase of property, plant and equipment		(5,537,191)	(11,280,005)	(5,659,824)
Purchase and construction of infrastructure	9(a)	(18,062,840)	(36,167,718)	(13,450,397)
		(7,758,000)	(21,600,026)	(9,918,548)
Non-cash amounts excluded from investing activities	27(b)	(404,523)	0	0
Amount attributable to investing activities		(8,162,523)	(21,600,026)	(9,918,548)
FINANCING ACTIVITIES				
Repayment of borrowings	28(a)	(2,413,322)	(2,401,452)	(2,522,894)
Proceeds from borrowings	28(a)	0	3,875,000	0
Proceeds from financial assets at amortised cost - self supporting loans	4(a)	13,729	13,729	13,307
Payments for principal portion of lease liabilities	28(c)	(183,570)	(164,702)	(183,733)
Transfers to reserves (restricted assets)	29	(21,317,894)	(15,842,739)	(22,841,305)
Transfers from reserves (restricted assets)	29	17,339,363	25,756,871	14,844,347
Amount attributable to financing activities		(6,561,694)	11,236,707	(10,690,278)
Deficit before imposition of general rates		(34,568,686)	(39,550,655)	(35,370,192)
Total amount raised from general rates	26(a)	39,772,091	39,550,655	38,689,979
Surplus after imposition of general rates	27(c)	5,203,405	0	3,319,787

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



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

1. BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

All funds through which the 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.

Judgements and estimates

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

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

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

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



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

2. REVENUE AND EXPENSES

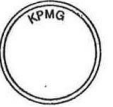
(a) Revenue

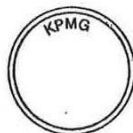
Contracts with customers

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Rates - general rates	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
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
Grants, subsidies or contributions with no contractual commitments	appropriations and contributions with no reciprocal arrangements	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
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
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 aquatic 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.





2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Revenue Recognition

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

For the year ended 30 June 2022

Nature or type	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	39,891,924	0	39,891,924
Operating grants, subsidies and contributions	0	0	0	10,169,246	10,169,246
Fees and charges	18,682,525	0	1,183,891	0	19,866,416
Interest earnings	0	0	285,622	273,321	558,943
Other revenue	0	0	0	192,437	192,437
Gain on finance sublease	0	0	0	953,060	953,060
Non-operating grants, subsidies and contributions	0	14,875,237	268,879	0	15,144,116
Total	18,682,525	14,875,237	41,630,316	11,588,064	86,776,142

For the year ended 30 June 2021

Nature or type	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	38,808,041	0	38,808,041
Operating grants, subsidies and contributions	0	0	0	7,298,048	7,298,048
Fees and charges	17,548,713	0	1,547,329	0	19,096,042
Interest earnings	0	0	174,530	218,103	392,633
Other revenue	0	0	0	311,651	311,651
Non-operating grants, subsidies and contributions	0	7,697,392	924,996	0	8,622,388
Total	17,548,713	7,697,392	41,454,896	7,827,802	74,528,803

Assets and services acquired below fair value

Note	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
Recognised volunteer services	167,051	260,000	169,084
	167,051	260,000	169,084

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 earnings

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
Financial assets at amortised cost - self supporting loans	2,621	2,693	3,044
Interest on reserve funds	142,087	190,000	135,068
Rates instalment and penalty interest (refer Note 26(e))	285,622	220,000	174,530
Sublease finance income	45,203	0	0
Other interest earnings	83,410	42,500	79,991
	558,943	455,193	392,633

(b) Expenses

Auditors remuneration

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
- Audit of the Annual Financial Report	71,533	75,000	68,000
- Other services	36,500	35,800	34,250
	108,033	110,800	102,250

Finance costs

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
Borrowings	471,766	485,031	601,072
Other provisions: unwinding of discount	166,041	0	0
Lease liabilities	18,630	15,282	25,379
	656,437	500,313	626,451

Other expenditure

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
Sundry expenses	2,313,691	3,527,625	2,324,815
	2,313,691	3,527,625	2,324,815



3. CASH AND CASH EQUIVALENTS

Note	2022	2021
	\$	\$
Cash at bank and on hand	6,579,155	11,296,552
Term deposits	10,000,000	6,000,000
Total cash and cash equivalents	16,579,155	17,296,552
Held as		
- Unrestricted cash and cash equivalents	12,375,872	6,071,800
- Restricted cash and cash equivalents	4,203,283	11,224,752
	16,579,155	17,296,552

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

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

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

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

Restricted financial assets

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

Details of restrictions on financial assets can be found at Note 19.

4. OTHER FINANCIAL ASSETS

(a) Current assets

	2022	2021
	\$	\$
Financial assets at amortised cost	42,514,163	36,513,729
	42,514,163	36,513,729
Other financial assets at amortised cost		
Self supporting loans receivable	14,163	13,729
Term deposits	42,500,000	36,500,000
	42,514,163	36,513,729

Held as

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

(b) Non-current assets

	2022	2021
	\$	\$
Self supporting loans receivable	61,278	75,441
Financial assets at fair value through profit and loss	252,863	243,618
	314,141	319,059

Financial assets at amortised cost

Total unrestricted other financial assets at amortised cost

Financial assets at fair value through profit and loss

Units in Local Government House Trust

SIGNIFICANT 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 and loss

The City classifies the following financial assets at fair value through profit and loss:

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

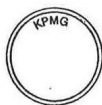
Impairment and risk

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

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

5. TRADE AND OTHER RECEIVABLES

Note	2022 \$	2021 \$
Current		
Rates receivable	1,297,085	1,603,644
Trade and other receivables	1,439,763	1,054,474
GST receivable	413,407	385,728
Allowance for credit losses of trade and other receivables	(190,069)	(287,862)
Finance lease receivable	5,032	0
	<u>2,965,218</u>	<u>2,755,984</u>
Non-current		
Pensioner's rates and Emergency Services Levy deferred	709,062	693,091
Finance lease receivable	962,681	0
	<u>1,671,743</u>	<u>693,091</u>



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.

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 23.

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

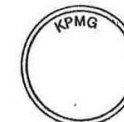
Finance lease receivables

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 2022

6. INVENTORIES

Note	2022 \$	2021 \$
Current		
Gravel, Fuel and Materials	494,073	901,032
Retail Stock - ALAC Sports Store	10,936	8,568
Retail Stock - Albany Visitor Centre	22,343	35,360
Retail Stock - Forts Store	129,974	97,430
Retail Stock - Library	2,248	2,185
Retail Stock - Town Hall	3,210	4,193
	<u>662,784</u>	<u>1,048,768</u>



The following movements in inventories occurred during the year:

Balance at beginning of year	1,048,768	1,578,289
Inventories expensed during the year	(1,467,171)	(1,641,804)
Additions to inventory	1,081,187	1,112,283
Balance at end of year	<u>662,784</u>	<u>1,048,768</u>

SIGNIFICANT ACCOUNTING POLICIES

General

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

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

7. OTHER ASSETS

	2022 \$	2021 \$
Other assets - current		
Prepayments	587,109	505,528
Accrued income	480,893	283,280
Contract assets / grants receivable	<u>3,026,294</u>	<u>1,219,000</u>
	<u>4,094,296</u>	<u>2,007,808</u>

SIGNIFICANT ACCOUNTING POLICIES

Other current assets

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

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 / grants receivable

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

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

8. PROPERTY, PLANT AND EQUIPMENT

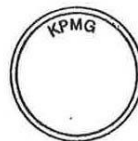
(a) Movements in Balances

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

Note	Land	Buildings	Total land and buildings	Furniture and equipment	Plant and equipment	Paintings	Work in progress at cost	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2020	64,373,431	84,336,901	148,710,332	3,401,966	14,539,887	740,382	2,365,569	169,758,136
Additions	0	1,961,177	1,961,177	1,181,432	1,805,983	0	711,232	5,659,824
Disposals	10(c)	0	(63,222)	0	(543,281)	0	0	(606,503)
Depreciation	10(a)	0	(2,752,530)	(1,284,521)	(1,559,079)	0	0	(5,596,130)
Transfers		0	2,128,218	5,260	51,188	0	(2,184,666)	0
Balance at 30 June 2021	64,373,431	85,610,544	149,983,975	3,304,137	14,294,698	740,382	892,135	169,215,327
Comprises:								
Gross balance amount at 30 June 2021	64,373,431	151,297,004	215,670,435	8,633,105	20,863,777	740,382	892,135	246,799,834
Accumulated depreciation at 30 June 2021	0	(65,686,460)	(65,686,460)	(5,328,968)	(6,569,079)	0	0	(77,584,507)
Balance at 30 June 2021	64,373,431	85,610,544	149,983,975	3,304,137	14,294,698	740,382	892,135	169,215,327
Additions	0	928,615	928,615	313,615	2,361,209	0	2,338,275	5,941,714
Disposals	10(c)	(1,818)	0	0	(707,375)	0	0	(709,193)
Revaluation increments / (decrements) transferred to revaluation surplus		1,202,487	(731,825)	470,662	0	0	0	470,662
Depreciation	10(a)	0	(2,797,382)	(753,931)	(1,507,406)	0	0	(5,058,719)
Transfers		0	747,501	747,501	0	0	(747,501)	0
Balance at 30 June 2022	65,574,100	83,757,453	149,331,553	2,863,821	14,441,126	740,382	2,482,909	169,859,791
Comprises:								
Gross balance amount at 30 June 2022	65,574,100	137,353,385	202,927,485	8,946,720	21,935,806	740,382	2,482,909	237,033,302
Accumulated depreciation at 30 June 2022	0	(53,595,932)	(53,595,932)	(6,082,899)	(7,494,680)	0	0	(67,173,511)
Balance at 30 June 2022	65,574,100	83,757,453	149,331,553	2,863,821	14,441,126	740,382	2,482,909	169,859,791



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



8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land	2 & 3	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	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 City to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

(ii) Cost

Furniture and equipment	3	Not applicable	Independent Registered Valuers, Management Valuation & Cost	June 2016	Purchase costs of similar assets adjusted for current condition and comparability, residual values and remaining useful life assessments
Plant and equipment	2 & 3	Cost Approach using depreciated replacement cost	Independent Registered Valuers, Management Valuation & Cost	June 2016	Market price per item, purchase costs of similar assets adjusted for condition and comparability, residual values, and remaining useful life assessments
Work in progress at cost	N/A	Not applicable	Cost	Not applicable	Not applicable
Paintings	3	Market Approach using recent auction information for similar pieces of artwork	Independent Registered Valuers & Management Valuation	30 June 2018	Recent Auction Sales

Following a change to Local Government (Financial Management) Regulation 17A, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change is effective from 1 July 2019 and represents a change in accounting policy. Revaluations carried out previously were not reversed as it was deemed fair value approximates cost at the date of change.

CITY OF ALBANY
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FOR THE YEAR ENDED 30 JUNE 2022

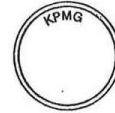
9. INFRASTRUCTURE

(a) Movements in Balances

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

	Note	Roads \$	Footpaths \$	Drainage \$	Parks, gardens and reserves \$	Other \$	Work in progress at cost \$	Total Infrastructure \$
Balance at 1 July 2020		221,218,773	23,668,438	51,406,823	34,374,015	68,417,610	5,191,950	404,277,609
Additions		3,884,435	721,456	1,558,519	626,165	56,348	6,603,474	13,450,397
Reclassification as Intangible Asset		0	0	0	0	(3,548,477)	0	(3,548,477)
Depreciation	10(a)	(6,420,814)	(651,973)	(1,118,433)	(1,736,641)	(1,815,454)	0	(11,743,315)
Transfers		386,495	462,748	324,523	121,845	3,236,602	(4,532,213)	0
Balance at 30 June 2021		219,068,889	24,200,669	52,171,432	33,385,384	66,346,629	7,263,211	402,436,214
Comprises:								
Gross balance at 30 June 2021		376,532,329	33,436,606	88,928,776	57,240,178	108,823,885	7,263,211	672,224,985
Reclassification as Intangible Asset		0	0	0	0	(3,548,477)	0	(3,548,477)
Accumulated depreciation at 30 June 2021		(157,463,440)	(9,235,937)	(36,757,344)	(23,854,794)	(38,928,779)	0	(266,240,294)
Balance at 30 June 2021		219,068,889	24,200,669	52,171,432	33,385,384	66,346,629	7,263,211	402,436,214
Additions		8,806,221	883,199	933,573	4,092,711	(391,782)	3,738,918	18,062,840
Revaluation increments / (decrements) transferred to revaluation surplus		19,041,683	(9,395,191)	(5,007,964)	13,593,372	(5,247,739)	0	12,984,161
Depreciation	10(a)	(6,652,094)	(678,196)	(1,153,401)	(1,782,487)	(1,973,357)	0	(12,239,535)
Transfers		1,398,882	0	11,828	344,740	4,363,264	(6,118,714)	0
Balance at 30 June 2022		241,663,581	15,010,481	46,955,468	49,633,720	63,097,015	4,883,415	421,243,680
Comprises:								
Gross balance at 30 June 2022		423,391,281	36,143,860	95,979,888	85,111,351	130,935,130	4,883,415	776,444,925
Accumulated depreciation at 30 June 2022		(181,727,700)	(21,133,379)	(49,024,420)	(35,477,631)	(67,838,115)	0	(355,201,245)
Balance at 30 June 2022		241,663,581	15,010,481	46,955,468	49,633,720	63,097,015	4,883,415	421,243,680

CITY OF ALBANY
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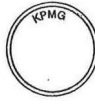
9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
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
Footpaths	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
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
Work in progress at cost		Not applicable	Cost	Not applicable	Not applicable

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.



10. FIXED ASSETS

(a) Depreciation

Note	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
Buildings	2,797,382	2,792,828	2,752,530
Furniture and equipment	753,931	1,060,549	1,284,521
Plant and equipment	1,507,406	1,549,101	1,559,079
Roads	6,652,094	6,437,665	6,420,814
Footpaths	678,196	649,701	651,973
Drainage	1,153,401	1,742,877	1,118,433
Parks, gardens and reserves	1,782,487	1,400,150	1,736,641
Other	1,973,357	1,550,080	1,815,454
Right-of-use assets - plant and equipment	189,281	175,891	221,144
	17,487,535	17,358,842	17,560,589
Amortisation			
Intangible assets - rehabilitation asset	410,488	299,571	410,488
	410,488	299,571	410,488
	17,898,023	17,658,413	17,971,077

Depreciation rates

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

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

(b) Fully Depreciated Assets in Use

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

	2022	2021
	\$	\$
Furniture and equipment	0	358,333
Plant and equipment	583,445	617,821
	583,445	976,154



10. FIXED ASSETS (Continued)

(c) Disposals of assets

	2022 Actual Net Book Value	2022 Actual Sale Proceeds	2022 Actual Profit	2022 Actual Loss	2022 Budget Net Book Value	2022 Budget Sale Proceeds	2022 Budget Profit	2022 Budget Loss	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss
Land - freehold land	1,818	73,475	71,657	0	0	0	0	0	0	0	0	0
Buildings	0	0	0	0	0	0	0	0	63,222	0	0	(63,222)
Plant and equipment	707,375	624,440	66,755	(149,690)	1,411,773	806,551	30,600	(635,822)	543,281	569,285	128,869	(102,865)
	709,193	697,915	138,412	(149,690)	1,411,773	806,551	30,600	(635,822)	606,503	569,285	128,869	(166,087)

The following assets were disposed of during the year.

	2022 Actual Net Book Value	2022 Actual Sale Proceeds	2022 Actual Profit	2022 Actual Loss
Plant and Equipment				
Other property and services				
Massey Ferguson Tractor	58,793	39,318	0	(19,475)
Yamaha Quad Bike	3,000	5,636	2,636	0
Hamm Vibrating Roller	72,033	46,818	0	(25,215)
Caterpillar Tyre Roller	74,151	36,364	0	(37,787)
Wacker Diesel Vibrating Plate	2,250	787	0	(1,463)
Bobcat Excavator	47,248	18,727	0	(28,521)
Toyota Hilux	15,545	27,727	12,182	0
Ranger XL	16,515	19,318	2,803	0
Massey Ferguson Tractor	39,090	45,426	6,336	0
Caterpillar Grader	176,296	161,364	0	(14,932)
Isuzu Giga	129,178	109,545	0	(19,633)
Evertrans Trailer	20,382	27,273	6,891	0
Tandem Axle Semi Trailer	4,484	30,227	25,743	0
Toyota Camry Hybrid	10,364	15,682	5,318	0
Colorado LX	11,518	16,364	4,846	0
Ford Ranger XL	26,528	23,864	0	(2,664)
	707,375	624,440	66,755	(149,690)
Land				
Other Property and Services				
Land - freehold land	1,818	73,475	71,657	0
	1,818	73,475	71,657	0
	709,193	697,915	138,412	(149,690)



10. FIXED ASSETS (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement for assets held at cost

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

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

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

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

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

Individual assets that are land, buildings, infrastructure and investment properties acquired between scheduled revaluation dates of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next revaluation date in accordance with the mandatory measurement framework.

Revaluation

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

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

Revaluation (continued)

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

Depreciation

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

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

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

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

Depreciation on revaluation

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

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Amortisation

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

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

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



11. LEASES

(a) Right-of-Use Assets

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 2020	1,157,093	1,157,093
Revaluation reversals transferred to profit or loss	185,223	185,223
Depreciation	(221,144)	(221,144)
Balance at 30 June 2021	1,121,172	1,121,172
Depreciation	(189,281)	(189,281)
Balance at 30 June 2022	931,891	931,891

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

	2022 Actual	2021 Actual
	\$	\$
Depreciation on right-of-use assets	(189,281)	(221,144)
Interest expense on lease liabilities	(18,630)	(25,379)
Income from sub leasing right-of-use assets	953,060	0
Total amount recognised in the statement of comprehensive income	745,149	(246,523)
Total cash outflow from leases	(202,200)	(209,112)
(b) Lease Liabilities		
Current	189,674	183,570
Non-current	874,267	1,044,491
	28(c) 1,063,941	1,228,061

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. During the course of the financial year, the City finalised its other existing plant and equipment finance lease.

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.

SIGNIFICANT 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 asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the 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 are provided at Note 28(c).

Right-of-use assets - valuation measurement

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

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

Right-of-use assets - depreciation

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

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12. INTANGIBLE ASSETS

Note	2022 Actual \$	2021 Actual \$
Rehabilitation Assets		
Non-current		
Intangible assets - rehabilitation asset	7,799,214	7,799,214
Less: Accumulated amortisation	(3,728,573)	(3,318,085)
	4,070,641	4,481,129
Movements in balances of intangible assets during the financial year are shown as follows:		
Balance at 1 July	4,481,129	0
Recognition of intangible assets - rehabilitation asset	0	4,891,617
Amortisation of intangible assets - rehabilitation asset	(410,488)	(410,488)
Balance at 30 June	4,070,641	4,481,129
TOTAL INTANGIBLE ASSETS	4,070,641	4,481,129

SIGNIFICANT ACCOUNTING POLICIES

Rehabilitation assets

The City complies with the full provision method for accounting provisions in respect of restoration, rehabilitation and site monitoring costs. Charges are made to expenses based on the estimated costs of restoring, rehabilitating and monitoring the landfill site. The provision is recorded at the net present value of expected future costs discounted using the applicable government bond rates. The liability for estimated future capping expenditure is provided for through a rehabilitation provision and is discounted to its present value, with the unwinding of the discount being charged to the statement of comprehensive income within the amortisation charge. The discounted present value of the future capping expenditure is also capitalised as part of the rehabilitation asset and is amortised on a straight line basis. Changes in estimates are recognised proactively with corresponding adjustments to the provision and associated costs.

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13. TRADE AND OTHER PAYABLES

Current

Sundry creditors	2,886,983	3,413,160
Prepaid rates	1,582,152	1,372,118
Bonds and deposits held	1,465,133	807,464
Sundry accruals	873,988	1,248,647
Income received in advance	520,899	388,340
Accrued salaries and wages	183,845	90,102
Accrued interest on long term borrowings	14,064	19,060
	7,527,064	7,338,891

2022 \$	2021 \$
2,886,983	3,413,160
1,582,152	1,372,118
1,465,133	807,464
873,988	1,248,647
520,899	388,340
183,845	90,102
14,064	19,060
7,527,064	7,338,891

SIGNIFICANT 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 the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the 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 revenue for the prepaid rates that have not been refunded.



14. OTHER LIABILITIES

	2022 \$	2021 \$
Current		
Contract liabilities	272,313	324,138
Capital grant / contribution liabilities	5,706,584	5,488,728
	5,978,897	5,812,866
Non-current		
Capital grant / contribution liabilities	762,933	1,044,509
	762,933	1,044,509
Reconciliation of changes in contract liabilities		
Opening balance	324,138	896,488
Additions	272,313	324,138
Revenue from contracts with customers included as a contract liability at the start of the period	(324,138)	(896,488)
	272,313	324,138
The City expects to satisfy the performance obligations from contracts with customers unsatisfied at the end of the reporting period to be satisfied within the next 12 months.		
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	6,533,237	2,020,982
Additions	3,137,001	4,695,020
Revenue from capital grant/contributions held as a liability at the start of the period	(3,200,721)	(182,765)
	6,469,517	6,533,237
Expected satisfaction of capital grant/contribution liabilities		
Less than 1 year	5,706,584	5,488,728
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	762,933	1,044,509
	6,469,517	6,533,237

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

SIGNIFICANT ACCOUNTING POLICIES

Contract liabilities

Contract liabilities represent the 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 / Contract liabilities

Capital grant / contract 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 / contract liabilities are recognised as revenue when the obligations in the contract are satisfied.



15. BORROWINGS

	Note	2022			2021		
		Current \$	Non-current \$	Total \$	Current \$	Non-current \$	Total \$
Secured							
Loans		2,020,082	5,390,590	7,410,672	2,413,321	7,410,673	9,823,994
Total secured borrowings	28(a)	2,020,082	5,390,590	7,410,672	2,413,321	7,410,673	9,823,994

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 2022 and 2021 years.

SIGNIFICANT ACCOUNTING POLICIES

Borrowing costs

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 24(i)) due to the unobservable inputs, including own credit risk.

Risk

Information regarding exposure to risk can be found at Note 23. Details of individual borrowings required by regulations are provided at Note 28(a).



16. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	2022	2021
Current provisions	\$	\$
Employee benefit provisions		
Annual Leave	2,717,332	2,440,601
Long Service Leave	4,005,733	3,258,760
	6,723,065	5,699,361
Non-current provisions		
Long Service Leave	517,092	859,848
	517,092	859,848
	7,240,157	6,559,209

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:

	2022	2021
Amounts are expected to be settled on the following basis:	\$	\$
Less than 12 months after the reporting date	2,781,678	2,651,061
More than 12 months from reporting date	4,458,479	3,908,148
	7,240,157	6,559,209

Expected reimbursements of employee related provisions from other WA local governments	(87,882)	(50,861)
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SIGNIFICANT 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

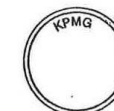
Provision is made for the City's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, 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.



17. OTHER PROVISIONS

Note	Provision for gravel pit rehabilitation	Provision for waste site rehabilitation	Total
	\$	\$	\$
Opening balance at 1 July 2021			
Current provisions	213,455	0	213,455
Non-current provisions	0	9,023,976	9,023,976
	213,455	9,023,976	9,237,431
Additional provision	49,044	0	49,044
Amounts used	(96,759)	0	(96,759)
Charged to profit or loss			
- unwinding of discount	0	166,041	166,041
Balance at 30 June 2022	165,740	9,190,017	9,355,757
Comprises			
Current	165,740	0	165,740
Non-current	0	9,190,017	9,190,017
	165,740	9,190,017	9,355,757

Opening balance at 1 July 2021

Current provisions	213,455	0	213,455
Non-current provisions	0	9,023,976	9,023,976
	213,455	9,023,976	9,237,431

Additional provision	49,044	0	49,044
Amounts used	(96,759)	0	(96,759)
Charged to profit or loss			
- unwinding of discount	0	166,041	166,041
Balance at 30 June 2022	165,740	9,190,017	9,355,757

Comprises

Current	165,740	0	165,740
Non-current	0	9,190,017	9,190,017
	165,740	9,190,017	9,355,757

Other provisions

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

Provision for remediation costs

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:

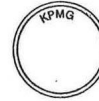
- there is a present obligation as a result of activities undertaken;
- it is probable that an outflow of economic benefits will be required to settle the obligation; and
- the amount of the provision can be measured reliably

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.

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 2022



18. REVALUATION SURPLUS

	2022 Opening Balance	2022 Revaluation Increment	2022 Revaluation (Decrement)	Total Movement on Revaluation	2022 Closing Balance	2021 Opening Balance	2021 Closing Balance
	\$	\$	\$	\$	\$	\$	\$
Land and buildings	70,652,144	470,661	0	470,661	71,122,805	70,652,144	70,652,144
Furniture and equipment	1,230,932	0	0	0	1,230,932	1,230,932	1,230,932
Plant and equipment	3,608,013	0	0	0	3,608,013	3,608,013	3,608,013
Paintings	406,769	0	0	0	406,769	406,769	406,769
Roads	76,219,304	19,041,683	0	19,041,683	95,260,987	76,219,304	76,219,304
Footpaths	12,094,576	0	(9,395,191)	(9,395,191)	2,699,385	12,094,576	12,094,576
Drainage	36,827,994	0	(5,007,964)	(5,007,964)	31,820,030	36,827,994	36,827,994
Parks, gardens and reserves	684,125	13,593,372	0	13,593,372	14,277,497	684,125	684,125
Other	41,975,583	0	(5,247,739)	(5,247,739)	36,727,844	41,975,583	41,975,583
	243,699,440	33,105,716	(19,650,894)	13,454,822	257,154,262	243,699,440	243,699,440

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

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

19. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:



Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Cash and cash equivalents	3 16,579,155	11,231,328	17,296,552

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 4,203,283	2,635,734	11,224,752
- Financial assets at amortised cost	4 37,000,000	26,000,000	26,000,000
	41,203,283	28,635,734	37,224,752

The restricted financial assets are a result of the following specific purposes to which the assets may be used:

Restricted reserve accounts	29 41,203,283	28,635,734	37,224,752
Total restricted financial assets	41,203,283	28,635,734	37,224,752

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

Net result	15,269,388	13,181,188	10,051,021
Non-cash items:			
Adjustments to fair value of financial assets at fair value through profit and loss	(9,245)	0	(12,150)
Depreciation/amortisation	17,898,023	17,658,413	17,971,077
(Profit)/loss on sale of asset	11,278	605,222	37,218
Gain on finance sublease	(953,060)	0	0
Grants received non-cash	(404,523)	0	0
Changes in assets and liabilities:			
(Increase)/decrease in trade and other receivables	(1,187,887)	(95,011)	(871,682)
(Increase)/decrease in other assets	(1,133,428)	0	58,601
(Increase)/decrease in inventories	385,984	153,255	529,521
Increase/(decrease) in trade and other payables	188,173	(58,254)	1,615,269
Increase/(decrease) in employee related provisions	680,948	0	1,336,972
Increase/(decrease) in other provisions	118,326	(95,001)	0
Increase/(decrease) in contract liabilities / unspent grants	(115,545)	(213,482)	4,836,393
Increase/(decrease) in lease liabilities	19,450	0	0
Increase/(decrease) in intangible assets	0	0	(1,343,140)
Non-operating grants, subsidies and contributions	(12,932,299)	(25,041,146)	(8,622,388)
Net cash provided by operating activities	17,835,583	6,095,184	25,586,712

(c) Undrawn Borrowing Facilities
Credit Standby Arrangements

Credit card limit	55,000	55,000
Total amount of credit unused	55,000	55,000

Loan facilities

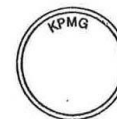
Loan facilities - current	2,020,082	2,413,321
Loan facilities - non-current	5,390,590	7,410,673
Total facilities in use at balance date	7,410,672	9,823,994

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

20. 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 2022 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.

21. CAPITAL COMMITMENTS



Contracted for:

- capital expenditure projects

Construction of SES Level 3 Incident Control Facility
Design, Supply and Installation of Rooftop Solar Systems
Mindijup Road, Palmdale (SLK 5.47 – 6.35) Upgrade
Middleton Beach Foreshore Enhancement - Landscape Works
Lower King and Emu Point Boating Facility Upgrades
Construction of Pump Track and Jump Park at Centennial Park
Stone Wall Construction - Middleton Beach

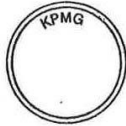
	2022 \$	2021 \$
	1,187,613	3,703,211
	1,187,613	3,703,211
	700,334	0
	304,648	0
	182,631	277,369
	0	3,065,266
	0	181,815
	0	143,373
	0	35,388
	1,187,613	3,703,211

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

22. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Councillor 1			
Mayor's annual allowance	89,753	89,753	85,335
Meeting attendance	47,516	47,516	45,176
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel allowance / reimbursement	50	50	50
	140,819	140,819	134,061
Councillor 2			
Deputy Mayor's annual allowance	15,260	15,260	0
Meeting attendance	31,678	31,678	30,119
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel allowance / reimbursement	50	50	50
	50,488	50,488	33,669
Councillor 3			
Deputy Mayor's annual allowance	7,178	7,178	21,334
Meeting attendance	31,678	31,678	30,119
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel allowance / reimbursement	50	50	50
	42,406	42,406	55,003
Councillor 4			
Meeting attendance	31,678	31,678	30,119
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel allowance / reimbursement	50	50	50
	35,228	35,228	33,669
Councillor 5			
Meeting attendance	31,678	31,678	30,119
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel allowance / reimbursement	50	50	50
	35,228	35,228	33,669
Councillor 6			
Meeting attendance	31,678	31,678	30,119
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel allowance / reimbursement	50	50	50
	35,228	35,228	33,669
Councillor 7			
Meeting attendance	31,678	31,678	30,119
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel allowance / reimbursement	50	50	149
	35,228	35,228	33,768
Councillor 8			
Meeting attendance	31,678	31,678	30,119
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel allowance / reimbursement	50	50	50
	35,228	35,228	33,669
Councillor 9			
Meeting attendance	31,678	31,678	30,119
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel allowance / reimbursement	1,368	50	3,620
	36,546	35,228	37,239
Councillor 10			
Meeting attendance	22,396	22,396	0
Annual allowance for ICT expenses	2,474	2,474	0
Travel allowance / reimbursement	35	35	0
	24,905	24,905	0

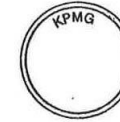


CITY OF ALBANY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

22. RELATED PARTY TRANSACTIONS (continued)

(a) Elected Member Remuneration (continued)

Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Councillor 11			
Meeting attendance	22,936	22,936	0
Annual allowance for ICT expenses	2,474	2,474	0
Travel allowance / reimbursement	1,369	35	0
	26,779	25,445	0
Councillor 12			
Meeting attendance	22,396	22,396	0
Annual allowance for ICT expenses	2,474	2,474	0
Travel allowance / reimbursement	35	35	0
	24,905	24,905	0
Councillor 13			
Meeting attendance	22,396	22,396	0
Annual allowance for ICT expenses	2,474	2,474	0
Travel allowance / reimbursement	35	35	0
	24,905	24,905	0
Councillor 14			
Meeting attendance	9,282	9,282	30,119
Annual allowance for ICT expenses	1,026	1,026	3,500
Travel allowance / reimbursement	15	15	50
	10,323	10,323	33,669
Councillor 15			
Meeting attendance	9,282	9,282	30,119
Annual allowance for ICT expenses	1,026	1,026	3,500
Travel allowance / reimbursement	15	15	50
	10,323	10,323	33,669
Councillor 16			
Meeting attendance	9,282	9,282	30,119
Annual allowance for ICT expenses	1,026	1,026	3,500
Travel allowance / reimbursement	15	15	50
	10,323	10,323	33,669
Councillor 17			
Meeting attendance	0	0	21,565
Annual allowance for ICT expenses	0	0	2,625
Travel allowance / reimbursement	0	0	37
	0	0	24,227
	578,862	576,210	553,650
	2022	2022	2021
Mayor's annual allowance	89,753	89,753	85,335
Deputy Mayor's annual allowance	22,438	22,438	21,334
Meeting attendance	418,910	418,910	398,050
Annual allowance for ICT expenses	44,474	44,474	44,625
Travel allowance / reimbursement	3,287	635	4,306
22(b)	578,862	576,210	553,650



22. RELATED PARTY TRANSACTIONS (continued)

(b) Key Management Personnel (KMP) Compensation

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

	2022 Actual \$	2021 Actual \$
Short-term employee benefits	892,393	871,590
Post-employment benefits	82,646	76,856
Employee - other long-term benefits	163,291	143,165
Council member costs	578,862	553,650
	1,717,192	1,645,261



22(a)

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

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

Council member costs

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

(c) 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:

	2022 Actual \$	2021 Actual \$
Sale of goods and services	39,631	46,105
Purchase of goods and services	22,152	19,613
Amounts outstanding from related parties:		
Trade and other receivables	0	8,492
Amounts payable to related parties:		
Trade and other payables	0	160

(d) 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 entity, directly or indirectly, including any council member, are considered key management personnel.

ii. Other Related Parties

An associate person of KMP was employed by the City under normal employment terms and conditions.

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered related parties in relation to the City.

iii. Entities subject to significant influence by the City

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

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

(a) Interest rate risk

Cash and cash equivalents

The 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.

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 and term deposits 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 \$
2022				
Cash and cash equivalents	0.71%	16,579,155	10,000,000	6,579,155
Financial assets at amortised cost - term deposits	1.21%	42,500,000	42,500,000	0
2021				
Cash and cash equivalents	0.12%	17,296,552	6,000,000	11,296,552
Financial assets at amortised cost - term deposits	0.26%	36,500,000	36,500,000	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.

	2022 \$	2021 \$
Impact of a 1% movement in interest rates on profit and loss and equity*	65,792	112,966

* 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).



23. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

The City's major receivables comprise rates annual charges and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The City manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the 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 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2021 or 1 July 2022 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors.

The loss allowance as at 30 June 2022 and 30 June 2021 for rates receivable was determined as follows:

	Less than 1 year past due	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total	Note
30 June 2022						
Rates receivable						
Expected credit loss	0.00%	0.00%	0.00%	0.00%		
Gross carrying amount	549,830	194,499	129,875	422,881	1,297,085	
Loss allowance	0	0	0	0	0	5
30 June 2021						
Rates receivable						
Expected credit loss	0.00%	0.00%	0.00%	0.00%		
Gross carrying amount	590,803	469,470	543,371	0	1,603,644	
Loss allowance	0	0	0	0	0	5

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

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total	
30 June 2022						
Trade and other receivables						
Expected credit loss	0.00%	1.00%	2.50%	58.13%		
Gross carrying amount	998,357	95,971	20,989	324,446	1,439,763	
Loss allowance	0	960	525	188,584	190,069	5
30 June 2021						
Trade and other receivables						
Expected credit loss	0.00%	2.50%	9.51%	83.34%		
Gross carrying amount	636,535	35,218	43,291	339,430	1,054,474	
Loss allowance	0	880	4,115	282,867	287,862	5

23. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

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

	Rates receivable		Trade and other receivables		Contract Assets / Grants Receivable	
	2022 Actual	2021 Actual	2022 Actual	2021 Actual	2022 Actual	2021 Actual
Opening loss allowance as at 1 July	\$ 0	\$ 0	\$ 287,862	\$ 97,474	\$ 0	\$ 0
Increase / decrease in loss allowance recognised in profit or loss during the year	0	0	183,321	288,749	0	0
Receivables written off during the year as uncollectible	0	0	6,748	(887)	0	0
Closing loss allowance at 30 June	0	0	477,931	385,336	0	0

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

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

Contract Assets / Grants Receivable

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.

23. 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 19(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 balances, as the impact of discounting is not significant.



	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
2022					
Trade and other payables	7,527,064	0	0	7,527,064	7,527,064
Borrowings	2,320,467	4,720,166	1,368,289	8,408,922	7,410,672
Contract liabilities	272,313	0	0	272,313	272,313
Capital grant / contribution liabilities	5,706,584	0	762,933	6,469,517	6,469,517
Lease liabilities	189,674	874,267	0	1,063,941	1,063,941
	16,016,102	5,594,433	2,131,222	23,741,757	22,743,507

2021

Trade and other payables	7,338,891	0	0	7,338,891	7,338,891
Borrowings	2,821,626	6,390,641	2,018,281	11,230,548	9,823,994
Contract liabilities	324,138	0	0	324,138	324,138
Capital grant / contribution liabilities	5,488,728	0	1,044,509	6,533,237	6,533,237
Lease liabilities	183,570	815,573	228,919	1,228,062	1,228,061
	16,156,953	7,206,214	3,291,709	26,654,876	25,248,321



24. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the 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 material effect on the statement of financial position, an additional has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

e) Budget comparative figures

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

f) Superannuation

The 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 earnings

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

The 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.

Impairment of assets

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

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

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 16) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 16.31 applies and revaluations need only be made with sufficient regularity to ensure the carrying value does not differ materially from that which would be determined using fair value at the end of the reporting period.

Initial application of accounting standards

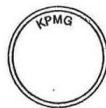
During the current year, no new or revised Australian Accounting Standards and Interpretations were compiled, became mandatory and were applicable to its operations.

New accounting standards for application in future years

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

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-7 Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections

It is not expected these standards will have an impact on the financial report.



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



25. FUNCTION AND ACTIVITY (Continued)

(b) Income and expenses

Income excluding grants, subsidies and contributions

	2022 Actual \$	2022 Budget \$	2021 Actual \$
General purpose funding	40,539,800	40,232,348	39,335,059
Law, order, public safety	122,790	93,441	125,916
Health	129,662	167,192	167,420
Education and welfare	1,344,342	1,300,000	1,234,654
Community amenities	10,272,896	9,609,815	9,903,189
Recreation and culture	2,649,823	2,169,484	2,416,689
Transport	2,431,147	1,970,614	1,994,936
Economic services	2,008,574	1,890,900	2,396,867
Other property and services	2,111,403	1,039,600	1,174,655
	61,610,437	58,473,394	58,749,385

Grants, subsidies and contributions

Governance	1,492	0	0
General purpose funding	6,912,764	2,120,805	4,295,611
Law, order, public safety	3,150,979	4,025,720	452,503
Education and welfare	195,602	124,327	104,058
Community amenities	354,069	175,798	531,892
Recreation and culture	5,598,047	7,423,629	5,082,634
Transport	7,627,739	15,067,927	4,493,648
Economic services	200,916	260,000	424,649
Other property and services	1,271,754	1,062,871	535,441
	25,313,362	30,261,077	15,920,436

Total Income

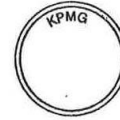
Expenses

Governance	(3,830,036)	(4,510,932)	(3,960,369)
General purpose funding	(1,179,093)	(1,194,864)	(614,368)
Law, order, public safety	(3,567,956)	(3,254,517)	(2,853,154)
Health	(873,772)	(904,275)	(838,605)
Education and welfare	(2,018,415)	(2,222,633)	(1,855,868)
Community amenities	(12,146,726)	(12,729,453)	(10,263,658)
Recreation and culture	(17,616,552)	(18,057,227)	(15,989,843)
Transport	(23,342,144)	(25,073,211)	(20,557,116)
Economic services	(4,574,330)	(5,081,018)	(4,890,441)
Other property and services	(2,505,387)	(2,525,153)	(2,795,377)
	(71,654,411)	(75,553,283)	(64,618,799)

Net result for the period

	15,269,388	13,181,188	10,051,022
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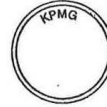
CITY OF ALBANY
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2022



25. FUNCTION AND ACTIVITY (Continued)

	2022 Actual	2022 Budget	2021 Actual
(c) Fees and Charges	\$	\$	\$
General purpose funding	124,894	106,500	122,234
Law, order, public safety	122,790	93,441	125,917
Health	129,662	167,192	167,421
Education and welfare	1,344,342	1,300,000	1,234,654
Community amenities	10,272,895	9,609,815	9,903,190
Recreation and culture	2,647,561	2,167,924	2,413,933
Transport	2,431,146	1,970,614	1,994,935
Economic services	1,903,465	1,797,900	2,274,219
Other property and services	889,661	909,000	859,539
	<u>19,866,416</u>	<u>18,122,386</u>	<u>19,096,042</u>
(d) Total Assets	\$	\$	
Governance	36,078,810	30,782,044	
General purpose funding	858,009	876,656	
Law, order, public safety	3,310,521	3,473,841	
Health	244,209	121,980	
Education and welfare	821,878	166,548	
Community amenities	35,472,812	34,803,298	
Recreation and culture	116,449,898	107,690,688	
Transport	364,888,085	360,306,867	
Economic services	16,537,179	17,117,061	
Other property and services	70,152,060	69,456,860	
Unallocated	20,094,042	13,092,990	
	<u>664,907,503</u>	<u>637,888,833</u>	

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



26. RATING INFORMATION

(a) General Rates

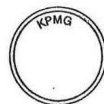
RATE TYPE		Rate In	Number of Properties	2021/22 Actual Rateable Value *	2021/22 Actual Rate Revenue	2021/22 Actual Interim Rates	2021/22 Actual Back Rates	2021/22 Actual Total Revenue	2021/22 Budget Rate Revenue	2021/22 Budget Interim Rate	2021/22 Budget Back Rate	2021/22 Budget Total Revenue	2020/21 Actual Total Revenue
Rate Description	Basis of valuation	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Rating Category 1	Gross rental valuation	10.4499	15,979	327,589,191	34,298,260	340,833	93,167	34,732,260	34,298,260	200,000	10,000	34,508,260	33,759,659
Rating Category 3	Unimproved valuation	0.3984	1,032	719,033,003	2,864,627	0	0	2,864,627	2,864,627	0	0	2,864,627	2,895,708
Sub-Total			17,011	1,046,622,194	37,162,887	340,833	93,167	37,596,887	37,162,887	200,000	10,000	37,372,887	36,655,367
Minimum payment													
Rating Category 1	Gross rental valuation	1.067	1,357	8,054,829	1,447,919	0	0	1,447,919	1,447,919	0	0	1,447,919	1,414,646
Rating Category 3	Unimproved valuation	1.153	633	127,442,315	729,849	0	0	729,849	729,849	0	0	729,849	622,528
Sub-Total			1,990	135,497,144	2,177,768	0	0	2,177,768	2,177,768	0	0	2,177,768	2,037,174
			19,001	1,182,119,338	39,340,655	340,833	93,167	39,774,655	39,340,655	200,000	10,000	39,550,655	38,692,541
Discounts on general rates (Refer note 26(c))								(2,564)				0	(2,562)
Total amount raised from general rates								39,772,091				39,550,655	38,689,979
* Rateable value is based on the value of properties at the time the rate is raised.													
(b) Rates (excluding general rates)													
Ex-gratia Rates													
Rate In		\$											
0.095			4	1,010,020	119,833	0	0	119,833	120,000	0	0	120,000	118,062
Sub-Total			4	1,010,020	119,833	0	0	119,833	120,000	0	0	120,000	118,062
Total amount raised from rates (excluding general rates)								119,833				120,000	118,062
(c) Total Rates								39,891,924				39,670,655	38,808,041

The entire balance of rates revenue has been recognised at a point in time in accordance with AASB 1058 *Income for not-for-profit entities*.

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

Rates Discounts

Rate or Fee	Type	Discount %	Discount \$	2022 Actual \$	2022 Budget \$	2021 Actual \$	Circumstances in which Discount is Granted
Discount Granted							
Rates assessment write-offs	Rate	N/A	N/A	2,564	0	2,562	Minor balances written off
				2,564	0	2,562	

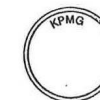


26. RATING INFORMATION (Continued)

(e) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Option One				
Single full payment	23/09/2021	6.50	nil	7.00%
Option Two				
First instalment	23/09/2021	6.50	nil	7.00%
Second instalment	25/01/2022	6.50	5.50%	7.00%
Option Three				
First instalment	23/09/2021	6.50	nil	7.00%
Second instalment	23/11/2021	6.50	5.50%	7.00%
Third instalment	25/01/2022	6.50	5.50%	7.00%
Fourth instalment	25/03/2022	6.50	5.50%	7.00%

	2022 Actual \$	2022 Budget \$	2021 Actual \$
Interest on unpaid rates	150,070	95,000	126,253
Interest on instalment plan	135,552	125,000	48,277
Charges on instalment plan	65,176	75,000	68,640
	350,798	295,000	243,170



27. RATE SETTING STATEMENT INFORMATION

(a) Non-cash amounts excluded from operating activities

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with *Financial Management Regulation 32*.

Adjustments to operating activities

Note	2021/22 (30 June 2022) Carried Forward \$	2021/22 Budget (30 June 2022) Carried Forward \$	2020/21 (30 June 2021) Carried Forward \$
Less: Profit on asset disposals	10(c) (138,412)	(30,600)	(128,869)
Less: Gain on finance sublease	(953,060)	0	0
Less: Fair value adjustments to financial assets at fair value through profit and loss	(9,245)	0	0
Less: Finance costs (interest un-winding)	0	0	1,023,976
Add: Loss on disposal of assets	10(c) 149,690	635,822	166,087
Add: Depreciation	10(a) 17,898,023	17,658,413	17,971,077
Non-cash movements in non-current assets and liabilities:			
Carrying value of investment land sold	0	0	158,000
Pensioner deferred rates (non-current)	(15,971)	0	(10,614)
Finance Lease Receivable	9,829	0	0
Employee benefit provisions (non-current)	(342,756)	0	460,956
Intangible assets	0	0	(1,343,140)
Other provisions	166,041	0	0
Contract liabilities (non-current)	(281,576)	0	118,006
Lease liabilities	0	0	43,093
Right-of-use-assets	0	0	(1,490)
Non-cash amounts excluded from operating activities	16,482,563	18,263,635	18,457,082

(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 Rate Setting Statement in accordance with *Financial Management Regulation 32*.

Adjustments to investing activities

Non cash non-operating grants, subsidies and contributions	(404,523)	0	0
Non-cash amounts excluded from investing activities	(404,523)	0	0

(c) Surplus/(deficit) after imposition of general rates

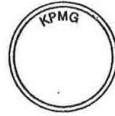
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

Less: Reserve accounts	29 (41,203,283)	(28,635,734)	(37,224,752)
Less: Financial assets at amortised cost - self supporting loans	4(a) (14,163)	(13,729)	(13,729)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	15 2,020,084	2,028,804	2,413,321
- Current portion of lease liabilities	11(b) 189,674	164,380	183,570
Total adjustments to net current assets	(39,007,688)	(26,456,279)	(34,641,590)

Net current assets used in the Rate Setting Statement

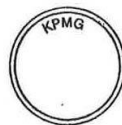
Total current assets	66,815,615	39,646,768	59,622,841
Less: Total current liabilities	(22,604,522)	(13,190,489)	(21,661,464)
Less: Total adjustments to net current assets	(39,007,688)	(26,456,279)	(34,641,590)
Net current assets used in the Rate Setting Statement	5,203,405	0	3,319,787



28. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual				Budget						
		Principal at 1 July 2020	New Loans During 2020-21	Principal Repayments During 2020-21	Principal at 30 June 2021	Principal at 1 July 2021	New Loans During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022			
ALAC Redevelopment		\$ 1,256,579	\$ 0	\$ (147,658)	\$ 1,108,921	\$ 0	\$ (157,183)	\$ 951,738	\$ 1,110,134	\$ 0	\$ (156,996)	\$ 953,138
ALAC Redevelopment		1,280,363	0	(123,690)	1,156,673	0	(132,653)	1,024,020	1,158,341	0	(131,751)	1,026,590
Town Square Upgrade		226,332	0	(52,952)	173,380	0	(55,303)	118,077	173,130	0	(55,945)	117,185
Forts Entrance and Public Space		226,332	0	(52,952)	173,380	0	(55,303)	118,077	173,130	0	(55,945)	117,185
Centennial Park Stage 1		948,066	0	(223,772)	724,294	0	(232,379)	491,915	723,177	0	(232,379)	490,798
Centennial Park Stage 2		125,341	0	(125,341)	0	0	0	0	0	0	0	0
ALAC - Heat Exchange Unit		93,111	0	(93,111)	0	0	0	0	0	0	0	0
Centennial Park Stage 3		209,494	0	(103,513)	105,981	0	(105,981)	0	104,960	0	(102,151)	2,809
Centennial Park Stage 4		259,127	0	(84,281)	174,846	0	(86,359)	88,487	174,670	0	(86,967)	87,703
Town Hall		1,556,324	0	(248,033)	1,308,291	0	(252,468)	1,055,823	1,312,538	0	(247,221)	1,065,317
Emu Point Boat Pens		1,441,729	0	(59,772)	1,381,957	0	(61,312)	1,320,645	1,388,018	0	(55,717)	1,332,301
Roadworks - Asset Upgrade		489,591	0	(151,891)	337,700	0	(162,929)	174,771	336,552	0	(165,272)	171,280
Roadworks - 22C Refinanced		514,009	0	(164,581)	349,428	0	(171,246)	178,182	347,986	0	(173,935)	174,051
Roadworks - 03/04		251,185	0	(56,825)	194,360	0	(60,649)	133,711	194,368	0	(60,641)	133,727
Roadworks - 04/05		735,257	0	(130,627)	604,630	0	(138,367)	466,263	604,685	0	(137,303)	467,382
Roadworks - 06/07		727,813	0	(352,518)	375,295	0	(375,294)	1	371,123	0	(371,123)	0
Stirling Terrace Upgrade		181,066	0	(42,362)	138,704	0	(44,242)	94,462	138,504	0	(44,756)	93,748
Forts Cafe, Retail & Admin Upgrade/Refurbish		271,599	0	(63,543)	208,056	0	(66,363)	141,693	207,756	0	(67,134)	140,622
Visitor Centre Building		729,509	0	(95,463)	634,046	0	(98,242)	535,804	634,621	0	(97,988)	536,633
Admin Building 1		416,978	0	(74,081)	342,897	0	(78,471)	264,426	342,897	0	(79,005)	263,892
Purchase Land - Lot 20		407,083	0	(75,928)	331,155	0	(78,578)	252,577	331,056	0	(79,223)	251,833
Roadworks 21/22		0	0	0	0	0	0	0	0	2,000,000	0	2,000,000
LED Street Lighting Program		0	0	0	0	0	0	0	0	1,875,000	0	1,875,000
Total		12,346,888	0	(2,522,894)	9,823,994	0	(2,413,322)	7,410,672	9,827,646	3,875,000	(2,401,452)	11,301,194



28. BORROWING AND LEASE LIABILITIES (Continued)

(b) Borrowing Interest Repayments

Purpose	Note	Function and activity	Loan Number	Institution	Interest Rate	Actual for year ending 30 June 2022	Budget for year ending 30 June 2022	Actual for year ending 30 June 2021
						\$	\$	\$
ALAC Redevelopment		Recreation and culture	30	WATC*	6.35%	(75,846)	(77,194)	(86,277)
ALAC Redevelopment		Recreation and culture	32	WATC*	7.12%	(88,051)	(89,328)	(97,780)
Town Square Upgrade		Recreation and culture	33	WATC*	4.39%	(7,556)	(8,288)	(10,256)
Forts Entrance and Public Space		Recreation and culture	36	WATC*	4.39%	(7,556)	(8,288)	(10,256)
Centennial Park Stage 1		Recreation and culture	37	WATC*	3.81%	(30,560)	(25,403)	(40,524)
Centennial Park Stage 2		Recreation and culture	38	WATC*	2.94%	0	0	(3,318)
ALAC - Heat Exchange Unit		Recreation and culture	39	WATC*	2.94%	0	0	(2,464)
Centennial Park Stage 3		Recreation and culture	41	WATC*	2.37%	(1,642)	(2,712)	(4,629)
Centennial Park Stage 4		Recreation and culture	42	WATC*	2.45%	(4,706)	(4,795)	(7,381)
Town Hall		Recreation and culture	44	WATC*	1.78%	(30,463)	(47,016)	(36,653)
Emu Point Boat Pens		Recreation and culture	46	WATC*	2.56%	(44,420)	(51,086)	(46,385)
Roadworks - Asset Upgrade		Transport	21A	WATC*	7.14%	(23,918)	(23,773)	(35,893)
Roadworks - 22C Refinanced		Transport	22D	WATC*	4.01%	(14,929)	(14,751)	(22,593)
Roadworks - 03/04		Transport	23	CBA**	6.62%	(11,809)	(11,888)	(15,684)
Roadworks - 04/05		Transport	28	WATC*	5.84%	(37,889)	(28,466)	(46,428)
Roadworks - 06/07		Transport	29	WATC*	6.36%	(21,558)	(20,361)	(46,532)
Stirling Terrace Upgrade		Transport	34	WATC*	4.39%	(6,044)	(6,630)	(8,205)
Forts Cafe, Retail & Admin Upgrade/Refurb		Economic services	35	WATC*	4.39%	(9,067)	(9,945)	(12,309)
Visitor Centre Building		Economic services	43	WATC*	2.89%	(21,723)	(20,111)	(25,181)
Admin Building 1		Other property and services	25	WATC*	5.84%	(20,658)	(21,550)	(25,548)
Purchase Land - Lot 20		Other property and services	40	WATC*	2.37%	(13,371)	(13,446)	(16,777)
Total						(471,766)	(485,031)	(601,073)
Total Interest Repayments	2(b)					(471,766)	(485,031)	(601,073)

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

28. BORROWING AND LEASE LIABILITIES (Continued)

(c) Lease Liabilities

Purpose	Note	Actual							Budget			
		Principal at 1 July 2020	New Leases During 2020-21	Principal Repayments During 2020-21	Principal at 30 June 2021	New Leases During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022	Principal at 1 July 2021	New Leases During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022
ALAC Biofuels		1,170,178	226,826	(171,922)	1,225,082	0	(180,591)	1,044,491	0	0	(161,724)	(161,724)
Wideformat Printers		14,790	0	(11,811)	2,979	0	(2,979)	0	0	0	(2,978)	(2,978)
Emu Point Reserve		0	0	0	0	19,450	0	19,450	0	0	0	0
Total Lease Liabilities	11(b)	1,184,968	226,826	(183,733)	1,228,061	19,450	(183,570)	1,063,941	0	0	(164,702)	(164,702)

Lease Interest Repayments

Purpose	Note	Function and activity	Institution	Interest Rate	Actual for year ending 30 June 2022	Budget for year ending 30 June 2022	Actual for year ending 30 June 2021	Lease Term
ALAC Biofuels		Recreation and culture	Blue Sky Renewables	1.63%	(18,624)	(15,276)	(25,250)	
Wideformat Printers		Other property and services	LeaseIT	1.37%	(6)	(6)	(129)	
Total Interest Repayments	2(b)				(18,630)	(15,282)	(25,379)	



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



29. RESERVE ACCOUNTS

	2022 Actual Opening Balance	2022 Actual Transfer to	2022 Actual Transfer (from)	2022 Actual Closing Balance	2022 Budget Opening Balance	2022 Budget Transfer to	2022 Budget Transfer (from)	2022 Budget Closing Balance	2021 Actual Opening Balance	2021 Actual Transfer to	2021 Actual Transfer (from)	2021 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation/agreement												
(a) Public Open Space	30,000	0	0	30,000	0	70,000	0	70,000	0	30,000	0	30,000
(b) Emu Point Marina	25,350	64,029	(35,117)	54,262	0	50,000	(15,000)	35,000	0	60,467	(35,117)	25,350
	55,350	64,029	(35,117)	84,262	0	120,000	(15,000)	105,000	0	90,467	(35,117)	55,350
Restricted by council												
(c) Airport	3,373,739	2,424,000	(1,627,041)	4,170,698	3,596,927	1,961,584	(3,675,184)	1,883,327	2,829,537	1,998,313	(1,454,111)	3,373,739
(d) Albany Entertainment	347,134	26,484	0	373,618	345,196	25,000	0	370,196	367,707	4,427	(25,000)	347,134
(e) ALAC Synthetic Surface "Carpet"	25,000	25,107	0	50,107	25,000	25,000	0	50,000	0	25,000	0	25,000
(f) Bayonet Head Infrastructure	152,394	0	0	152,394	152,394	0	0	152,394	152,394	0	0	152,394
(g) Car Parking	313,425	15,707	0	329,132	311,781	14,367	(184,900)	141,248	311,781	1,644	0	313,425
(h) Emu Point Boat Pens Development	388,047	148,909	(178,667)	358,289	347,774	130,000	(117,616)	360,158	421,689	140,465	(174,107)	388,047
(i) Masterplan Funding	146,447	20,846	0	167,293	145,679	20,220	0	165,899	145,679	768	0	146,447
(j) National Anzac Centre	621,638	12,657	0	634,295	758,008	10,000	(390,286)	377,722	725,604	15,081	(119,047)	621,638
(k) Parks and Recreations Grounds	840,502	860,593	0	1,701,095	836,121	0	(200,000)	636,121	831,121	9,381	0	840,502
(l) Plant Replacement	2,164,247	9,251	0	2,173,498	2,079,395	0	(588,449)	1,490,946	1,953,946	210,301	0	2,164,247
(m) Roadworks	3,076,153	1,047,278	(909,595)	3,213,836	3,216,322	156,673	(903,441)	2,469,554	1,864,822	1,511,331	(300,000)	3,076,153
(n) Waste Management	6,018,025	1,092,548	(494,305)	6,616,268	5,991,762	1,065,433	(2,222,048)	4,835,147	4,933,318	1,089,187	(4,480)	6,018,025
(o) Refuse Collection & Waste Minimisation	5,526,656	8,984,719	(9,085,796)	5,425,579	5,938,508	8,270,994	(8,750,744)	5,458,758	4,855,333	8,688,442	(8,017,119)	5,526,656
(p) Building Restoration	1,318,355	105,635	(204,973)	1,219,017	1,311,048	100,000	(750,000)	661,048	1,386,048	7,307	(75,000)	1,318,355
(q) Debt Management	4,966,033	1,208,148	(1,789,435)	4,384,746	4,957,837	3,180,957	(4,358,279)	3,780,515	1,554,961	4,690,770	(1,279,698)	4,966,033
(r) Land Acquisition	633,478	76,183	0	709,661	643,733	0	(70,000)	573,733	503,733	137,201	(7,456)	633,478
(s) Coastal Management	1,669,951	157,138	(226,534)	1,600,555	2,049,933	150,000	(570,818)	1,629,115	1,176,189	1,267,228	(773,466)	1,669,951
(t) Information Technology	463,897	183,930	0	647,827	546,045	60,000	(143,203)	462,842	541,045	7,852	(85,000)	463,897
(u) Destination Marketing & Economic Development	509,278	145,637	(164,950)	489,965	561,802	93,652	(164,950)	490,504	468,150	111,128	(70,000)	509,278
(v) Albany Heritage Park Infrastructure	461,078	26,971	0	488,049	458,660	25,000	0	483,660	458,660	2,418	0	461,078
(w) Unspent Grants	2,317,558	4,235,188	(2,317,558)	4,235,188	2,315,796	0	(2,315,796)	0	2,307,368	2,317,558	(2,307,368)	2,317,558
(x) Cheynes Beach	203,788	90,771	(28,800)	265,759	205,230	88,602	(80,000)	213,832	141,628	82,510	(20,350)	203,788
(y) Capital Seed Funding for Sporting Clubs	126,394	75,000	(42,971)	158,423	121,184	0	(121,184)	0	71,000	75,000	(19,606)	126,394
(z) Centennial Park Stadium and Pavilion Renewal	197,526	84,258	(16,880)	264,904	203,099	84,257	(27,737)	259,619	146,578	63,194	(12,246)	197,526
(aa) Great Southern Contiguous Local Authorities Group (CLAG)	4,000	1,000	0	5,000	4,000	1,000	0	5,000	3,000	1,000	0	4,000
(ab) Town Hall	174,053	10,744	0	184,797	173,262	10,000	0	183,262	150,000	24,053	0	174,053
(ac) Developer Contributions (Non current)	1,044,509	(64,837)	(216,741)	762,931	1,146,134	0	0	1,146,134	926,503	119,279	(1,273)	1,044,509
(ad) Albany's Bicentenary	86,097	250,000	0	336,097	107,236	250,000	(107,236)	250,000	0	150,000	(63,903)	86,097
	37,169,402	21,253,865	(17,304,246)	41,119,021	38,549,866	15,722,739	(25,741,871)	28,530,734	29,227,794	22,750,838	(14,809,230)	37,169,402
	37,224,752	21,317,894	(17,339,363)	41,203,283	38,549,866	15,842,739	(25,756,871)	28,635,734	29,227,794	22,841,305	(14,844,347)	37,224,752

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserves - cash/financial assets backed.

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

29. RESERVE ACCOUNTS (continued)

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

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

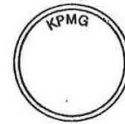


CITY OF ALBANY
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2022

30. TRUST FUNDS

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

	1 July 2021	Amounts Received	Amounts Paid	30 June 2022
	\$	\$	\$	\$
Commission Sales- AVC	110,637	523,060	(554,868)	78,829
Lotteries House Photocopier	12,403	0	(562)	11,841
Lotteries House Management	135,988	13,001	0	148,989
Unclaimed Monies	5,683	0	(227)	5,456
WAPC - POS	151,825	0	(51,000)	100,825
Public Appeals Revenue	2,554	0	0	2,554
	419,090	536,061	(606,657)	348,494





Auditor General

INDEPENDENT AUDITOR'S REPORT 2022 City of Albany

To the Councillors 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 at 30 June 2022, the Statement of Comprehensive Income by Nature or Type, Statement of Changes in Equity, and Statement of Cash Flows and Rate Setting Statement for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the City for the year ended 30 June 2022 and its financial position at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

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

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

Other information

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

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

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

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

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

The Chief Executive Officer of the City is responsible for:

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

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

- assessing the 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 control relating to the report on the financial report

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

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the City of Albany for the year ended 30 June 2022 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.



Sandra Labuschagne
Deputy Auditor General
Delegate of the Auditor General for Western Australia
Perth, Western Australia
24 November 2022

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102 North Road, Yakamia

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