

Annual Report

2024/25



HOW TO USE THIS DOCUMENT:

1. Scan the QR Codes to access interactive elements and digital content.
2. Listed throughout the document are numbers that relate to objectives listed in the **Strategic Community Plan 2026–2035**.



Scan the QR code to access the Strategic Community Plan 2026–2035.

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Mayor's foreword



Welcome to the City of Armadale's 2024–2025 Annual Report.

The past year has seen continued momentum across our City, shaped by strong population growth, increased visitation and ongoing investment in community services, facilities and local places. With our population now exceeding 109,000 residents and forecasts pointing to sustained growth, Armadale is firmly establishing itself as one of Western Australia's most dynamic and fast-growing communities.

Our events and arts programs remained a vibrant cornerstone of community life, with 31,000 people attending our major events, including the Armadale Highland Gathering and Perth Kilt Run, Carols by Candlelight and Christmas Parade, Movies in March, the Minnawarra Art Awards and the Armadale Hills Arts Trail. Community facilities, libraries, parks and recreation spaces continued to play a vital role in supporting healthy, active lifestyles and bringing people together across all ages and backgrounds. At the same time, continued investment in tourism, events and destination promotion helped attract visitors, support local businesses and strengthen Armadale's reputation as a place to visit, invest and explore.

Council strengthened its commitment to recognising and celebrating Aboriginal culture and leadership. Through continued delivery of the Reconciliation Action Plan, strong partnerships with Elders, and the ongoing success of the Armadale Champion Centre, the City supported culturally safe spaces for connection, learning and wellbeing. These efforts reflect our respect for culture and our shared responsibility to build a more inclusive future.

Protecting our natural environment remains a key priority. During the year, the City continued to invest in urban greening, biodiversity protection and environmental restoration, while supporting residents to adopt more sustainable practices.

Advocacy was another strong focus for Council in 2024–25. We continued to work with State and Federal Governments to secure funding and support for projects that will deliver long-term benefits for our community. From city centre renewal and transport-related investment to education, recreation and community facilities, these advocacy efforts are critical to ensuring that the City receives investment that keeps up with population growth.

None of this work would be possible without the people who contribute to our community every day. I thank our residents, volunteers, community organisations and local businesses for their passion and involvement, and my fellow Councillors for their commitment to representing the community's interests. I also acknowledge the City's staff, whose professionalism and dedication ensure the delivery of services and projects across our City.

As we look ahead, Council remains focused on shaping a city where people can live well, feel supported and access opportunity close to home. This Annual Report demonstrates how we are building on Armadale's strengths while planning carefully for what comes next.

I invite you to explore the report and learn more about the progress we are making for our community.

**Mayor
Ruth Butterfield**



CEO's message



The City of Armadale continued to experience strong and sustained growth throughout 2024–25, with an average of 11 new people choosing to make the City their home each day. This growth reinforces the City's role as a key metropolitan centre and emphasises the importance of careful planning, sound financial management and reliable service delivery.

Across the year, the City delivered a wide range of services and programs that support community wellbeing and quality of life. Our libraries welcomed more than 359,000 visits, including the successful opening of the Piara Waters Library. The Armadale Fitness and Aquatic Centre achieved national industry recognition, while community development programs supported neighbourhood connection, youth engagement, safety and family wellbeing.

The Champion Centre continued to operate as a vital cultural and community hub, connecting hundreds of families each week with a wide range of service providers. Aboriginal-led governance and programs remained a strength of the City's approach, with Elders guiding engagement, mentoring staff and shaping outcomes across more than 7,500 participants in Aboriginal-led events and initiatives.

Environmental stewardship remained a key focus. During the year, the City delivered extensive natural area restoration and fauna management programs, expanded the Habitat Links initiative and progressed major strategies under the Environmental Management Framework. Sustainability initiatives included renewable energy procurement, landfill gas abatement, electric vehicle charging infrastructure and continued transition to waste-to-energy solutions. More than 56,000 native seedlings were planted, supported by over 7,000 volunteer hours contributed by the community.

The City continued to maintain and improve essential infrastructure and public spaces. This included delivery of 15 parks projects, maintenance across hundreds of hectares of public open space, more than 47,000 mowing and gardening activities, and ongoing upgrades to lighting, signage and playgrounds. Ranger and Emergency Services teams supported public safety through almost 8,000 service responses and worked alongside more than 100 registered Bush Fire Brigade volunteers.

Improving access and inclusion remained a priority. The City progressed accessible infrastructure and events, achieved WCAG 2.1 accessibility compliance across its websites, and secured Changing Places accreditation for the Armadale Fitness and Aquatic Centre. The Piara Waters Library also received a 'Highly Commended' award at the Most Accessible Community Western Australia Awards for its inclusive design.

Economic activity across the City remained strong. The Perth Hills Armadale Visitor Centre welcomed more than 38,000 visitors, contributing an estimated \$3.5 million in visitor spend. The City delivered business support programs, strengthened tourism partnerships and progressed major economic development projects, including Armadale Station Central Park, the Armadale University Study Hub and city centre activation initiatives.

We continued to focus on financial sustainability, digital transformation, customer experience and effective communication, supported by an operating budget of \$124 million and \$32 million capital investment.

Across planning, design and building services, the City processed more than 2,500 building applications valued at over \$765 million and conducted more than 2,300 swimming pool inspections. The annual review of the Corporate Business Plan refined priorities and timelines, ensuring future planning remained aligned with updated asset data and community needs.

I thank the City's employees for their professionalism, adaptability and commitment to serving the community. I also acknowledge the contribution of Council, community organisations, volunteers and partners who work with us to deliver positive outcomes for Armadale.

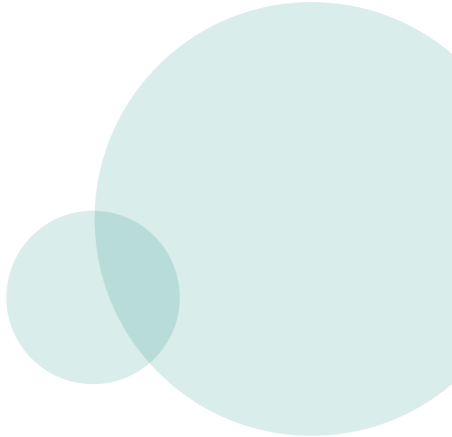
I invite you to use this Annual Report and learn more about how the City is delivering services, managing growth and planning for a sustainable and inclusive future.

**Chief Executive Officer
Joanne Abbiss**

Welcome to the City of Armadale



City of Armadale at a glance



A fast-growing, diverse community

The City of Armadale is one of the fastest-growing local government areas in Western Australia, with population growth consistently exceeding state and national averages. The population exceeded **109,000 residents in 2024** and is forecast to grow to **146,000 by 2046**, driven largely by sustained residential development in growth suburbs such as Piara Waters, Harrisdale, Hilbert and Haynes.

Armadale's community is diverse and evolving. Households are predominantly families, with a higher-than-average proportion of young people and Aboriginal residents compared with Greater Perth.

Cultural diversity is increasing, with nearly a quarter of residents from non-English speaking backgrounds, contributing to a strong demand for inclusive services, education and employment opportunities.

A growing economy with jobs and investment potential

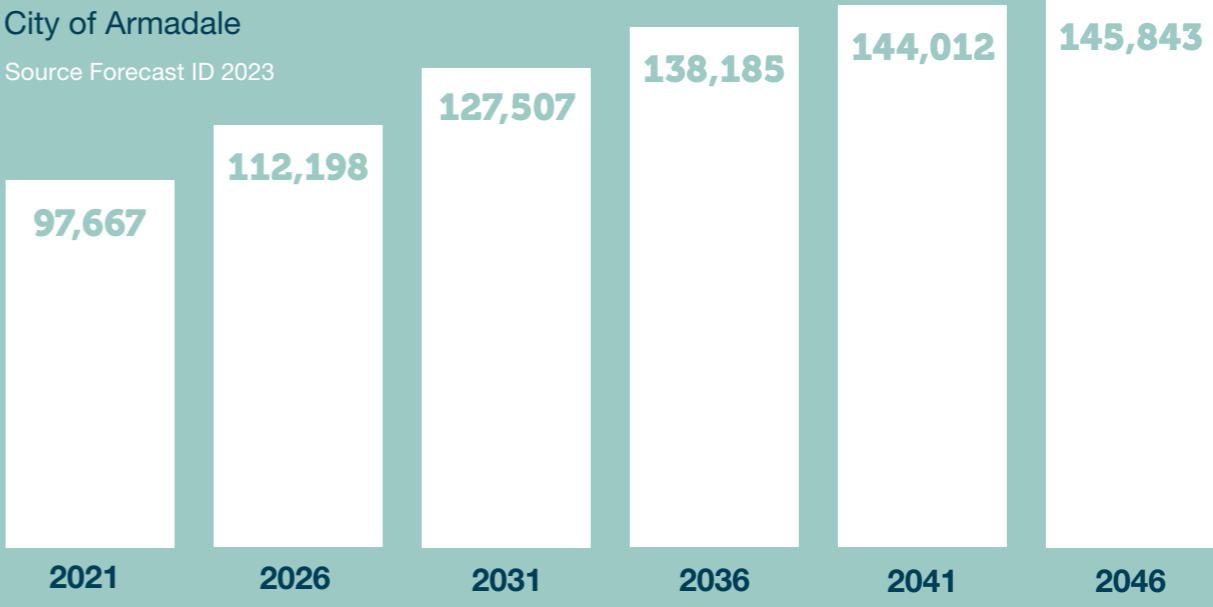
Armadale is designated by the State Government as a **Strategic Metropolitan Centre**, reflecting its role in providing employment, services and infrastructure to Perth's south-eastern corridor. The City has a diverse employment base, with key sectors including health care, retail, education, construction and community services. Affordable

residential, commercial and industrial land, compared with inner-metro areas, positions Armadale as an attractive location for business expansion and new investment. The City saw building approvals total \$546 million in 2024–2025, and 6,421 local businesses registered. Strategic transport connections, including proximity to Perth and Jandakot airports, major freight corridors and the METRONET rail extension to Byford, further strengthen Armadale's appeal to investors and employers.

Forecast Population 2021 to 2045

City of Armadale

Source Forecast ID 2023



Our Community Profile in 2025



The Estimated Resident Population for the City of Armadale in 2024 was approximately 109,218. The population is projected to grow to 146,000 by 2046, representing a 34% increase over two decades, which is an average annual growth rate of about 1.6%.

Source: ABS and Forecast ID 2023



Household size and composition — Average household size of 2.67 made up of:



Source: Census of Population and Housing 2016–2021



15.7%
Seniors aged between 60–84



4.6%
People living with a disability



15.6%
Young people aged between 12–24

Source: Community Profile ID 2021

Strategic Community Plan

Alignment with the Strategic Community Plan 2026–2035

This Annual Report has been structured to align directly with the City of Armadale's Strategic Community Plan 2026–2035, the City's principal long-term planning document. The Strategic Community Plan sets the vision, aspirations and outcomes that guide decision-making, service delivery, investment and advocacy over a 10-year period, ensuring the City's work reflects community priorities and supports sustainable growth.

The Strategic Community Plan is built around **four aspirations: Community, Environment, Economy, and Leadership and Innovation**. This Annual Report reports performance, achievements and progress against each aspiration, demonstrating how operational activities, projects and services contribute to the outcomes adopted by Council.

Strategic Community Plan outcomes

Aspiration 1 Community

- **Outcome 1.1** Foster and strengthen community spirit
- **Outcome 1.2** Improve community wellbeing
- **Outcome 1.3** Community facilities meet community needs
- **Outcome 1.4** An inclusive and engaged community supported by diverse voices and active participation

Aspiration 2 Environment

- **Outcome 2.1** Protection and restoration of the natural environment
- **Outcome 2.2** Attractive, inclusive and functional public places
- **Outcome 2.3** Functional, inclusive and sustainable infrastructure
- **Outcome 2.4** Increased resource recovery moving towards a circular economy
- **Outcome 2.5** Quality development that has preserved amenity, sustainability, and local character
- **Outcome 2.6** Net zero and carbon reduction

Aspiration 3 Economy

- **Outcome 3.1** Economic growth, jobs and education
- **Outcome 3.2** Positive image and identity for the City
- **Outcome 3.3** The City proactively supports and advocates for business, encouraging opportunity and growth
- **Outcome 3.4** A thriving tourism industry supported by events, nature, and heritage

Aspiration 4 Leadership and Innovation

- **Outcome 4.1** Strategic leadership and sound management
- **Outcome 4.2** A culture of innovation and continuous improvement
- **Outcome 4.3** Sound financial governance, incorporating economic, social and environmental outcomes
- **Outcome 4.4** Communications and community engagement



Aspiration 1 Community



The City continues to foster and strengthen the community spirit that has been a binding force in the region since its earliest days. It is this sense of collectivity and vitality that has made Armadale a desirable and welcoming community where people continue to choose to make their home.

STRATEGIC COMMUNITY PLAN FOCUS AREAS

- 1.1 Foster and strengthen community spirit
- 1.2 Improve community wellbeing
- 1.3 Community facilities meet community needs
- 1.4 An inclusive and engaged community supported by diverse voices and active participation

Major events and arts



30,898
Attendees at major events

630
Movies in March attendees

20,000
Highland Gathering and the Perth Kilt Run attendees

3,715
Armadale Hills Arts Trail visitors

4,500
Carols by Candlelight and Christmas Parade attendees

6,607
Armadale Arts Festival attendees

1,320
Minnawarra Art Awards attendees

1,544
Music in the Park attendees across eight weeks

99
Entries into the Outside the Frame Art Awards from students in Years 11 and 12 across 20 schools

\$10,162
Invested in marketing, printing, venue support, mentoring and financial assistance across community driven events

\$39,700
Donations to support residents who were selected to represent the State or Nation in an interstate or overseas competition in a sport, recreational, educational or arts activity

\$73,224
Granted to local sport and community groups to support equipment purchases and delivery of events and programs

Highland Gathering and the Perth Kilt Run

The Armadale Highland Gathering and the Perth Kilt Run attracted over 20,000 attendees and more than 500 runners, and raised over \$4,000 for local charities, thanks to a combination of kilt registration fees and individual fundraising efforts from participants.

With numerous free activities and entertainment options, there was something for everyone. Dog lovers enjoyed a special kilt run dedicated to those running with their furry friends and participated in demonstrations at the meet-and-greet area, featuring Scottish dog breeds. Spectators were awed by the **Heavy Events** display, where competitors lifted and threw extremely heavy objects in a nod to traditional Scottish strength competitions. The **Medieval Fair** added a historical touch, with exciting battles taking place in the arena.

Highland Dancing showcased the precision and grace of the competitors, highlighting years of training and dedication. The sound of bagpipes filled the air, with competitions leading up to the grand finale of the **Massed Pipe Band Procession**. Attendees savoured Scottish-inspired music and delicious traditional foods while learning about Scottish heritage from local clans. There were plenty of family-friendly activities, including mini golf, boating with the Champion Lakes Boating Club, and face painting.

"It was spectacular. The music, the culture, the heart — it was all there. I am so happy my family and I went. I am definitely going next year and want to get involved."

Carols by Candlelight and Christmas Parade

The City of Armadale's free, family-friendly Carols by Candlelight and Christmas Parade welcomed an estimated 4,500 people, including 13 community groups participating in the parade. The evening featured a festive parade through central Armadale, live performances by community choirs and schools, and accompaniment from the Armadale City Concert Band, with attendees encouraged to bring LED candles and songbooks for a sing-along under the stars. Accessibility was central to the event, with a dedicated viewing area managed with Disability in the Arts, Disadvantage in the Arts, Australia (DADAA) offering accessible parking, seating, Braille songbooks, sign-language interpretation, audio description, Bluetooth assistive listening, and a quiet zone for those needing a calm space. The accessible area attracted over 120 bookings, and the livestream reached 1,300 views, ensuring people unable to attend in person could also join in.

"A great afternoon/evening especially for the younger children without having to go into the city."

Armadale Hills Arts Trail

Featuring 24 studios, 42 artists and two collectives, the Armadale Hills Arts Trail attracted a total of 3,715 visitors over 10 days. Over the past nine years, the trail has grown into a well-regarded event that celebrates creativity and showcases the incredible talent of local artists. The trail not only supports our local creative community, but also draws visitors to explore the cultural, heritage and natural attractions of the Perth Hills.

"Visiting art studios in this beautiful natural environment is a feast for the senses. I was able to connect with stories and feel inspired by the artists. I also thoroughly enjoyed the gardens and friendly atmosphere of each studio I visited. It was a wonderful day out and highly recommend it to everyone from near or far."

Armadale Arts Festival

The Armadale Arts Festival delivered a diverse program celebrating local and visiting artists through performances, exhibitions and interactive experiences across the City. Key highlights included the **Minnawarra Art Awards** which attracted high-calibre Western Australian artists and 1,320 attendees, **Art on the Scarp** showcasing 20 artworks along Armadale's bush trails, and the **Fairy Door Quest** engaging families in the City Centre. The festival also supported community participation through initiatives such as the **Festival Artist Project**, which invited residents to contribute to a collective artwork reflecting what Armadale means to them, reinforcing the City's commitment to accessible, inclusive and high-quality arts experiences.

"Such an honour and I am so thankful for the opportunity to bring the community together with art."
— Geraldine Gustavino (Festival Artist)



Community wellbeing

7,500

Community members took part in City-led Aboriginal events

200

Partner organisations contributed to Aboriginal events

300

Attendees at Let's Connect Armadale Expo

2,500

Hardship Resource Directories distributed, providing contact information for emergency relief and support services

164 kg

Donations collected to support 150 families during the 2024 Christmas period

3,098

Blender Bike smoothies across 34 events to promote healthy, active lifestyles

13

Schools within the City received \$300 each to support their school breakfast club programs through their P&Cs

Home and community safety

The City coordinated the **Security Incentive Scheme** to provide rebates for residents to install security devices and improve safety in their homes, and distributed resources promoting crime prevention strategies through Crime Prevention Through Environmental Design principles. Working with WA Police and Armadale Neighbourhood Watch, **Street Meet and Greet** events were held in suburbs where residents requested support to address local crime concerns. A **road safety video competition** gave young people the chance to use their creativity to promote road safety, with submissions shared on social media. These initiatives collectively aimed to enhance both home and community safety.

Children, young people and families

The City delivered a range of initiatives to support children, young people, and families. This included the **Let's Chill! Armadale Youth Event for Youth Week 2025** and the Armadale Youth Advisory Council providing advice and contributing to community events. A **Youth Survey** of 472 local young people informed priorities, while a **Youth Directory** offered contact information for emergency and support services. The **AEDC Aware** project helped parents and carers support young children through play events and resources like the 'Guiding our Children's Development' booklet and child development passports. A **Stand Up with Confidence** comedy workshop also gave young people a chance to build skills and self-confidence.

Coordination of sector networks

The City coordinated several networks to support local service providers and the community. These included the **Armadale Youth Network** that share training, information, and referrals; the **South East Metro Emergency Relief Forum** addressing housing, family, and domestic violence issues; and the **Armadale Early Years Network** that works to improve outcomes for children and their families. The **Armadale Volunteer Managers Network** meets twice a year to address volunteer-related issues and share achievements, while the **Armadale Gosnells Access and Inclusion Network** supports people with disabilities and their carers. The City also supported the **South East Multicultural Network** to help organisations improve knowledge and share information.

SalonSafe

The hairdressing industry plays an essential, yet often overlooked, role in addressing family and domestic violence. Salon staff are often exposed to incidences through their conversations with clients. Recognising that salon workers are in a unique position to provide support and resources to victims of family violence, the City offered training and resources to staff of hair salons and barbers so they may better understand and respond to family and domestic violence concerns.



Blender Bike

The City is committed to helping residents lead healthy, active lifestyles. Blender Bikes offer a creative and engaging way to educate audiences about this. The bikes were used at activities and events to provide healthy smoothies to attendees. They were also used as a healthy and fun fundraising alternative to the usual chocolate drive or cake stall. The bikes were available throughout the year for community organisations, schools and sporting clubs who wished to create pedal-powered smoothies to raise funds for their group. The Blender Bikes were operated at 34 events, with 3,098 healthy smoothies handed out.

Armadale Volunteer Services

The Armadale Volunteer Services is a City initiative to assist residents and organisations with volunteering opportunities, referrals and training. This year, Armadale Volunteer Services supported community participation by connecting 235 residents with volunteering opportunities through face-to-face, telephone, online and pop-up consultations, as well as group sessions and presentations, resulting in 65 people taking up volunteer roles. A comprehensive training program was also provided for volunteers, managers and organisations covering cultural awareness, conflict management, self-care, first aid, volunteer engagement, grant writing and emerging topics such as artificial intelligence.

Armadale Champion Centre

Through collaboration with Elders, universities, government and philanthropic partners, the Armadale Champion Centre is a culturally grounded service hub that supports Aboriginal families and community members. Guided by Koort (heart), Moort (family), Boodjar (Country) and Koorlangka (children), the centre operates as a place for connection, advocacy and practical support. It accommodates up to 15 partner organisations through a hot-desk model and records around 800 community visits each week.

A wide range of health, wellbeing and family services are delivered on site by key Aboriginal and community partners, including Moorditj Koort Aboriginal Health Service, Wungening Aboriginal Corporation, Moorditj Djena, Koorliny Moort, Telethon Kids Institute, Hope Community Services, Anglicare WA and KM Noongar Consulting Services. These partnerships provide culturally secure health care, chronic disease management, family wellbeing, counselling, youth engagement, emergency relief, cultural governance and early years research and engagement, ensuring coordinated and accessible wrap-around support for the community.

The Armadale Champion Centre provides ongoing support to Aboriginal Elders as community leaders to ensure cultural authority remains embedded in community life and City decision-making, and delivers culturally safe programs that strengthen wellbeing, connection and skills. This includes social clubs and creative groups, emergency relief, family and domestic violence support, weekly **Koort Maarakool** support assisting more than 350 families with food security and essential needs, and the delivery

of major community events such as **NAIDOC Week**, **Children's Day**, **Elders' Dinner Dance**, **Welcome Baby to Country** ceremonies and reconciliation activities. These initiatives create opportunities for cultural celebration, service access and community participation. Elder-led initiatives such as the **Demar and Dembart Social Clubs** support creativity, healing and social connection, ensuring Aboriginal values remain embedded across the Centre's operations and community engagement.

The centre also delivers Australian Government-funded programs focused on children and families, including the **Indigenous Advancement Strategy Children and Schooling Program** and the **Early Years Partnership**, with Armadale as the metropolitan site. These initiatives support early childhood development, maternal health, school engagement, family safety and financial wellbeing, contributing to improved attendance, stronger family-school connections and increased access to wrap-around services for families in Armadale West and surrounding areas.

Reconciliation Action Plan (RAP)

The City's Reconciliation Action Plan (RAP) provides a formal commitment to strengthening relationships with the local Aboriginal community, with key actions delivered in 2024/25 including the City's largest NAIDOC celebration to date, endorsement of cultural protocols by Council, and Elders' review and approval of engagement planning. Progress also included securing funding to support Aboriginal cultural tourism through the **Six Seasons Nature Trails** program, delivering **National Reconciliation Week** activities, and consulting with Elders and staff to inform the development of a Cultural Learning Plan.

Community facilities and recreation services

970,218

Armadale Fitness and Aquatic Centre visits

715,065

Visits to the Aquatic Centre

158,126

Visits to the Health Club

6,204

Armadale Fitness and Aquatic Centre members

2,918

Gym programs completed

4,173

Swim School enrolments

22,396

Swim School lesson hours

27,000

Bookings across facilities and reserves

2,129

Kidsport vouchers provided in partnership with the Department of Creative Industries, Sports and Tourism to assist local children participating in sport

90

Local children given pre-loved equipment as part of the Equip Me for Sport Program in partnership with the Department of Creative Industries, Sports and Tourism

\$73,224

Grants to local sport and community groups to purchase equipment and deliver events and programs

The **Armadale Fitness and Aquatic Centre** won the **Swim Australia National Swim School of the Year** and **AUSactive People's Choice Large Business of the Year**



Library services highlights

359,528

Library visits

472,800

Items borrowed

23,200

People attended at least one of the 1,066 author talks, workshops and special events

7,800

People attended children's programs at Piara Waters Library

222

Photographs received capturing some of the beautiful and unique buildings in the district as part of the FOCUS 2025 photography competition

161

Entries into the Armadale Writers Award

159

Entries into the Armadale Young Writers Award from students in Years 3–12 who live or attend school within the City

Piara Waters Library

Piara Waters Library opened in September 2024, with nearly 1,000 visitors on the first day. Spanning 1,000 square metres, the Piara Waters library features a main lending space with minimal pillars, a welcoming foyer, mobile shelving for up to 25,000 items, and dedicated areas for children. A highlight of the facility is the specialised youth area, designed in consultation with local youth. It offers a large, flexible space, high-spec computers with film and music editing software, and a creative room equipped for sound and video production. Additionally, the library has 10 public computers with internet access and wireless connectivity throughout the building. Located at 352 Wright Road, Piara Waters, the library aims to serve a population of 35,000 residents and nine local schools, fostering a love for learning and community engagement.

The Piara Waters Library won the Parks and Leisure Australia Community Facility of the Year (WA) and the Master Builders Western Australia Entertainment and Recreation Facility, and the runner-up in the Most Accessible Communities Awards.



Museum exhibitions

The City continued to engage the community through its permanent and temporary exhibitions, providing insights into the history of the district. At History House, two temporary exhibitions were presented: the **Volunteer Bush Fire Brigades** display, which honoured the local brigades' role in keeping the district safe, and **Is There a Doctor in the House?**, exploring the challenges of accessing medical care in the early 1900s.

The opening of Piara Waters Library provided additional exhibition space, featuring **History of Library Services in the City of Armadale**, tracing the evolution of local libraries from early private collections to the modern Piara Waters Library; **Tea for Two**, highlighting the social tradition of afternoon tea through museum cups and pots; and **Pioneer Village**, celebrating the replica gold mining village with objects, photographs, and stories from early settlers.

Armadale University Study Hub

The City secured a Federal Government grant to establish a suburban University Study Hub in the Armadale City Centre at 145 Jull Street. This transformative project will provide local access to tertiary and vocational education by removing barriers such as long travel times, financial constraints, and limited opportunities for higher learning.

The hub will feature modern study spaces, high-speed internet and academic and wellbeing support services. It will offer a safe, inclusive, and supportive learning environment, particularly for First Nations people, low-income households, mature-age students and those pursuing VET and alternative pathways.

Aligned strongly with the City's Strategic Community Plan, the Armadale University Study Hub advances key priorities in education, equity, community wellbeing, and economic development. By creating local opportunities for study and training, the hub will foster youth engagement, improve social inclusion, and help develop a skilled local workforce.

With a total project value of \$2.1 million, the study hub will serve an estimated 1,200 students annually, generating local jobs and strengthening Armadale's reputation as a leader in accessible, community-focused education and lifelong learning.

Supported by the Australian Government through the Suburban University Study Hubs Program.

Services to the community

Building services

18,981

Building services enquiries

2,575

Building applications processed

2,370

Swimming pool inspections

786

Compliance service requests completed

695

Building record requests received

\$765,935,232

Construction value of 2,093 approved building applications

\$243,831,944

Construction value of 139 approved commercial applications

\$470,935,045

Construction value of 1,184 approved new residence applications

Ranger and emergency services

13,833

Phone calls received

7,871

Service requests received

123

Bush Fire Brigade volunteers and 28 Bush Fire Brigade cadets registered

87

Incidents attended by Bush Fire Brigades

17,595

Animals registered

Health services

676

Health applications received, including 231 temporary food stalls, 105 noise management plans and 87 community events

1,188

Health premises inspections conducted

491

Service requests received

583

Registered food businesses

661

Food, water and asbestos samples collected for analysis

799

Attendees at health and wellbeing programs, workshops, courses and clinics

Customer services

54,500+

Emails received through info@armadale.wa.gov.au

2,500+

Letters received through the post

230,000+

Phone calls to the City's Administration

13,500+

Face-to-face enquiries received at the Administration Centre

27,000+

Customer requests raised



Aspiration 2

Environment



The City protects and enhances its natural and built environments — including rivers, wetlands, and green spaces — to support a healthy, sustainable future for all.

STRATEGIC COMMUNITY PLAN FOCUS AREAS

- 2.1 Protection and restoration of the natural environment
- 2.2 Attractive, inclusive and functional public places
- 2.3 Functional, inclusive and sustainable infrastructure
- 2.4 Increased resource recovery moving towards a circular economy
- 2.5 Quality development that has preserved amenity, sustainability, and local character
- 2.6 Net zero and carbon reduction

Environmental restoration

70,074

Plants planted

36,011

Trees audited, providing a clear understanding and a basis for tracking changes over time

13

Volunteer groups supported through the Bushcare and Environmental Working Group

7,099

Volunteer hours

15,692

Australian Carbon Credit Units from the Landfill Flaring Project

The City of Armadale has **achieved Waterwise Gold Accreditation** and **made a Climate Change Emergency Declaration**.

Environmental management

During the year, the City delivered programs including dieback treatment in partnership with community groups, feral animal control, advocacy for environmental protection through land use planning processes, expansion of the **Plants for Residents** and **Flora for Future** programs supplying 4,000 native plants to residents and schools, hosting a **National Tree Day** event, undertaking an archaeological and ethnographic Aboriginal heritage survey at Armadale Settlers Common Reserve, and representing the community on relevant committees.

Fauna Project

The City manages more than 1,500 hectares of natural area that support a rich variety of native fauna, including threatened and endangered species. To protect and enhance biodiversity, the City delivers programs such as pest rabbit control, targeted management of feral foxes, goats, cats and pigs, revegetation informed by research into pollinating bird populations, improved fauna monitoring through new equipment, and a pest parrot avian survey at Bungendore Park.

Electric vehicle infrastructure

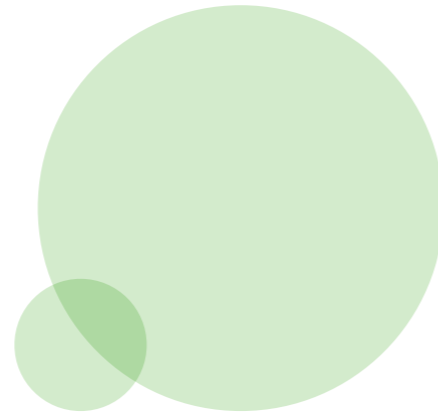
The City received grant funding from the Australian Renewable Energy Agency to install two dual-point electric vehicle chargers at the Armadale Fitness and Aquatic Centre, and three at the Administration Precinct. These publicly accessible chargers are powered by renewable energy, supporting the community's transition to more environmentally friendly fuel sources.

Armadale Gosnells Landcare Group

The Armadale Gosnells Landcare Group works in partnership with the cities of Armadale and Gosnells and the wider community to protect local land and waterways, demonstrating the value of community-led environmental stewardship. During the year, the group achieved approximately 11 hectares of ecological restoration, planted 56,634 native seedlings, delivered 54 Landcare planting events, contributed 2,994 volunteer hours, and secured \$196,771 in grant funding.

Switch Your Thinking

Switch Your Thinking, a joint initiative between the Cities of Armadale and Gosnells and the Shire of Serpentine Jarrahdale, received \$500,000 from the Government of Western Australia to conduct a statewide **Energy Efficiency Pilot Program** between July 2024 and December 2025. During the first half of the program, Switch Your Thinking distributed 105 free-to-loan home energy audit kits to libraries and community resource centres across Western Australia, including the City of Armadale libraries. Each kit contained a thermal imaging camera, plug-in energy monitor, energy-efficiency thermometer, tap-flow measuring cup and instructions for five energy audit tests and three water audit tests. The program also delivered online and in-person workshops on topics such as solar panels and batteries, electric vehicles and home electrification.



Service delivery

47,960

Mowing, gardening and pruning activities across parks, reserves and verges

13,388

Maintenance calls to ensure facilities remain safe and operational

160

Instances of vandalism attended to

3,284 km

Roads swept

831 km

Roads maintained

647 km

Footpaths maintained

845 km

Drainage pipe maintained

237

Buildings maintained

236

Bridges maintained

293

Culverts maintained

1,300

Traffic management plans approved

\$2,019,488,618

Replacement value of assets maintained

Parks development

As part of its ongoing commitment to providing high-quality outdoor spaces for community enjoyment, the City completed several projects during the year, including sports lighting upgrades at Morgan Park and Cross Park, installation of new locality signage at Roleystone, Armadale, Kelmscott and Forrestdale, and playground replacements at William Lockard Reserve and Bob Blackburn Reserve.

Urban Forest

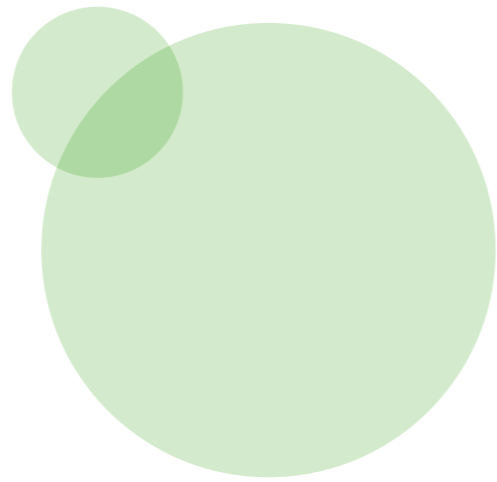
Trees play a vital role in cooling urban areas by providing shade, lowering air temperatures through transpiration and reducing heat entering buildings by blocking solar radiation. During the year, the City planted 142 street trees through the **Request a Street Tree** program, 312 street trees through the **Urban Forest Street Tree** program, and a further 306 30–45 lt trees and 2,000 tubestock trees in parks and reserves.

Habitat Links

The Habitat Links program promotes the importance of ecological corridors and habitat for wildlife and helps landowners improve biodiversity conservation and enhance habitat on their private properties. The program targets larger properties that contain or are next to significant areas of bushland, wetlands and waterways. Program participants receive native seedlings and technical advice to help with revegetation, wildlife habitat creation, weed and feral animal management, erosion control and environmental monitoring. They are also able to loan monitoring cameras to capture images of fauna on their properties. 157 properties participated, of which 73 received waterwise plants along with tailored planting guidance, and 13 participated in the rabbit control trial.



Waste management



1.8 million

General waste bins collected

900,000

Recycling bins serviced

5,800 tonnes

Recyclable material recovered

3,665

Mattresses collected

446

Illegally dumped mattresses removed

16,390 tonnes

Residual waste to the Kwinana Energy Recovery Facility, converting non-recyclable material into renewable energy

8,430 tonnes

Bulk verge waste collected and processed

31,717 kg

Household hazardous waste processed through the Armadale Landfill and Recycling Centre

197,160 kg

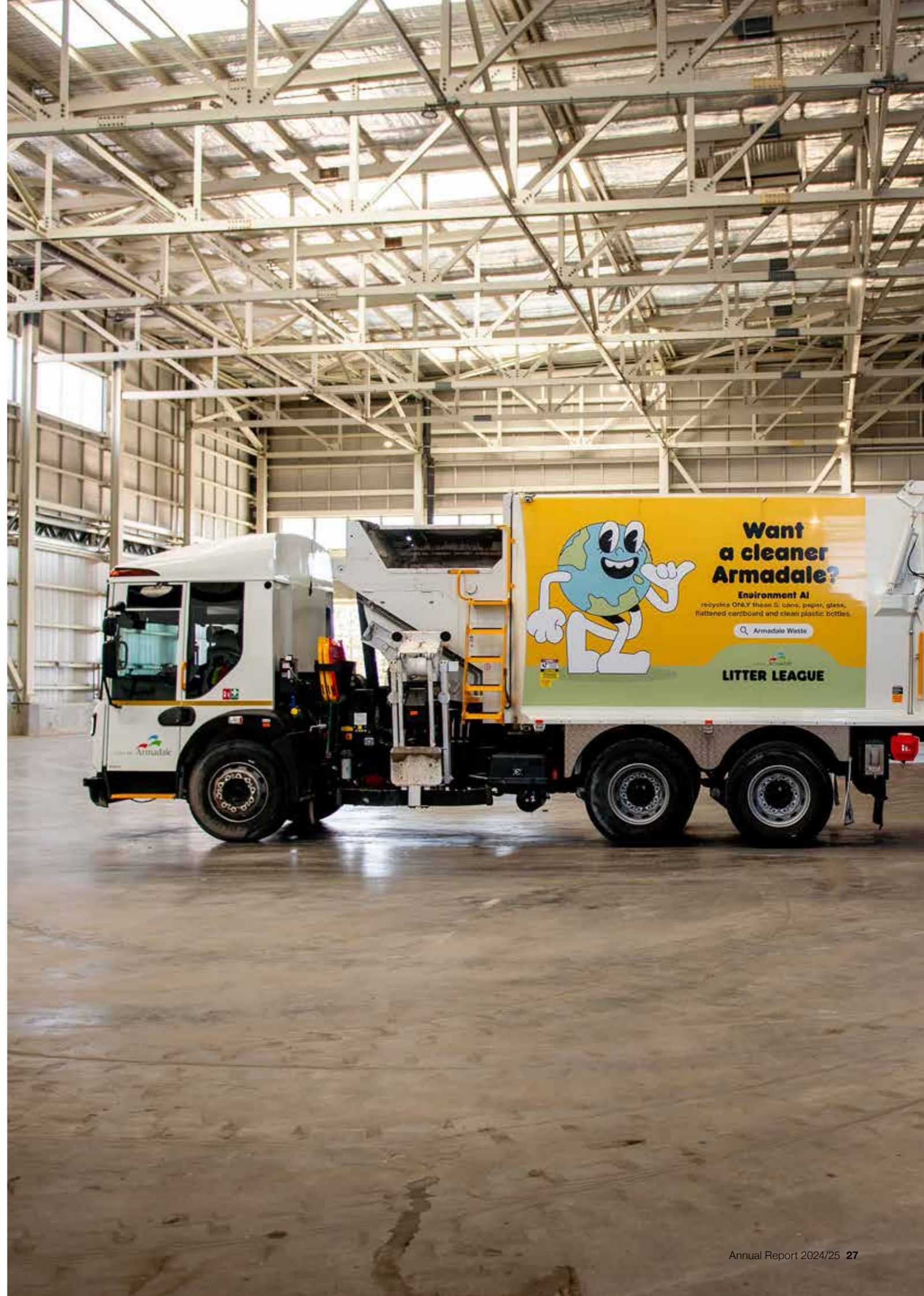
E-waste processed

Education initiatives

Across the year, the City maintained a strong community presence at local markets and key national environmental awareness days and through community engagement opportunities. Engagement took place at Armadale, Bedfordale and Roleystone markets, along with activities aligned to events such as **Plastic Free July, National Recycling Week, International E-waste Day** and **World Environment Day**. These touchpoints helped reinforce the City's waste-education messages and encouraged residents to reduce waste, recycle and adopt sustainable living practices.

Recycling Hubs

The City continued to strengthen its Recycling Hubs program, offering convenient drop-off points for items unsuitable for kerbside bins, including batteries, aerosol cans and printer cartridges. Located at libraries, the Administration Building and the Armadale Fitness and Aquatic Centre, the hubs offer simple access to safe disposal options. This year, the hubs collected 48 kg of household batteries, 31 kg of aerosol cans, and 2 kg of printer cartridges, supporting safer waste practices and reducing the amount of hazardous material entering the kerbside system.



Aspiration 3 Economy



The City supports a diverse and resilient economy, activated precincts, and well-connected services and opportunities for all.

**STRATEGIC COMMUNITY PLAN
FOCUS AREAS**

- 3.1 Economic growth, jobs and education
- 3.2 Positive image and identity for the City
- 3.3 The City proactively supports and advocates for business, encouraging opportunity and growth
- 3.4 A thriving tourism industry supported by events, nature, and heritage

Tourism

38,000

Visitors through the Perth Hills Armadale Visitor Centre, representing an annual increase of 12%

\$3.5 million

Estimated total visitor spend

89,022

Visitors attracted to Armadale via major event sponsorships

41

Visitor centre members (local tourism businesses) offering cross-promotion opportunities across digital and print platforms

54

Local businesses participated in free workshops and mentoring sessions, gaining practical skills and insights to strengthen and grow their operations

Spring into Armadale Festival

The City's annual tourism campaign celebrated the region's nature, culture, food and heritage through 87 events held between August and November, supported by refreshed branding that better reflects the area's energy and diversity while strengthening community and business connections. The campaign achieved 587,510 digital impressions, 51,104 article views and 206,914 social media impressions, attracted 24,065 website visitors, and expanded its reach to metropolitan and regional audiences through partnerships with So Perth, Destination Perth and Experience Perth Hills. It also supported health and wellbeing outcomes through delivery of the LiveLighter Wellness Program, funded by a \$5,000 Cancer Council grant, which attracted 429 yoga participants and 40 bushwalk participants and reached hundreds more through free health activations.

Six Seasons Trail Series

The Six Seasons Trail Series celebrates Armadale's natural landscapes through the six Noongar seasons, connecting participants with Country and the changing rhythms of nature while encouraging year-round exploration of local trails. Developed through the City's WA Hiking Participation Grant project, the program features guided experiences delivered in partnership with Beelya Cultural Tours and The Hike Collective, combining Aboriginal-led cultural walks with wellness and nature hikes across the Armadale Hills and surrounding areas. The series has attracted strong community participation, strengthened cultural understanding and supported active lifestyles, positioning it as a valued new outdoor initiative for the City.



Advocacy priorities

The **City of Armadale Advocacy Priorities Strategy 2022–2030** outlines the City's approach to securing State and Federal investment and policy support to deliver transformational infrastructure, services and community outcomes aligned with the Strategic Community Plan. The strategy emphasises strong partnerships with government agencies, industry networks and regional alliances to attract investment, accelerate development and address disadvantages while reinforcing the City's position as a key metropolitan centre with growing population and opportunities for sustained economic and social benefit. Six priority projects have been identified that require substantial long-term planning and investment:

Armadale Station Central Park

The City is advocating with the Federal Government, WA Government, Public Transport Authority and stakeholders to maximise community benefit from the new Armadale Train Station and elevated rail viaduct by creating a multifunctional public space adjacent to the railway line. Investment in Central Park aims to strengthen connections across the City Centre, attract visitors, support local business activity and create a vibrant, welcoming hub around the station precinct.

Armadale Regional Recreational Reserve

The City is seeking State and Federal funding to deliver a regional sporting and community facility to meet the needs of Armadale's growing population. The first stage would provide six indoor and 10 outdoor multi-purpose courts with associated amenities. The City has entered a memorandum of understanding with Netball WA and Basketball WA to demonstrate strong stakeholder support for the project.

Civic Precinct Redevelopment

The City is proposing a long-term redevelopment of the Civic Precinct to consolidate administrative functions and create a modern inner-city hub for civic activities, public gatherings and cultural celebration. The vision is for a focal point that supports local businesses, enhances open spaces and reinforces the precinct as a centre for community interaction and events.

The Armadale Champion Centre

The City is pursuing long-term support for the Armadale Champion Centre to sustain and expand its culturally grounded services for Aboriginal and Torres Strait Islander community members. Recognised as a key community facility, the centre operates with the Aboriginal Development Team and local Elders and requires ongoing funding to continue delivering inclusive support, connection and service access.

Hilbert District Community Centre and Library

The City is advocating for an integrated community centre and library in the high-growth suburbs of Haynes and Hilbert to support social interaction, learning and events. Located adjacent to Shipwreck Park in the planned Hilbert Town Centre, the facility is designed to meet the needs of a rapidly expanding population and provide a community focal point for services and activities.

Armadale Regional Health and Medical Precinct

The City is advocating for expanded health and medical services to support current and future residents in Perth's south-east corridor, addressing pressures such as chronic disease, mental health and ageing population needs. A dedicated Medical and Health Precinct would reduce reliance on existing hospital capacity and provide access to a broader range of care, including palliative and specialist services.



Aspiration 4 Leadership



The City provides strong, inclusive leadership that advocates for investment, partners across sectors, and champions the needs and aspirations of its community.

STRATEGIC COMMUNITY PLAN FOCUS AREAS

- 4.1 Strategic leadership and sound management
- 4.2 A culture of innovation and continuous improvement
- 4.3 Sound financial governance, incorporating economic, social and environmental outcomes
- 4.4 Communications and community engagement

Financial management

\$124 million

To support maintenance of local parks, community facilities and libraries, provide vital community services including City Rangers, emergency management and public health, and ensure ongoing upkeep of roads, drainage and footpath networks

\$32 million

To deliver projects that include a new public library, renewed sports and community buildings, renewed parks, playgrounds and lighting, and an improved footpath network

\$24 million

Other commitments, including cash reserve allocations and debt repayment

\$10 million

Grant funding from strong advocacy to State and Federal Governments

Budget overview

Source of operating funds

Source of Funds	\$million	%
Rate Revenue	\$88.96	49.44%
Operating Grants, Subsidies and Contributions	\$7.77	4.32%
Fees and charges	\$35.79	19.89%
Interest earnings	\$6.23	3.46%
Other revenue/income	\$0.96	0.53%
Non-Operating Grants, Subsidies and Contributions	\$9.97	5.54%
Proceeds from the Sale of Assets	\$0.50	0.28%
From Cash Reserves	\$19.87	11.04%
Loans	\$9.89	5.5%
Total Sources of Funds	\$179.94	100%

Asset replacement value 2025

Asset	\$	%
Land	\$105,989,329	5%
Buildings	\$216,006,951	11%
Furniture and Equipment	\$3,934,354	0.2%
Plant and Machinery	\$21,133,872	1.1%
Roads	\$1,012,289,617	50%
Drainage	\$430,945,897	21%
Pathways	\$115,829,156	6%
Parks and Reserves	\$100,037,747	5%
Waste Infrastructure	\$10,124,166	0.5%
Other Infrastructure	\$3,197,529	0.2%
Total Replacement Value	\$2,019,488,618	100%

Strategy and reporting

In accordance with Regulation 19B(j) and (k) of the *Local Government (Administration) Regulations 1996*, the City provides information on modifications to its Strategic Community Plan and Corporate Business Plan. The Strategic Community Plan was not due for review during the reporting period, with the next review scheduled for completion by September 2025, while the Corporate Business Plan was reviewed and adopted by Council in June 2025.

The Corporate Business Plan outlines the City's key actions and projects for the next four years and was subject to an annual review to confirm relevance, completion status and timeframes, with minor amendments proposed by staff and leadership, workshopped with Councillors on 27 May, and incorporated into the Corporate Business Plan 2025/26 to 2028/29.

Corporate Business Plan 2024/2025 modifications

Page	Section	Updates
0	Cover	Date change
2	Values	New City values
4	A message from the Mayor and Chief Executive Officer...	Date change Updated message from the Mayor & CEO
7-8	Our City in 2025	Capital projects financials, roads and pathways updated
9-10	Our Community Profile in 2025	2025 demographics and forecasts
12	Asset Management Planning	Updated assets figures
14	Influencing Plans and Strategies	Updated to include newly adopted ISPs
15-16	Capital Investment 2025-2028	Updated capital investment figures
17-18	Key Projects Funding and Timeline: 2025/26-2028/29	Updated figures and timelines for 2025/26-2028/29
23-30	Aspiration 1 – Community Outcomes, Objectives, Strategies, Key Actions and Projects, Responsible Area, 4 year deliverables	KAPs updated: – 10 renamed, 8 scheduling changes and 1 (removed) – Deliverables for FY29 added
33-44	Aspiration 2 – Environment Outcomes, Objectives, Strategies, Key Actions and Projects, Responsible Area, 4 year deliverables	KAPs updated: – 10 renamed, scheduling changes and 1 (removed). – Deliverables for FY29 added
47-54	Aspiration 3 – Economy Outcomes, Objectives, Strategies, Key Actions and Projects, Responsible Area, 4 year deliverables	KAPs updated: – 7 renamed, scheduling changes and 2 (removed) – Deliverables for FY29 added
57-64	Aspiration 4 – Leadership Outcomes, Objectives, Strategies, Key Actions and Projects, Responsible Area, 4 year deliverables	KAPs updated: – 7 renamed, 6 scheduling changes and 2 (removed) – Deliverables for FY29 added
65-66	Financials	Updated financial numbers

Planning

The City is planning and delivering key projects to support growth and community infrastructure. In **Forrestdale Townsite-East**, 56 hectares are being developed for around 936 homes while protecting environmental assets. The **Doobarda Industrial Business Park** is creating 2,500 jobs across 168 hectares, with Stage 1 nearly complete and Stage 2 under assessment. Public realm strategies for Armadale and Kelmscott

are improving streetscapes, public spaces, and landscaping to enhance amenity and attract investment. The City is also contributing to the **Byford Rail Extension** with design improvements and supporting infrastructure, while Development Contribution Plans are being reviewed and extended to fund community projects such as new playing fields in Piara Waters and Harrisdale.

Connecting with community

268,000
my.armadale.wa.gov.au/service website views in the first three months since launch (March to June 2025)

71,000
active users on *my.armadale.wa.gov.au/service* between March to June 2025

63,000
Engage HQ platform visits

54,630
Facebook followers

7,730
Instagram followers

2.4 million
People targeted through social media advertising

40,181
Households and businesses received the printed newsletter *City Views* in September, December, March and June

9,891
Active subscribers to e-newsletter *In The Know*

9,674
Active subscribers to the Libraries and Heritage newsletter

2,512
Subscribers to the Perth Hills Armadale newsletter

3,418
Total print requests, of which 948 were from other Local Governments, earning \$125,171

Engage Armadale platform
By gathering feedback and input from the community through targeted and strategic engagement, Elected Members gain a deeper understanding of the community's needs, concerns, and priorities, which helps make decisions that reflect the interests of the community. The Engage HQ platform is an essential tool in supporting community engagement efforts. With a strong focus on creating accessible and interactive engagement opportunities, meaningful conversations are facilitated and feedback is collected to guide initiatives. The platform saw 63,000 visits this financial year.

Central Park engagement
In reimagining a vibrant new Central Park at the heart of the Armadale city centre, The City conducted community consultation in November 2024. The feedback will inform the refinement of the park's design, staging and approval processes as the project progresses toward delivery. The consultation attracted strong community interest, with 1,146 visitors, 561 unique contributors and 566 responses collected.





PRINTHUB

The City's internal PRINTHUB provides a full range of professional printing services and delivered 3,418 print requests during the year, including 948 jobs for other local governments, and generating efficiencies through in-house production. Cost comparisons across business cards, flyers, banners, posters, bollard covers and corflutes indicate an estimated saving of \$60,870, while external print services generated \$125,171 in income. The PRINTHUB also achieved national recognition at the 2025 National Print Awards, with the Print and Design Lead named **Industry Employee of the Year** and three City projects shortlisted as finalists, placing the City among the top five print providers nationally.

Culture

The City of Armadale is actively fostering a positive, values-driven organisational culture. New initiatives this year include a familiarisation bus tour for staff to help team members better understand operations and build stronger connections across departments, and a leadership program. The City is committed to the health, safety, and wellbeing of all staff, while also recognising and celebrating their contributions through a rewards and recognition program. These initiatives aim to create an engaging, supportive, and high-performing workplace.

Information, communications, technology

The City's ICT service manages digital infrastructure, including networks, cloud environments, end-user devices, cybersecurity, data protection and disaster recovery systems, to ensure reliable and secure services for staff, Councillors and the community. During the year, key improvements included the launch of the *service.armadale* and *explore.armadale* websites to improve access to information and services, implementation of a cloud-based phone system to reduce outages and improve call quality, installation of a new weighbridge system to streamline disposal site transactions, strengthened security processes and network resilience to minimise disruption, expanded CCTV coverage in key public spaces, and promotion of safe, fair and responsible use of artificial intelligence.



We Care



We are here because we care about our community, our environment, our organisation, our colleagues and our wellbeing. Each day we:

- actively listen
- look after ourselves and others
- give and receive constructive feedback
- build and strengthen resilience
- are mindful of our impacts
- make responsible and sustainable decisions
- act with integrity

We are Better Together



We are better when we work together. We are a mix of thinkers, doers and believers fuelled by wanting more for each other and our community. We work in partnership. Each day we:

- are inclusive and welcoming
- seek to understand
- help where we can
- partner to create opportunities
- collaborate towards our common goal
- achieve together, celebrate together

We Learn and Grow



This is the organisation you come to when you're ready for your next challenge. Each day we:

- remain curious, courageous and creative
- seek and share bold ideas
- be the best we can be
- embrace change
- learn from mistakes

We Seize Today, Shape Tomorrow



It is a privilege to be of service to the people of the City of Armadale. There is so much that should and could be worked on. One day at a time gets us further, together as we:

- see each day as a new opportunity
- make a positive difference
- take pride in our work, and the future we create
- set realistic and challenging goals

Disability Access and Inclusion Plan 2021–2026



This legislative plan is monitored by the State Government via an annual Progress Report.

We report on compliance with the Access and Inclusion Plan and, in some cases, going above and beyond, implementing accessible activities for the following outcome areas:

1. Services and events
2. Buildings and facilities
3. Information
4. Quality of service
5. Complaints
6. Consultation processes
7. Employment
8. Social inclusion

The latest Access and Inclusion Plan 2021–2026 was endorsed by Council in June 2021. The Plan is overseen by the Access and Inclusion Reference Group which includes representation from City departments, local sector organisations, community members living with disability, or carers of a person living with disability.



Scan the QR code to access the Access and Inclusion Plan 2021–2026

Access and Inclusion Reference Group

The Access and Inclusion Reference Group addresses barriers experienced by people with disability and provides informed advice on access and inclusion to support the delivery of the City's Access and Inclusion Plan. The group comprises of community members and disability services sector representatives and is chaired by a City Councillor. Advice is provided directly to City departments such as Communications and Marketing, Community Development, Health Services, Waste Services, Environment Services, and Parks and Reserves Departments.

Accessible events

Armadale Highland Gathering and the Perth Kilt Run

Held at Champion Lakes, the Perth Kilt Run's 2.5 km and 5 km routes were fully accessible on a flat, paved and level surface. The updated registration system allowed companions to register and streamlined the process for companion card recognition. A preview of the 2.5 km route was filmed and uploaded to the City's YouTube channel to assist with wayfinding and event information.

The Armadale Highland Gathering had accessible features including:

- An Accessibility and Information webpage was established for information on accessibility features to be easily accessed
- ACROD parking reserved on Henley Drive
- Shuttle buses were introduced to mitigate the distance between the permanent parking onsite (600m–2km away from the event site)
- Negotiated with the private lease holder to ensure a permanent accessible toilet was available outside of the event's licenced area
- Bus accommodation if requested
- Provision of a Quiet Zone with sensory activities
- A Braille version of the event program and map was available to order prior to the event and further copies were available on hand for any on the day visitors.

The floor plan for the new event venue was presented to the Access & Inclusion Reference Group in July for feedback.



Carols by Candlelight and Christmas Parade

Carols by Candlelight once again offered an accessible space incorporating audio description, live streaming and captioning, Guide Dog facilities, Auslan interpreters, braille songbooks and assistive listening with DADAA managing the Accessible Viewing Area. This area received 120 bookings. One of the carols featured students performing in Auslan alongside their singing.

The Armadale Arts Festival

The Armadale Arts Festival increased accessibility across its community programming with improved ticketing and seat allocations to support patrons with accessibility requirements. Auslan interpreters were present for major shows and made available upon request for smaller events.

Tactile Tours of the Minnowarra Art Awards were included, with two groups booking tours this year.

Art on the Scarp

Accessibility improvements included resealed paths (compacted gravel) at the event site, temporary seating installed along the trail, and a trail video walk-through to assist with event information and wayfinding. An accessibility audit was also completed for Art on the Scarp and the Minnowarra Art Awards.

International Day of People with Disability

The City recognised International Day of People with Disability at two free, inclusive and accessible events. **All Abilities Active** was a family-friendly event supported by the Lions Club of Harrisdale Piara Waters, Kelmscott Bulldogs Football Club, 4Lifeskills and volunteers from Armadale Education Support Centre. A free Auslan-translated performance of Terry Pratchett's fantasy comedy **Guards! Guards!** was presented at the newly built accessible Roleystone Theatre and held as a joint event to also recognise International Volunteer Day.

Let's Connect Armadale Expo

Supporting residents seeking services, the Expo prioritised inclusivity and accessibility, with many services targeted for seniors and people with disability. Having multiple service providers together in one location allowed for an inclusive environment which encouraged and enabled residents to interact, learn and connect.

Strategies to increase accessibility

In consultation with the Access and Inclusion Reference Group, the City continued to improve access and inclusion for people with disability, including:

- Lift installation at the City Administration Building, improving access to first-floor Council facilities and Function Room
- Highly commended recognition at the Most Accessible Community Western Australia (MACWA) Awards for the Piara Waters Library design
- Changing Places accreditation for the Armadale Fitness and Aquatic Centre (AFAC), bringing the City's total to two accredited facilities (the first at Shipwreck Park)
- Installation of four accessible chairs at City-hireable facilities and meeting rooms
- Two new City websites and the Engage Platform compliant with WCAG 2.1 accessibility standards including detailed image descriptions and enhanced access for people with vision impairments.

Statutory reports



Each year, we're required to provide the following statutory reports in compliance with legislative roles and responsibilities:

Recordkeeping

We remain committed to the reliable and systematic management of records in accordance with the *State Records Act 2000* and the City of Armadale Recordkeeping Plan. In 2024/25, over 307,000 corporate records were registered by staff in our Electronic Document and Record Management System, demonstrating our continued dedication to maintaining accurate and accessible records.

Training is an important component of effective record keeping, 98 staff have completed the compulsory online records awareness training. In addition, seven one-on-one record-keeping training sessions and 18 customised training sessions (attended by 74 officers) were delivered.

Freedom of Information

The *Freedom of Information Act 1992* gives members of the public the right to access documents held by Local Governments (subject to limitations).

We prepared an up-to-date Information Statement and made it available to the public (as required by section 96 of the *Freedom of Information Act 1992*). This statement detailed the process for applying for information under the Act, as well as information that we provide outside the Act.

A total of 18 Freedom of Information applications were received during 2024/25.



Scan the QR code for more information about the Freedom of Information process

Public disclosures

The *Public Interest Disclosure Act 2003* aims to ensure openness and accountability in government. Disclosures are treated in confidence and persons making a disclosure are protected from detrimental action.

During 2024/25, we did not receive any disclosures.

Details about public interest disclosures are available online via the QR Code and in person at our Administration Centre.



Scan the QR code for further details

Local Government Act 1995 – Conduct of Certain Officials

Section 5.53 of the *Local Government Act 1995* states, "The annual report is to contain details of entries made under Section 5.121 during the financial year in the register of complaints."

For the 2024/25 financial year, there were no entries made in the Register of Complaints.

Local Government (Administration) Regulations 1996 – Fees, expenses or allowances

Section 5.53(2) of the *Local Government (Administration) Regulations 1996* states "The annual report for a financial year beginning on or after 1 July 2022 must include, in relation to fees, expenses or allowances paid during the financial year to council members, the mayor or the president, for each person:

- a. the nature of the fee, expense or allowance; and
- b. the total amount or value of each class of fee, expense or allowance.



Fees, expenses or allowances for the 2024/25 financial year

Elected Member	Mayor & Deputy Mayor Allowance	Meeting Attendance Fees	ICT Allowance	Travel and Accommodation Expenses	Other Approved Expenses	Super	Total
Mayor Ruth Butterfield	51,400.00	97,140.00	3,793.00	-	1,262.00		153,595.00
Deputy Mayor John Keogh	24,340.00	34,278.00	3,793.00	439.77	1,330.00	2,512.36	66,693.13
Cr Caroline Wielinga		34,278.00	3,793.00	661.86	1,262.00		39,994.86
Cr Michael Hancock		34,278.00	3,793.00	1,134.00	1,262.00		40,467.00
Cr Sarah Stoneham		34,278.00	3,793.00	365.00	1,262.00		39,698.00
Cr Scott Mosey		34,278.00	3,793.00	487.14	1,262.00	1,532.36	41,352.50
Cr Michelle Silver		34,278.00	3,793.00	914.00	1,262.00	1,532.36	41,779.36
Cr Sartaj (Sam) Virk		34,278.00	3,793.00	861.00	1,262.00	1,532.36	41,726.36
Cr Gary Smith		34,278.00	3,793.00	138.33	645.45	1,532.36	40,387.14
Cr Kerry Busby		34,278.00	3,793.00	510.79	1,262.00	1,532.36	41,376.15
Cr Keyur Kamdar		34,278.00	3,793.00	540.82	1,262.00	1,532.36	41,406.18
Cr Shanavas Peter		34,278.00	3,793.00	602.00	1,200.00		39,873.00
Cr Paul Hetherington		34,278.00	3,793.00	363.52	1,262.00		39,696.52
Cr Jiby Joy		34,278.00	3,793.00	-	-		38,071.00
Cr Laurie Sargeson		34,278.00	3,793.00	-	1,262.00		39,333.00
Total	75,740.00	577,032.00	56,895.00	7,018.23	17,057.45	11,706.52	745,449.20

Information about trading undertakings

Regulation 19BB of the *Local Government (Administration) Regulations 1996* requires the City to provide information about trading undertakings in the annual report.

In the 2024/25 financial year, there were no trading undertakings by the City.

Information about land transactions

Regulation 19BC of the *Local Government (Administration) Regulations 1996* states that we need to provide information about land transactions in the annual report.

In the 2024/25 financial year, there were no major land transactions.

Information about minor breach complaints

Regulation 19BD of the *Local Government (Administration) Regulations 1996* states that we need to provide information about minor breach complaints in the Annual Report.

In the 2024/25 financial year, there were no minor breach complaints.



Information about capital grants, subsidies and contributions

Regulation 19BE of the *Local Government (Administration) Regulations 1996* states that requires the City to provide information about capital grants, subsidies and contributions in the annual report.

Council attendance

Section 5.53(2)(f) of the *Local Government Act 1995* and regulation 19B(2)(f) of the *Local Government (Administration) Regulations 1996* require the City to disclose, in its Annual Report, the number of council and committee meetings attended by each council member during the financial year. This information is provided in the table on the following page.

Capital grants, subsidies and contributions for the 2024/25 financial year

Revenue recognition

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

For the year ended 30 June 2025

Nature	Contracts with customers (\$)	Capital grant/contributions (\$)	Statutory requirements (\$)	Other (\$)	Total (\$)
Rates	-	-	90,025,199	-	90,025,199
Grants, subsidies and contributions	7,681,297	-	290,339	-	7,971,636
Fees and charges	36,963,132	-	346,150	-	37,309,282
Interest revenue	-	-	1,075,285	6,908,516	7,983,801
Other revenue	927,129	-	-	-	927,129
Capital grants, subsidies and contributions	-	3,091,414	-	-	3,091,414
Total	45,571,558	3,091,414	91,736,973	6,908,516	147,308,461

Employee salaries

The table refers to the number of our employees entitled to an annual salary of \$130,000 or more (in bands of \$10,000) in the 2024/25 financial year.

The CEO's remuneration* for 2024/25 was \$392,155.

*Includes base salary, superannuation, any allowances or benefits (whether in money or not).

Salary Range (\$)	Number of staff	Salary Range (\$)	Number of staff
130,000–139,999	35	223,000–239,999	1
140,000–149,999	16	240,000–249,999	0
150,000–159,999	1	250,000–259,999	1
160,000–169,999	0	260,000–269,999	0
170,000–179,999	2	270,000–279,999	0
180,000–189,999	1	280,000–289,999	0
190,000–199,999	4	290,000–299,999	0
200,000–209,999	0	300,000–309,999	0
210,000–219,999	1	310,000–319,000	0
220,000–229,999	0		

Council meeting attendance of elected members for the 2024/25 financial year

Elected Members (EMs) Attendance at Council and Committee Meetings – July 2024 to June 2025

Elected Member	Ordinary Council Meeting (OCM -20)	Special Council Meeting (SCM -0)	Technical Services Committee (TSC - 9)	Community Services Committee (CSC -10)	Development Services Committee (DSC -10)	Corporate Services Committee (CorSC -11)	City Audit Committee (CAC -4)	Leave of Absence Granted
Mayor R Butterfield (DSC, TSC, CAC)	20	0	11	N/A - 6	9	N/A - 11	4	1/7 to 5/7 2024
Cr J Keogh, Deputy Mayor (DSC, CSC, CAC)	17	0	N/A - 8	10	8	N/A - 8	2	1/7 to 31/7 2024
Cr K Busby (TSC, CSC)	12	0	7	7	N/A	N/A	N/A	16/9 to 31/2 2024 11/3 to 12/3 2025 29/4 to 3/6 2025
Cr M Hancock (TSC, CorSC)	13	0	6	N/A	N/A - 1	9	N/A	20/7 to 6/9 2025 20/11 to 25/11 2024 6/4 to 21/4 2025
Cr P Hetherington (TSC, CSC, CAC)	19	0	11	11	N/A - 1	N/A - 4	4	23/6 to 27/6 2025
Cr J Joy (TSC, CorSC)	17	0	9	N/A - 1	N/A - 1	10	N/A	20/1 to 8/3 2025
Cr K Kamdar (TSC, CSC)	17	0	8	8	N/A	N/A	N/A	11/12/24 to 21/1/25 17/3 to 19/3 2025
Cr S J Mosey (TSC, CorSC, CAC)	14	0	9	N/A - 6	N/A - 6	10	3	7/7 to 14/7 2024 21/7 to 3/8 2024 30/9 to 8/10 2024 24/3 to 28/3 2025
Cr S Peter JP (DSC, CorSC, CAC)	17	0	N/A - 6	N/A - 2	8	8	4	14/3 to 25/3 2025
Cr L Sargeson (DSC, CorSC)	20	0	N/A - 9	N/A - 8	11	11	N/A - 3	6/8 to 9/8 2024
Cr M S Silver (DSC, CSC, CAC)	13	0	N/A - 3	10	8	N/A - 2	3	9/9 to 13/9 2024 14/9 to 5/10 2024 17/2 to 24/2 2025
Cr G Smith (DSC, CorSC)	20	0	N/A - 11	N/A - 11	11	11	N/A	Nil
Cr S Stoneham (CSC, DSC)	18	0	N/A - 8	8	7	N/A - 5	N/A	11/7 to 20/7 2024 4/8 to 21/8 2024 17/3 to 19/3 2025 6/4 to 13/4 2025
Cr S S Virk (TSC, CorSC)	16	0	10	N/A	N/A - 1	10	N/A - 1	Nil
Dr C M Wielinga (CSC, DSC)	14	0	N/A - 7	7	9	N/A - 2	N/A	17/3 to 19/3 2025 28/5 to 30/5 2025

EM Elected Member
 OCM Ordinary Meeting of Council
 SCM Special Meeting of Council
 TSC Technical Services Committee
 CSC Community Services Committee
 DSC Development Services Committee
 CorSC Corporate Services Committee
 CAC City Audit Committee

N/A Where an Elected Member was not a member of that committee since Oct 2023. If a number is shown that means the EM attended as an observer either in person or via Teams.

There are seven members on each Committee (except DSC and TSC which has eight and CAC which has six) and memberships are indicated against each Elected Member's name.

Auditor's Report

Independent Auditor's Report For the year ended 30 June 2025

To the Council of the City of Armadale

Opinion

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

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

In my opinion, the financial report :

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

Basis for opinion

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

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

Other information

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

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

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

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

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

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

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

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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

Matters relating to the electronic publication of the audited financial report

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



Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
12 December 2025

Financial Report

For the year ended 30 June 2025

Financial Report
For the year ended 30 June 2025



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

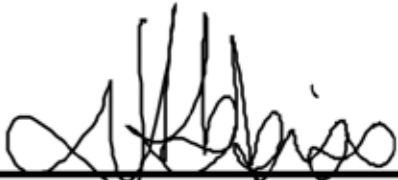
Local Government Act 1995
Local Government (Financial Management) Regulations 1996

STATEMENT BY CEO

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

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

Signed on the 11th day of December 2025



Chief Executive Officer
Joanne Abbiss



Statement of Comprehensive Income — by Nature or Type

For the year ended 30 June 2025



	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
Revenue				
Rates	28(a)	90,025,199	88,958,584	84,163,701
Grants, Subsidies and Contributions	2(a)	7,681,297	7,774,500	7,812,673
Fees and Charges	2(a)	37,309,282	35,785,700	34,123,210
Interest Revenue	2(a)	7,983,801	6,226,400	7,704,434
Other Revenue	2(a)	927,129	961,600	1,212,946
		143,926,708	139,706,784	135,016,964
Expenses				
Employee Costs	2(b)	(60,155,571)	(56,680,100)	(53,606,870)
Materials and Contracts		(53,642,175)	(52,133,200)	(49,125,129)
Utility Charges		(4,719,481)	(4,564,300)	(4,413,381)
Depreciation		(31,455,065)	(34,506,400)	(31,702,488)
Amortisation	8(a)	(571,353)	-	(641,189)
Finance Costs	2(b)	(2,103,709)	(1,684,630)	(2,258,774)
Insurance		(1,356,963)	(1,412,400)	(1,345,715)
Other Expenditure	2(b)	(1,611,672)	(7,779,880)	(2,187,327)
		(155,615,989)	(158,760,910)	(145,280,873)
		(11,689,281)	(19,054,126)	(10,263,909)
Grants / Contributions for Asset Development				
Capital Grants, Subsidies and Contributions	2(a)	3,091,414	6,676,500	7,090,605
Developer Contribution Plans - Cash		290,339	-	509,307
Developer Contribution Plans - Gifted Assets		23,371,769	28,000,000	6,473,191
Developer Contribution Plans - Contributions Payments		250,247	3,293,300	2,442,085
Profit / (Loss)				
Profit on Disposal of Assets		320,000	15,800	176,847
(Loss) on Disposal of Assets		(2,234,745)	(1,009,400)	(3,516,536)
		25,089,024	36,976,200	13,175,499
Fair Value Adjustments to Financial Assets at Fair Value Through Profit or Loss		(7,103)	2,290	3,476
		13,392,640	17,924,364	2,915,066
Net Result for the Period				
Other Comprehensive Income for the Period				
Changes in asset revaluation surplus	19	46,967,742	-	234,290
		46,967,742	-	234,290
Total Other Comprehensive Income for the Period				
		60,360,382	17,924,364	3,149,356

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

Statement of Financial Position

For the year ended 30 June 2025



	Note	2025 Actual \$	2024 Actual \$
Current Assets			
Cash and Cash Equivalents	3	20,759,974	10,408,778
Trade and Other Receivables	5	15,935,410	15,521,677
Other Assets	7	4,611,930	4,552,759
Financial Assets	4(a)	165,250,739	143,749,523
Inventories	6	117,532	112,482
Total Current Assets		206,675,585	174,345,219
Non-Current Assets			
Trade and Other Receivables	5	1,149,444	1,063,482
Property, Plant and Equipment	9(a)	289,014,166	290,081,253
Infrastructure	10(a)	1,274,366,746	1,223,925,915
Landfill Cell Asset	8(b)	864,731	1,069,544
Financial Assets	4(b)	242,409	249,512
Rehabilitation Asset	8(a)	18,199,651	19,425,986
Right of Use Assets	12(a)	4,253,030	1,070,648
Total Non-Current Assets		1,588,090,177	1,536,886,340
Total Assets		1,794,765,762	1,711,231,559
Current Liabilities			
Trade and Other Payables	14	25,546,257	24,449,016
Capital Grants Liabilities	15	3,079,343	6,846,688
Borrowings	16	4,098,309	4,039,334
Employee Related Provisions	17	9,530,664	8,752,112
Lease Liabilities	12(b)	607,169	1,015,448
Other Provisions	18	15,919,444	10,907,463
Total Current Liabilities		58,781,186	56,010,061
Non-Current Liabilities			
Capital Grants Liabilities	15	49,797,823	35,904,609
Borrowings	16	37,349,408	29,681,316
Employee Related Provisions	17	464,861	495,350
Lease Liabilities	12(b)	3,710,504	114,935
Other Provisions	18	7,439,606	12,163,296
Total Non-Current Liabilities		98,762,202	78,359,506
Total Liabilities		157,543,388	134,369,567
Net Assets		1,637,222,374	1,576,861,992
Equity			
Retained Surplus		284,215,861	297,022,878
Reserves - Cash Backed	31	159,120,863	131,819,634
Revaluation Surplus	19	1,193,885,650	1,148,019,480
Total Equity		1,637,222,374	1,576,861,992

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

Statement of Changes in Equity

For the year ended 30 June 2025

	Retained Surplus \$	Investment Backed \$	Revaluation Surplus \$	Total Equity \$
Balance as at 1 July 2023	455,481,335	128,314,669	989,916,632	1,573,712,636
Comprehensive Income Net Result for the period	2,915,066	-	-	2,915,066
Transfer of Revaluation Surplus on Asset Disposals / Impairment	(157,868,558)	-	157,868,558	-
Other Comprehensive Income for the Period	-	-	234,290	234,290
Total Comprehensive Income for the Period	(154,953,492)	-	158,102,848	3,149,356
Transfer from Reserves	24,627,737	(24,627,737)	-	-
Transfer to Reserves	(28,132,702)	28,132,702	-	-
Balance as at 30 June 2024	297,022,878	131,819,634	1,148,019,480	1,576,861,992
Balance as at 1 July 2024	297,022,878	131,819,634	1,148,019,480	1,576,861,992
Comprehensive Income Net Result for the period	13,392,640	-	-	13,392,640
Transfer of Revaluation Surplus on Asset Disposals / Impairment	1,101,572	-	(1,101,572)	-
Other Comprehensive Income for the Period	-	-	46,967,742	46,967,742
Total Comprehensive Income for the Period	14,494,212	-	45,866,170	60,360,382
Transfer from Reserves	8,173,203	(8,173,203)	-	-
Transfer to Reserves	(35,474,432)	35,474,432	-	-
Balance as at 30 June 2025	284,215,861	159,120,863	1,193,885,650	1,637,222,374

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

Statement of Cash Flows

For the year ended 30 June 2025

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		91,866,596	88,958,584	80,484,214
Grants, Subsidies and Contributions		7,681,297	7,041,601	7,812,673
Fees and Charges		37,004,163	38,853,816	35,161,177
Interest Revenue		7,024,509	6,226,400	7,000,016
Goods and Services Tax Received		5,977,546	7,539,677	5,647,139
Other Revenue		927,129	961,600	1,212,947
Total Receipts		150,481,240	149,581,678	137,318,166
Payments				
Employee Costs		(58,156,466)	(56,680,100)	(50,253,069)
Materials and Contracts		(50,792,321)	(52,133,200)	(53,133,281)
Utility Charges		(4,719,481)	(4,564,300)	(4,413,381)
Insurance Paid		(1,356,963)	(1,412,400)	(1,345,715)
Interest Expenses		(1,054,144)	(1,684,630)	(1,169,350)
Goods and Services Tax Paid		-	(10,607,794)	-
Other Expenditure		(1,640,502)	(7,779,880)	(2,113,540)
Total Payments		(117,719,877)	(134,862,304)	(112,428,336)
Net Cash Provided by Operating Activities	20(b)	32,761,363	14,719,374	24,889,830
CASH FLOWS FROM INVESTING ACTIVITIES				
Movement in Financial Assets		(21,501,216)	-	(969,793)
Payments for Property, Plant and Equipment		(6,307,744)	(15,935,800)	(19,120,360)
Payments for Construction of Infrastructure		(6,414,963)	(16,140,700)	(17,046,483)
Developer Contribution Plans - Contributions Received		250,247	8,743,000	2,442,085
Proceeds from Capital Grants and Subsidies		3,091,414	6,676,500	7,938,832
Developer Contribution Plans - Cash		290,339	-	509,307
Proceeds from Sale of Assets		1,710,702	495,900	1,044,800
Net Cash Used in Investing Activities		(28,881,221)	(16,161,100)	(25,201,612)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of Borrowings	30(a)	(4,039,332)	(4,071,874)	(3,848,309)
Repayment for Principal Portion of Lease Liabilities	30(d)	(1,256,014)	(1,460,900)	(1,315,878)
Proceeds from New Borrowings	30(a)	11,766,400	9,893,100	-
Net Cash Provided by Financing Activities		6,471,054	4,360,326	(5,164,187)
Net Increase in Cash Held		10,351,196	2,918,600	(5,475,969)
Cash and Cash Equivalents at Beginning of Year		10,408,778	15,444,260	15,884,747
Cash and Cash Equivalents at End of the Year	20(a)	20,759,974	18,362,860	10,408,778

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

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2025

Note	2025 Actual \$	2025 Budget \$	2024 Actual \$	
OPERATING ACTIVITIES				
Revenue from Operating Activities				
General rates	28(a)	89,422,760	88,359,484	83,579,240
Rates excluding general rates	28(a)	602,439	599,100	584,461
Grants, subsidies and contributions	2(a)	7,681,297	7,774,500	7,812,673
Fees and charges	2(a)	37,309,282	35,785,700	34,123,210
Interest revenue	2(a)	7,983,801	6,226,400	7,704,434
Other revenue	2(a)	927,129	961,600	1,212,946
Profit on asset disposals		320,000	15,800	176,847
Fair value adjustments to financial assets at fair value through profit or loss		-	-	3,476
		144,246,708	139,722,584	135,197,287
Expenditure from Operating Activities				
Employee costs	2(b)	(60,155,571)	(56,680,100)	(53,606,870)
Materials and contracts		(53,642,175)	(52,133,200)	(49,125,129)
Utility charges		(4,719,481)	(4,564,300)	(4,413,381)
Depreciation on non-current assets		(32,026,418)	(34,506,400)	(32,343,677)
Interest expenses	2(b)	(2,103,709)	(1,684,630)	(2,258,774)
Insurance expenses		(1,356,963)	(1,412,400)	(1,345,715)
Other expenditure	2(b)	(1,611,672)	(7,779,880)	(2,187,327)
Loss on asset disposals		(2,234,745)	(1,009,400)	(3,516,536)
Fair value adjustments to financial assets at fair value through profit or loss		(7,103)	-	-
		(157,857,837)	(159,770,310)	(148,797,409)
Non cash amounts excluded from operating activities	29(a)	48,300,862	35,500,000	40,852,256
Amount Attributable to Operating Activities		34,689,733	15,452,274	27,252,134
INVESTING ACTIVITIES				
Inflows from investing activities				
Proceeds from capital grants, subsidies and contributions		3,091,414	6,676,500	7,938,832
Developer contribution plans - cash		540,586	3,293,300	2,951,392
Developer contribution plans - gifted assets		23,371,769	28,000,000	6,473,191
Proceeds from disposal of assets		1,710,702	495,900	1,044,800
		28,714,471	38,465,700	18,408,215
Outflows from investing activities				
Purchase of property, plant and equipment	9(a)	(6,307,744)	(15,935,800)	(19,120,360)
Purchase and construction of infrastructure		(6,414,963)	(16,140,700)	(17,046,483)
Infrastructure assets contributed by developers (gifted assets)		(23,371,769)	(28,000,000)	(6,473,191)
		(36,094,476)	(60,076,500)	(42,640,034)
Non-cash amounts excluded from investing activities	29(b)	(3,771,797)	4,716,800	7,448,171
Amount Attributable to Investing Activities		(11,151,802)	(16,894,000)	(16,783,648)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new borrowings	30(a)	11,766,400	9,893,100	-
Transfers from reserves	31	8,173,203	19,867,800	24,627,737
		19,939,603	29,760,900	24,627,737
Outflows from financing activities				
Repayment of borrowings	30(a)	(4,039,332)	(4,071,874)	(3,848,309)
Repayment for principal portion of lease liabilities	30(d)	(1,256,014)	(1,460,900)	(1,315,878)
Transfers to reserves	31	(35,474,432)	(23,036,400)	(28,132,702)
		(40,769,778)	(28,569,174)	(33,296,889)
Amount Attributable to Financing Activities		(20,830,175)	1,191,726	(8,669,152)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	29	14,934,490	250,000	13,135,156
Amount attributable to operating activities		34,689,733	15,452,274	27,252,134
Amount attributable to investing activities		(11,151,802)	(16,894,000)	(16,783,648)
Amount attributable to financing activities		(20,830,175)	1,191,726	(8,669,152)
Surplus / (Deficiency) after Imposition of General Rates		17,642,246	-	14,934,490

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

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2025

1. BASIS OF PREPARATION

The financial report of the City of Armadale which is a Class 1 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

The Local Government (Financial Management) Regulations 1996

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

The Local Government (Financial Management) Regulations 1996

Provide that:

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

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Critical accounting estimates and judgements

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

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

Actual results may differ from these estimates.

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

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

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment - note 9
 - Infrastructure - note 10
 - Expected credit losses on financial assets - note 5
 - Assets held for sale - note 3
 - Estimated useful life of intangible assets - note 8(a)
 - Measurement of employee benefits - note 17
 - Measurement of provisions - note 18

Fair value hierarchy information can be found in note 26.

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 32 of the financial report.

Initial application of accounting standards

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

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

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

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

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

New accounting standards for application in future years

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

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

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

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2025

2. REVENUE AND EXPENSES

a) Revenue

Contracts with Customers

Recognition of revenue is dependent 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/ Refund/ Warranties	Timing of Revenue Recognition
Grants, subsidies and contributions with customers	Community events, minor facilities, research, design, planning evaluation and services	Overtime/ Single point in time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations. On receipt of funds when there are no sufficiently specific performance obligations.
Fees and charges - licences, registrations, approvals	Building, Planning, development and animal management	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges - sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	At point of sale
Other revenue	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

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

Revenue Recognition

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

For the year ended 30 June 2025

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	-	-	90,025,199	-	90,025,199
Grants, subsidies and contributions	7,681,297	-	290,339	-	7,971,636
Fees and charges	36,963,132	-	346,150	-	37,309,282
Interest revenue	-	-	1,075,285	6,908,516	7,983,801
Other revenue	927,129	-	-	-	927,129
Capital grants, subsidies and contributions	-	3,091,414	-	-	3,091,414
Total	45,571,558	3,091,414	91,736,973	6,908,516	147,308,461

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	84,163,701	0	84,163,701
Grants, subsidies and contributions	7,812,673	0	509,307	0	8,321,980
Fees and charges	33,712,957	0	410,253	0	34,123,210
Interest revenue	0	0	970,375	6,734,059	7,704,434
Other revenue	1,212,946	0	0	3,476	1,216,422
Capital grants, subsidies and contributions	0	7,090,605	0	0	7,090,605
Total	42,738,576	7,090,605	86,053,636	6,737,535	142,620,352

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2025

2. REVENUE AND EXPENSES (Continued)

a) Revenue (Continued)

Assets and Services Acquired Below Fair Value

Contributed Assets

Note	2025 Actual \$	2024 Actual \$
10	23,371,769	6,473,188
	23,371,769	6,473,188

Interest Earnings

Interest on Reserve Funds

Rates Instalment and Penalty Interest (Refer Note 28(e))

Other Interest Earnings

30	4,326,350	4,767,727
28	1,075,285	970,375
	2,582,166	1,966,332
	7,983,801	7,704,434

b) Expenses

Auditor's Remuneration

Audit of the Annual Financial Report

Acquittals

	181,152	125,407
	12,500	43,040
	193,652	168,447

Employee Cost

Employee Benefit Cost

Other Employee Cost

	58,338,850	51,851,164
	1,816,721	1,755,706
	60,155,571	53,606,870

Finance Cost

Borrowing

Interest expense on Lease Liabilities

Accretion cost

30(a)	1,053,482	1,169,350
30(d)	78,747	52,522
18	970,818	1,036,902
	2,103,047	2,258,774

Other Expenditure

Expenses Council Members

Bank Charges

Government Charges

Sundry expenses

23	745,451	1,022,735
	215,877	264,633
	230,974	257,861
	419,370	642,098
	1,611,672	2,187,327

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2025

3. CASH AND CASH EQUIVALENTS

Note	2025 Actual \$	2024 Actual \$
Cash at Bank	20,743,114	10,392,368
Cash on Hand	16,860	16,410
Total Cash and Cash Equivalents	20,759,974	10,408,778
Comprises		
Unrestricted Cash and Cash Equivalents	12,260,977	381,459
Restricted Cash and Cash Equivalents	8,498,997	10,027,319
Unspent Grants/Contributions	0	-
Unspent Loans	30(c) 0	-
	20,759,974	10,408,778

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

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.

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

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to 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 the restrictions on financial assets can be found at Note 31.

4. FINANCIAL ASSETS

(a) Current Assets

Note	2025 Actual \$	2024 Actual \$
Financial Assets at Amortised Cost	165,250,739	143,749,523
Other Financial Assets at Amortised Cost		
Term Deposits	165,250,739	143,749,523
Held as		
- Unrestricted Other Financial Assets at Amortised Cost	7,961,796	18,793,079
- Restricted Other Financial Assets at Amortised Cost	20 157,288,943	124,956,444
	165,250,739	143,749,523

(b) Non-Current Assets

Financial Assets at Fair Value through Profit or Loss

Units in Local Government House Trust	159,239	166,342
Interest in Rivers Regional Council	83,170	83,170
	242,409	249,512

The accounting share applicable to the City as at 30 June 2025 is as of 30 June 2024

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

MATERIAL ACCOUNTING POLICIES

Other Financial Assets at Amortised Cost

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

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cashflows 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 are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cashflows using a current market rates. They are classified as level 2 fair values in their fair value hierarchy (see Note 26(i)) due to the observable market rates.

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

Financial Assets at Fair Value through Profit or Loss

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

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the City has 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 24.

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2025

5. TRADE AND OTHER RECEIVABLES

Current

Rates Receivable	9,496,218	9,534,429
Emergency Services Levy Receivables	723,925	1,924,768
Receivables for Employee Related Provisions	500,990	489,562
Sundry Receivables	5,242,308	3,584,363
Less : Expected Credit Loss	(28,031)	(11,445)
	15,935,410	15,521,677

Non-Current

Rates Deferred	1,035,843	961,138
ESL Deferred	113,601	102,344
	1,149,444	1,063,482

Disclosure of opening and closing balances related to contracts with customers

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

	30 June 2025 Actual \$	30 June 2024 Actual \$
Trade and other receivables from contracts with customers	5,242,308	3,584,363
Allowance for credit losses of trade receivables	(28,031)	(11,445)
Total trade and other receivables from contracts with customers	5,214,277	3,572,918

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade receivables

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

Other receivables

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

Measurement

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

Classification and subsequent measurement

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

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the 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.

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.

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2025

6. INVENTORIES

Current

Fuel and Materials

	2025 Actual \$	2024 Actual \$
Fuel and Materials	117,532	112,482
	117,532	112,482
Balance at beginning of year	112,482	163,449
Inventories expensed during the year	(3,798,361)	(3,013,267)
Write back/(down) of inventories to net realisable value	(17,025)	(39,029)
Additions to inventory	3,820,436	3,001,329
Balance at end of year	117,532	112,482

The following movements in inventories occurred during the year:

Balance at beginning of year

Inventories expensed during the year

Write back/(down) of inventories to net realisable value

Additions to inventory

Balance at end of year

MATERIAL ACCOUNTING POLICIES

General

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

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

Land Held for Resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and

Land Held for Resale (Continued)

Borrowing costs and holding charges incurred after development is completed are expensed.

Gain and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the City's intentions to release for sale.

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2025

7. OTHER ASSETS

Current

Prepayments

Accrued Revenue

	2025 Actual \$	2024 Actual \$
Prepayments	972,979	13,687
Accrued Revenue	3,638,951	4,539,072
	4,611,930	4,552,759

MATERIAL ACCOUNTING POLICIES

Other Current Assets

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

Accrued Revenue relates to the City's right to consideration for work and services completed but not billed at the end of the period.

8(a). REHABILITATION ASSET

Non-Current

Landfill Site Rehabilitation

Less : Revision to Estimates

Less : Amortisation

	2025 Actual \$	2024 Actual \$
Landfill Site Rehabilitation	19,425,986	22,441,615
Less : Revision to Estimates	(654,982)	(2,374,440)
Less : Amortisation	(571,353)	(641,189)
	18,199,651	19,425,986

8(b). LANDFILL CELL ASSET

Non-Current

Landfill Cell - Independent Valuation 2018

Transfer from WIP - Cost

Less : Depreciation

	2025 Actual \$	2024 Actual \$
Landfill Cell - Independent Valuation 2018	1,069,544	793,291
Transfer from WIP - Cost	(156,420)	401,146
Less : Depreciation	(48,393)	(124,893)
	864,731	1,069,544

MATERIAL ACCOUNTING POLICIES

Rehabilitation Asset and Landfill Cell Asset

Refer to Note 11 for the detail accounting policies of Rehabilitation asset and Landfill Cell asset.

9. PROPERTY, PLANT AND EQUIPMENT

(a) Movement in Balances

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

	Assets not subject to operating lease		Assets subject to operating lease		Total Property			Plant and equipment			Total Property Plant and Equipment
	Land-Freehold Land	Buildings	Buildings	Land-Freehold Land	Buildings	Work in Progress	Furniture and Equipment	Plant and Machinery	Work in Progress		
Balance at 1 July 2023	106,969,329	122,125,885	20,640,384	106,969,329	142,766,269	12,400,564	262,136,162	1,632,632	12,286,833	282,816	276,338,443
Additions	-	-	-	-	-	14,897,604	14,897,604	-	-	4,222,756	19,120,360
(Disposals)	-	(824,037)	-	-	(824,037)	-	(824,037)	-	(867,953)	-	(1,691,990)
Depreciation (expense)	-	(2,131,352)	(701,496)	-	(2,832,848)	-	(2,832,848)	(378,588)	(2,036,441)	-	(5,247,877)
Gifted Assets	-	387,013	-	-	387,013	-	387,013	-	-	-	387,013
Revaluation Surplus/(deficit)	-	-	-	-	-	-	-	234,290	-	-	234,290
Transfers from WIP	-	3,557,645	196,177	-	3,753,822	(3,781,464)	(27,642)	31,274	4,172,315	(4,243,954)	(68,007)
Transfers from/(to) other class of assets	-	(19,923)	-	-	(19,923)	872,403	852,480	-	-	156,541	1,009,021
Balance at 30 June 2024	106,969,329	123,095,231	20,135,065	106,969,329	143,230,296	24,389,107	274,588,732	1,519,608	13,554,754	418,159	290,081,253
Comprises:											
Gross carrying amount	106,969,329	166,505,371	26,028,177	106,969,329	192,533,548	24,389,107	323,891,984	4,311,135	20,440,067	418,159	349,061,345
Accumulated depreciation	-	(43,410,140)	(5,893,112)	-	(49,303,252)	-	(49,303,252)	(2,791,527)	(6,885,313)	-	(58,980,092)
Balance at 30 June 2024	106,969,329	123,095,231	20,135,065	106,969,329	143,230,296	24,389,107	274,588,732	1,519,608	13,554,754	418,159	290,081,253
Balance at 1 July 2024	106,969,329	123,095,231	20,135,065	106,969,329	143,230,296	24,389,107	274,588,732	1,519,608	13,554,754	418,159	290,081,253
Additions	-	-	-	-	-	4,336,585	4,336,585	-	-	2,100,240	6,436,825
(Disposals)	(980,000)	(174,313)	-	(980,000)	(174,313)	-	(1,154,313)	(43,031)	(398,260)	-	(1,595,604)
Depreciation (expense)	-	(3,361,773)	(1,843)	-	(3,363,616)	-	(3,363,616)	(383,763)	(2,031,848)	-	(5,779,227)
Transfers from WIP	-	23,935,964	-	-	23,935,964	(23,935,964)	-	2,900	1,602,064	(1,604,964)	-
Transfers from/(to) other class of assets	-	(55,232)	-	-	(55,232)	230,693	175,461	55,420	-	(359,962)	(129,081)
Balance at 30 June 2025	105,989,329	143,439,877	20,133,222	105,989,329	163,573,099	5,020,421	274,582,849	1,151,134	12,726,710	553,473	289,014,166
Comprises:											
Gross carrying amount	105,989,329	189,978,774	26,028,177	105,989,329	216,006,951	5,020,421	327,016,701	4,326,424	21,259,241	553,473	353,154,839
Accumulated depreciation	-	(46,538,897)	(5,894,955)	-	(52,433,852)	-	(52,433,852)	(3,175,290)	(8,531,531)	-	(64,140,673)
Balance at 30 June 2025	105,989,329	143,439,877	20,133,222	105,989,329	163,573,099	5,020,421	274,582,849	1,151,134	12,726,710	553,473	289,014,166

9. PROPERTY, PLANT AND EQUIPMENT

b) Carrying Value Measurements

Asset Class	Carrying amount		Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
	amount 2025	amount 2024					
(i) Fair Value							
Land & Buildings							
Land	105,989,329	106,969,329	2	Market approach using recent observable market data for similar properties/ income approach using discounted cashflow methodology.	Independent registered valuer	June 2022	Price per hectare/ market borrowing rate
Total Land	105,989,329	106,969,329					
Buildings - non-specialised	130,923,583	106,267,677	3	Cost approach using current replacement cost	Management valuation	June 2022	Construction cost and current condition, residual values and remaining useful life assessments inputs
Buildings - specialised	32,649,516	36,962,619	2	Market approach using recent observable market data for similar properties/ income approach using discounted cashflow methodology	Independent valuer and Management valuation	June 2022	Price per square metre/ market borrowing rate
Total Buildings	163,573,099	143,230,296					

Level 3 inputs are 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 of Armadale to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

(ii) Cost

Furniture and Equipment
Not applicable N/A

Plant and Equipment
Not applicable N/A

10. INFRASTRUCTURE

(a) Movement in Balances

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

	Roads \$	Drainage \$	Pathways \$	Parks and Reserves \$	Waste Infrastructure \$	Other Infrastructure \$	Work in Progress \$	Total Infrastructure \$
Balance at 1 July 2023	770,915,256	290,878,470	79,285,036	53,604,644	2,936,171	1,161,633	31,140,718	1,229,921,928
Additions	-	-	-	-	-	-	16,609,936	16,609,936
Gifted Assets	1,381,085	1,878,203	2,179,492	647,395	-	-	-	6,086,175
(Disposals)	(78,719)	(204,346)	-	(887,536)	-	(44,050)	(1,410,087)	(2,624,738)
Depreciation (expense)	(11,751,611)	(5,354,316)	(2,580,260)	(4,924,388)	(311,641)	(136,148)	-	(25,058,364)
Transfers from WIP	13,359,111	604,814	1,043,668	11,634,987	254,646	44,405	(26,941,631)	-
Transfers from/(to) other class of assets	-	(62,783)	-	82,706	-	-	(1,028,945)	(1,009,022)
Balance at 30 June 2024	773,825,122	287,740,042	79,927,936	60,157,808	2,879,176	1,025,840	18,369,991	1,223,925,915
Comprises:								
Gross carrying amount	1,008,355,113	416,994,585	109,836,448	94,714,264	5,806,185	3,071,665	18,369,991	1,657,148,251
Accumulated depreciation	(234,529,991)	(129,254,543)	(29,908,512)	(34,556,456)	(2,927,009)	(2,045,825)	-	(433,222,336)
Balance at 30 June 2024	773,825,122	287,740,042	79,927,936	60,157,808	2,879,176	1,025,840	18,369,991	1,223,925,915

	Roads \$	Drainage \$	Pathways \$	Parks and Reserves \$	Waste Infrastructure \$	Other Infrastructure \$	Work in Progress \$	Total Infrastructure \$
Balance at 1 July 2024	773,825,122	287,740,042	79,927,936	60,157,808	2,879,176	1,025,840	18,369,991	1,223,925,915
Additions	-	-	-	-	-	-	6,313,426	6,313,426
Gifted Assets	4,491,658	13,842,338	3,924,180	790,322	299,395	23,876	-	23,371,769
(Disposals)	(1,268,811)	(415,499)	(161,620)	(183,753)	(39,622)	(905)	-	(2,070,210)
Depreciation (expense)	(10,776,206)	(5,208,340)	(3,189,266)	(4,893,954)	(220,093)	(111,995)	-	(24,399,854)
Adjustments - Depn	-	-	87,036	-	-	(87,036)	-	-
Revaluation Surplus/(deficit)	-	-	46,967,743	-	-	-	-	46,967,743
Transfers from WIP	1,392,327	861,877	2,366,490	4,847,044	142,186	19,384	(9,629,308)	-
Transfers from/(to) other class of assets	11,558	(91,599)	(87,036)	80,041	-	87,036	257,957	257,957
Balance at 30 June 2025	767,675,648	296,728,819	129,835,463	60,797,508	3,061,042	956,200	15,312,066	1,274,366,746
Comprises:								
Gross carrying amount	1,012,289,617	430,945,897	173,893,741	100,037,749	4,787,166	3,197,529	15,312,066	1,740,463,765
Accumulated depreciation	(244,613,969)	(134,217,078)	(44,058,278)	(39,240,241)	(1,726,124)	(2,241,329)	-	(466,097,019)
Balance at 30 June 2025	767,675,648	296,728,819	129,835,463	60,797,508	3,061,042	956,200	15,312,066	1,274,366,746

(i) INFRASTRUCTURE

b) Carrying Value Measurements

Asset Class	Carrying amount 2025	Carrying amount 2024	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Infrastructure - Roads	767,675,648	773,825,122	3	Cost approach using current replacement cost	Management Valuation	June 2023	Construction cost and current condition, residual values and remaining useful life assessments inputs
Infrastructure - Drainage	296,728,819	287,740,042	3	Cost approach using current replacement cost	Management Valuation	June 2023	Construction cost and current condition, residual values and remaining useful life assessments inputs
Infrastructure - Pathways	129,835,463	79,927,936	3	Cost approach using current replacement cost	Independent Registered Valuers	June 2025	Construction cost and current condition, residual values and remaining useful life assessments inputs
Infrastructure - Parks and Reserves	60,797,508	60,157,808	3	Cost approach using current replacement cost	Management Valuation	June 2023	Construction cost and current condition, residual values and remaining useful life assessments inputs
Infrastructure - Waste Infrastructure	3,061,042	2,879,176	3	Cost approach using current replacement cost	Management Valuation	June 2023	Construction cost and current condition, residual values and remaining useful life assessments inputs
Infrastructure - Other	956,200	1,025,840	3	Cost approach using current replacement cost	Management Valuation	June 2023	Construction cost and current condition, residual values and remaining useful life assessments inputs
Infrastructure - Landfill Cell	864,731	1,069,544	3	Cost approach using current replacement cost	Management Valuation	June 2023	Construction cost and current condition, residual values and remaining useful life assessments inputs

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

The carrying amount of Infrastructure Pathways rose due to revaluation, with total path increasing by 5.2% compared to previous revaluation, alongside significant cost escalation in current replacement costs. During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2025

11. FIXED ASSETS

(a) Depreciation

Depreciation Rates

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

Asset Class	Useful Life
Buildings	30 - 180 years
Electronic Equipment	2 - 3 years
Furniture and Equipment	5 - 15 years
Plant and Machinery:	
Motor Vehicles	2 - 10 years
Major Plants	5 - 20 years
Minor Plant and Equipment	1 - 30 years
Roads:	
Sealed	15 - 80 years
Pavements	40 - 120 years
Gravel	10 years
Kerb	50 years
Formation	Not depreciated
Road Bridges	30 - 80 years
Drainage:	
Storm Water	25 - 120 years
Subsoil	25 - 120 years
Water Harvesting Devices	50 years
Parks and Reserves:	
Playground Equipment	10 - 40 years
Bores and Pumps	10 - 50 years
Artworks, Memorials and Signs	10 - 80 years
POS Structures	10 - 50 years
Active Areas and Hardscape	15 - 50 years
POS Furniture and Infrastructure	10 - 30 years
Boardwalks and Bridges	10 - 30 years
Retaining Walls and Walls	35 - 50 years
Fences/ Gates	20 - 50 years
Electrical	25 - 30 years
POS Lighting	10 - 50 years
Pathways	20 - 50 years
Waste/ Other Infrastructure	15 - 70 years
Landfill Cell	15 - 50 years
Community Art	No depreciation
Right of Use Asset - Building, and Plant & Equipment	Based on the remaining lease term

(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:

	2025 Actual \$	2024 Actual \$
Buildings	266,596	339,357
Furniture and Equipment	981,999	84,556
Roads	16,885,653	-
Drainage	913,767	-
Plant & Machinery	3,000	-
Other Infrastructure	926,973	-
Landfill Cell	3,982,000	2,222,000
Parks and Reserves	6,905,886	34,487
	30,865,874	2,680,400

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2025

11. FIXED ASSETS

MATERIAL ACCOUNTING POLICIES

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable Value

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

local government controls.

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

Revaluation

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

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

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

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

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

Depreciation

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

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

Depreciation on revaluation

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

- The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset.
- 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 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 the intangible asset 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 Note 8(a)

Impairment

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

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

Gains or losses on disposal

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

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2025

12. LEASES

(a) Right of Use Assets

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

	Right of use assets Building	Right of use assets Plant & Equipment	Right of use assets Motor Vehicle	Right of use assets Total
	\$	\$	\$	\$
Balance at 1 July 2023	1,368,801	2,064,353	59,956	3,493,110
Additions	88,503	(37,259)	934	52,178
Written off (cancelled lease agreements)	(412,085)	(786,100)	(5,101)	(1,203,286)
Depreciation	(563,326)	(682,315)	(25,713)	(1,271,354)
Balance at 30 June 2024	481,893	558,679	30,076	1,070,648
Gross balance amount at 30 June 2024	3,154,481	2,880,541	79,745	6,114,767
Accumulated depreciation at 30 June 2024	(2,672,588)	(2,321,862)	(49,669)	(5,044,119)
Balance at 30 June 2024	481,893	558,679	30,076	1,070,648
Balance at 1 July 2024	481,893	558,679	30,076	1,070,648
Additions	3,969,672	375,648	64,653	4,409,973
Depreciation	(608,612)	(591,929)	(27,050)	(1,227,591)
Balance at 30 June 2025	3,842,953	342,398	67,679	4,253,030
Gross balance amount at 30 June 2025	7,073,892	3,306,274	144,115	10,524,281
Accumulated depreciation at 30 June 2025	(3,230,939)	(2,963,876)	(76,436)	(6,271,251)
Balance at 30 June 2025	3,842,953	342,398	67,679	4,253,030

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

	Note	2025 Actual \$	2024 Actual \$
Depreciation on Right of Use Asset		1,227,591	1,271,354
Interest Expense on Lease Liabilities	30(d)	78,747	52,522
Short-term Lease Payments Recognised as Expense		433,073	463,630
Total Amount Recognised in the Statement of Comprehensive Income		1,739,411	1,787,506
Cash Outflow from Leases			
Interest expense on lease liabilities		(78,747)	(52,522)
Lease principal expense	30(d)	(1,256,014)	(1,315,878)
Total Cash Outflow from Leases		(1,334,761)	(1,368,400)
(b) Lease Liabilities			
Current		607,169	1,015,448
Non-current		3,710,504	114,935
	30(d)	4,317,673	1,130,383

MATERIAL ACCOUNTING POLICIES

Leases

At inception of a contract, the City assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified 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 remaining 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.

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 11 under revaluation for details on the material accounting policies applying to vested improvements.

Right-of-use assets - depreciation

Right of use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shortest. 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.

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2025

13. INVESTMENT PROPERTY

Non-current assets - at reportable value

Carrying balance at 1 July
Capitalised subsequent expenditure
Closing balance at 30 June

	2025 Actual \$	2025 Budget \$	2024 Actual \$
Carrying balance at 1 July	20,836,561	20,485,352	20,640,384
Capitalised subsequent expenditure	-	-	196,177
Closing balance at 30 June	20,836,561	20,485,352	20,836,561
Amounts recognised in profit or loss for investment properties			
Rental income	1,465,732	-	1,487,647
Total	1,465,732	-	1,487,647

Leasing arrangements

Investment properties are leased to tenants under long-term operating leases with rentals payable monthly. Minimum lease payments receivable on leases of investment properties are as follows:

Minimum lease payments under non-cancellable operating leases of investment properties not recognised in the financial statements are receivable as follows:

	2025 Actual \$	2025 Budget \$	2024 Actual \$
Less than 1 year	1,227,037	-	1,126,315
1 to 2 years	-	-	-
2 to 3 years	-	-	-
3 to 4 years	-	-	-
4 to 5 years	-	-	-
> 5 years	-	-	-
Total	1,227,037	-	1,126,315

MATERIAL ACCOUNTING POLICIES

Investment properties

Investment properties are principally freehold buildings, held for long-term rental yields and not occupied by the City.

In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are investment properties, are shown at their reportable value.

Reportable value for the purposes of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date.

Revaluation

In accordance with the regulatory framework, investment properties are required to be revalued whenever required by AASB 140 and, in any event, every five years.

Fair value of investment properties

A management valuation was performed to determine the fair value of investment properties. The main Level 3 inputs used in the valuation were discount rates, yields, expected vacancy rates and rental growth rates estimated by management based on comparable

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2025

14. TRADE AND OTHER PAYABLES

Current

	2025 Actual \$	2024 Actual \$
Sundry Creditors	3,546,904	2,153,746
Accrued Salaries and Wages	1,251,042	793,844
Accrued Expenses	4,465,615	6,244,541
Revenue Received in Advance	399,963	241,064
Rates in Advance	8,886,873	8,392,432
ESL Liability	193,864	-
Deposits and Bonds	6,801,996	6,623,389
	25,546,257	24,449,016

MATERIAL ACCOUNTING POLICIES

Financial liabilities

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

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

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and 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 normally 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

15. OTHER LIABILITIES

Current

	2025 Actual \$	2024 Actual \$
Capital Grant/ Contributions Liabilities	3,079,343	6,846,688
	3,079,343	6,846,688

Non Current

	2025 Actual \$	2024 Actual \$
Capital Grant/ Contributions Liabilities	49,797,823	35,904,609
	49,797,823	35,904,609

Reconciliation of Changes in Capital Grant/ Contribution Liabilities

	2025 Actual \$	2024 Actual \$
Opening Balance	42,751,297	275,104
Additions	13,217,283	49,566,798
Revenue from capital grant/ contributions held as a liability at the start of the period	- 3,091,414	- 7,090,605
	52,877,166	42,751,297

Expected Satisfaction of Capital Grant/ Contribution Liabilities

	2025 Actual \$	2024 Actual \$
Less than 1 year	3,079,343	6,846,688
1 to 2 years	4,548,900	4,026,200
2 to 3 years	14,619,000	12,138,600
3 to 4 years	20,996,499	11,748,600
4 to 5 years	9,633,424	7,991,209
> 5 years	-	-
	52,877,166	42,751,297

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

MATERIAL ACCOUNTING POLICIES

Contract Liabilities

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

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

Capital Grant/ Contribution Liabilities

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

Non-current Capital grant/ contribution liabilities fair values are based on discounted cash flows of expected cash flows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 26) due

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2025

16. BORROWINGS

	Note	2025			2024		
		Current \$	Non-current \$	Total \$	Current \$	Non-current \$	Total \$
Secured							
WA Treasury Corporation		4,098,309	37,349,408	41,447,717	4,039,334	29,681,316	33,720,650
Total Secured Borrowings	30(a)	4,098,309	37,349,408	41,447,717	4,039,334	29,681,316	33,720,650

Secured Liabilities and Assets Pledged as Security

The loans from WA Treasury Corporation is secured by a floating charge over the assets of the City of Armadale.

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

MATERIAL 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 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 26) due to the unobservable inputs, including own credit risk.

Risk

Information regarding exposure to risk can be found at Note 24. Details of individual borrowings required by regulations are provided at Note 30(a).

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2025

17. EMPLOYEE RELATED PROVISIONS

Current Provisions

Annual Leave
Long Service Leave
Other employee leave provisions

Employee related other provisions

Employment on-costs
Total current employee related provisions

Non-current Provisions

Long Service Leave

Employee related other provisions

Employment on-costs
Total non-current employee related provisions

Total Employee Benefits Provisions

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:

	2025 Actual \$	2024 Actual \$
Within 12 months of the end of the reporting period		
Annual Leave	3,085,590	2,648,345
Long Service Leave	3,754,170	3,225,801
Other Leave	479,862	318,658
More than 12 months after the end of the reporting period		
Annual Leave	1,293,059	1,653,815
Long Service Leave	464,861	495,350
Expected reimbursements of employee related provisions from other WA local governments	500,990	489,562
Expected payable of employee related provisions to other WA local governments	416,993	415,931
	9,995,525	9,247,462

MATERIAL ACCOUNTING POLICIES

Employee Benefits

The City's obligations for employees' annual leave, and long service 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.

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2025

18. OTHER PROVISIONS

Provision for Rehabilitation of Landfill Site

Movement

Balance at the Beginning of the Year
Provision Made During the Year
Change in Estimates*
Unwinding Discount

Balance at the End of the Year

Provision for Rehabilitation of Landfill Site - Current
Provision for Rehabilitation of Landfill Site - Non-Current

	2025 Actual \$	2024 Actual \$
Balance at the Beginning of the Year	23,070,759	24,443,698
Provision Made During the Year		
Change in Estimates*	(682,527)	(2,409,841)
Unwinding Discount	970,818	1,036,902
Balance at the End of the Year	23,359,050	23,070,759
Provision for Rehabilitation of Landfill Site - Current	15,919,444	10,907,463
Provision for Rehabilitation of Landfill Site - Non-Current	7,439,606	12,163,296
	23,359,050	23,070,759

* The change in estimates is attributable to changes cost estimates and method of calculation along with changes in the inflation and discount rates due to changes in economic conditions.

Other Provisions

A provision 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.

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 local government.

Provision for Rehabilitation of Landfill Site

Under the licence for the operation of the Armadale City waste landfill site, the City has a legal obligation to restore the site.

The estimated future obligations include the cost of restoring the affected areas and continued monitoring of the site.

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

MATERIAL ACCOUNTING POLICIES

Provisions

Provisions are recognised when the City has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Provision for Site Rehabilitation

A provision for the future costs associated with closing and restoring the landfill is recognised as a liability within the financial accounts. The nature of work planned by the City includes cell capping, landform reconstruction, dismantling of site operating facilities and implementation of a revegetation plan to suit the final land use. The cost is provided at the present value of the expenditure expected to be incurred, using estimated cash flows based on current prices. The unwinding of rehabilitation obligation is included in the Statement of Comprehensive Income. Estimated future rehabilitation costs are reviewed regularly and adjusted as appropriate for new circumstances or change in law or technology. Changes in estimates are capitalised or revised against the relevant asset. Estimates are discounted at a discount rate that reflects current market assessment of time value of money.

During the 2017/18 financial year, the City appointed an independent valuer to conduct an evaluation of potential site rehabilitation costs followed by an initial measurement and recognition of Landfill Cell asset.

The discounted present value of the future capping expenditure is amortised on a straight line basis over the anticipated lives of the current cell phases.

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2025

19. REVALUATION SURPLUS

	2025	2025	2025	2024	2024	2024	2024	2024
	Opening Balance	Increment/(Decrement)	Transfer to/from Retained Surplus	Closing Balance	Opening Balance	Increment/(Decrement)	Transfer to Retained Surplus	Closing Balance
Revaluation surplus - Land - Vested Land	93,768,126	-	-	93,768,126	93,768,126	-	-	93,768,126
Revaluation surplus - Building	38,890,195	-	-	38,890,195	39,002,217	-	(112,022)	38,890,195
Revaluation surplus - Furniture & Equipment	396,056	-	-	396,056	161,766	234,290	-	396,056
Revaluation surplus - Plant & Machinery	(36,240)	-	(27,735)	(63,975)	57,970	-	(94,210)	(36,240)
Revaluation surplus - Infrastructure Roads	736,637,099	-	(1,089,061)	735,548,038	581,705,767	-	154,931,332	736,637,099
Revaluation surplus - Infrastructure Drainage	205,822,121	-	(360,940)	205,461,181	202,900,472	-	2,921,649	205,822,121
Revaluation surplus - Infrastructure Pathways	58,335,552	46,967,742	(255,980)	105,047,314	58,335,552	-	-	58,335,552
Revaluation surplus - Infrastructure Parks & Gardens	10,742,281	-	91,249	10,833,530	10,381,214	-	361,067	10,742,281
Revaluation surplus - Infrastructure Waste	(474,066)	-	543,091	69,025	(459,798)	-	(14,268)	(474,066)
Revaluation surplus - Infrastructure Landfill Cell	943,990	-	-	943,990	943,990	-	-	943,990
Revaluation surplus - Infrastructure Other	1,135,649	-	(2,196)	1,133,453	1,260,639	-	(124,990)	1,135,649
Revaluation surplus - Landfill Site Rehabilitation	1,858,717	-	-	1,858,717	1,858,717	-	-	1,858,717
	1,148,019,480	46,967,742	(1,101,572)	1,193,885,650	989,916,632	234,290	157,868,558	1,148,019,480

As the Council has disposed off infrastructure assets during the year, relevant balances in the revaluation surplus account have been transferred to retained surplus.

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2025

20. NOTES TO THE STATEMENT OF CASH FLOWS

a) Reconciliation of Cash

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

Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
Cash and Cash Equivalents	20,759,974	18,362,861	10,408,778

Restrictions

The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:

- Cash and Cash Equivalents	3	8,498,997	-	10,027,319
- Financial Assets at Amortised Cost	4	157,288,943	133,115,460	124,956,444
		165,787,940	133,115,460	134,983,763

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

Restricted Reserve Accounts	31	159,120,863	133,115,460	131,819,634
Unspent Grants/Contributions		2,284,272	-	2,828,068
Unspent Loans	30(c)	4,382,805	-	336,061
Total Restricted Financial Assets		165,787,940	133,115,460	134,983,763

b) Reconciliation of Net Cash Provided by Operating Activities to Net Result

Net Result	13,392,640	17,922,074	2,915,066
Non-cash Items:			
Depreciation	31,455,065	34,506,400	31,702,488
Amortisation	571,353	-	641,189
Accretion Charge	970,818	-	1,036,902
Expected Credit Loss/(Reversal)	16,586	-	22,050
Profit on Sale of Asset	(320,000)	-	(176,847)
Loss on Sale of Asset	2,234,745	993,600	3,516,536
Increase in Investment	7,103	-	(3,476)
Developer Contribution Plans - Gifted Assets	(23,371,769)	(28,000,000)	(6,473,191)
Changes in Assets and Liabilities:			
(Increase) / Decrease in Receivables	(529,301)	-	(5,208,937)
(Increase) / Decrease in Inventories	(5,050)	-	50,967
Increase / (Decrease) in Payables	1,097,241	-	203,613
Increase / (Decrease) in Provisions	748,063	-	1,207,368
Increase / (Decrease) in Capital Grant/ Contribution Liabilities	10,125,869	4,716,800	10,255,173
Grants and Contributions for Asset Development	(3,091,414)	-	(11,847,679)
Developer Contribution Plans - Cash	(250,247)	(3,293,300)	(2,442,085)
Developer Contribution Plans - Contributions Payments	(290,339)	(12,126,199)	(509,307)
Net Cash from Operating Activities	32,761,363	14,719,375	24,889,830

c) Undrawn Borrowing Facilities
Credit Standby Arrangements

Bank overdraft limit	-	-	-
Bank overdraft at balance date	-	-	-
Credit card limit	18,000	-	18,000
Credit card balance at balance date	-	-	-
Total Amount of Credit Unused	18,000	-	18,000

Loan Facilities

Loan facilities - current	4,098,309	-	4,039,334
Loan facilities - non-current	37,349,408	-	29,681,316
Lease liabilities - current	607,169	-	1,015,448
Lease liabilities - non-current	3,710,504	-	114,935
Total Facilities in Use at Balance Date	45,765,390	-	34,851,033

21. CONTINGENT LIABILITIES

Contaminated Sites

Under *Contaminated Sites Act 2023*, the City is required to report known and suspected contaminated sites of the City's administration area to the Department of Environment and Conservation (DEC). In accordance with the Act, DEC classifies these sites on the basis of the risk to human health, the environment and environmental values. Where sites are classified as contaminated - remediation required or possibly contaminated - investigation required, the City may have a liability in respect of investigation or remediation expenses.

The City is currently monitoring the following contaminated or possibly contaminated sites.

Site Description	Site ID	Number of Parcel	Parcel Identifier	Remediation Status
Landfill, 3906 Springdale Rd, Karragullen 6111.	1864511	1	P218591 3906	Remediated for restricted use
Albany Highway Road reserve, east of Caltex Service Station, 2877 Albany Hwy,	3433677	3	P ROAD	Remediated for restricted use

A provision has been recognised to cover the cost of investigation and remediation of landfill site. The City is unable to assess the outcome of the classification process for the remaining three sites, and accordingly, it is not practicable to estimate the potential financial effect or to identify the uncertainties relating to the amount or timing of any outflow.

22. CAPITAL AND LEASING COMMITMENTS

Capital Expenditure Commitments

Contracted for:

- capital expenditure projects
- plant and machinery purchases

Payable:

- not later than one year

The capital expenditure projects outstanding at the end of the current reporting period is represented by the following expenditure groups:

Group	2025 Actual \$	2024 Actual \$
Drainage	-	32,431
Land / Buildings	13,662,121	1,342,302
Parks	1,760,219	1,666,533
Pathways	4,000	58,658
Plant / Machinery	393,212	715,183
Furniture and equipment	78,524	-
Roads	1,063,018	139,561
Other Infrastructure	-	15,802
Waste Infrastructure	110,103	122,093
	17,071,197	4,092,563

23. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

Mayor

- Mayor's Annual Allowance
- Meeting Attendance Fee
- Annual Allowance for ICT Expenses
- Travel and Accommodation Expenses

Deputy Mayor

- Deputy Mayor's Annual Allowance
- Meeting Attendance Fee
- Annual Allowance for ICT Expenses
- Travel and Accommodation Expenses

All Other Council Members

- Meeting attendance Fees
- Annual Allowance for ICT Expenses
- Travel and Accommodation Expenses
- Provision for superannuation

Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
	97,140	97,140	93,400
	51,400	51,400	49,400
	3,793	3,793	3,646
	-	14,718	-
	152,333	167,051	146,446
	24,340	24,340	23,044
	34,278	34,278	32,957
	3,793	3,793	3,646
	440	2,111	2,292
	62,851	64,522	61,939
	445,614	445,614	418,411
	49,309	49,309	46,284
	23,636	27,443	23,479
	11,707	75,100	-
	530,266	597,466	488,174
	745,450	829,039	696,559

(b) Key Management Personnel (KMP) Compensation

The total remuneration of KMP of the City during the year are as follows:

	2025 Actual \$	2024 Actual \$
Short term employee benefits	1,493,863	1,376,545
Post employment benefits	162,917	180,720
Other long term benefits	24,601	31,021
	1,681,381	1,588,286

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 City's superannuation contributions.

Other long-term benefits

These amounts represent long service benefits accruing during the year.

Termination benefits

These amounts represent termination benefits paid to KMP.

Council Member Costs

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

23. RELATED PARTY TRANSACTIONS (Continued)

Transaction 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 related party transactions occurred with the below related parties during the 2024/25 financial year. There were also no committed agreements with the said related parties as at the balance date.

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 elected 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.

24. 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. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

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

	Weighted Average Interest Rate %	Carrying Amounts \$	Fixed Interest Rate \$	Variable Interest Rate \$	Non Interest Bearing \$
2025					
Cash and cash equivalents	4.24%	20,759,974	-	20,743,114	16,860
Financial assets at amortised cost - term deposits	4.94%	165,250,739	165,250,739	-	-
2024					
Cash and cash equivalents	3.90%	10,408,778	-	10,392,368	16,410
Financial assets at amortised cost - term deposits	4.79%	143,749,523	143,749,523	-	-

Sensitivity

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

	2025 \$	2024 \$
Impact of a 1% movement in interest rates on profit and loss and equity*	207,431	103,924

* 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 30(d).

24. 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 2024 or 1 July 2025 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of 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 2025 and 30 June 2024 was determined as follows for trade receivables.

	Less than 1 month past due	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2025					
Trade and other receivables					
Expected credit loss	0.61%	0.61%	0.61%	0.61%	
Gross carrying amount	3,578,382	185,805	27,225	816,620	4,608,032
Loss allowance	21,769	1,130	166	4,966	28,031
30 June 2024					
Trade and other receivables					
Expected credit loss	0.38%	0.38%	0.38%	0.46%	
Gross carrying amount	1,858,719	38,231	53,730	873,787	2,824,467
Loss allowance	7,034	145	203	4,063	11,445

24. 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:

	Trade and Other Receivable	
	2025 Actual	2024 Actual
Opening loss allowance as at 1 July	11,445	33,495
Increase in loss allowance recognised in profit or loss during the year	33,314	-
Receivables written off during the year as uncollectible	(16,728)	(9,716)
Unused amount reversed	-	(12,334)
Closing loss allowance at 30 June	28,031	11,445

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.

(c) Liquidity risk

Payables and borrowings

Payables are 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 20(c).

	Due within 1 year \$	Due between 1 & 5 years \$	Due after 5 years \$	Total contractual cash flows \$	Carrying values \$
2025					
Trade and other payables	25,546,257	-	-	25,546,257	25,546,257
Borrowings	5,579,278	24,829,091	20,403,482	50,811,851	41,447,717
Lease liabilities	250,117	123,400	-	373,517	4,317,673
	31,375,652	24,952,491	20,403,482	76,731,625	71,311,647
2024					
Trade and other payables	24,449,016	-	-	24,449,016	24,449,016
Borrowings	5,406,124	23,332,173	18,630,700	47,368,997	33,720,650
Lease liabilities	1,033,288	117,619	-	1,150,907	1,130,383
	30,888,428	23,449,792	18,630,700	72,968,920	59,300,049

25. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There have been no significant events of a material nature to report since the end of the financial year.

26. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

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

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

These non-financial assets are assessed in accordance with the regulatory framework detailed in Note 11.

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

27. FUNCTION AND ACTIVITY

(a) Service objectives and descriptions

City operations as disclosed in these financial statements 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 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 local government 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.	Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home care programs and youth services.
Housing To provide and maintain elderly residents housing.	Provision and maintenance of elderly residents housin.
Community Amenities To provide services required by the community.	Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.
Recreation and Culture To establish and effectively manage infrastructure and resources which will help the social well being of the community.	beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.
Transport To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.
Economic Services To help promote the local government and its economic wellbeing.	Tourism and area promotion including the maintenance and operation of a caravan park, Provision of rural services including weed control, vermin control and standpipes. Building Control.
Other Property and Services To monitor and control operating accounts.	Private works operation, plant repair and costs.
Maintenance of public halls, civic centres, aquatic centre,	

27. FUNCTION AND ACTIVITY (Continued)

(b) Income and expenses

	2025 Actual \$	2025 Budget \$	2024 Actual \$
Income excluding grants, subsidies and contributions			
General Purpose Funding	94,331,838	99,646,374	89,687,476
Governance	6,683,148	77,400	5,939,892
Law, Order and Public Safety	405,449	623,000	489,582
Health	278,202	223,600	280,665
Education and Welfare	4,089,287	3,847,500	3,827,969
Community Amenities	22,314,326	23,636,900	19,902,490
Recreation and Culture	5,333,700	4,664,100	4,952,766
Transport	247,591	735,100	414,765
Economic Services	2,171,743	888,500	1,457,860
Other Property and Services	588,587	172,900	431,148
	136,443,871	134,515,374	127,384,613
Grants, subsidies and contributions			
General Purpose Funding	2,625,889	2,926,100	3,418,600
Law, Order and Public Safety	203,579	207,000	200,355
Health	621	500	103
Education and Welfare	665,268	555,200	671,199
Community Amenities	1,512,194	1,357,600	1,003,371
Recreation and Culture	545,013	65,800	684,131
Transport	2,472,026	75,000	2,278,078
Economic Services	61,481	40,000	65,450
Other Property and Services	-	-	695
	8,086,071	5,227,200	8,321,982
Capital grants, subsidies and contributions			
Law, Order and Public Safety	1,885	-	819,451
Education and Welfare	292,510	-	-
Community Amenities	291,695	-	188,899
Recreation and Culture	1,887,317	8,340,800	1,757,811
Transport	24,035,257	29,629,000	11,670,342
Other Property and Services	204,766	-	1,569,379
	26,713,430	37,969,800	16,005,882
Total Income	171,243,372	177,712,374	151,712,477
Expenses			
General Purpose Funding	(2,019,362)	(2,577,800)	(1,423,961)
Governance	(28,710,629)	(26,828,686)	(26,876,148)
Law, Order and Public Safety	(3,370,630)	(2,771,300)	(2,677,488)
Health	(2,317,538)	(2,393,066)	(2,221,891)
Education and Welfare	(3,737,815)	(4,800,973)	(3,775,399)
Community Amenities	(29,097,139)	(34,281,502)	(28,486,193)
Recreation and Culture	(41,000,701)	(30,220,975)	(39,085,606)
Transport	(34,208,520)	(36,697,845)	(32,630,515)
Economic Services	(4,039,517)	(3,617,095)	(3,662,843)
Other Property and Services	(9,348,880)	(15,598,768)	(7,957,367)
	(157,850,731)	(159,788,010)	(148,797,411)
Net Result for the Period	13,392,641	17,924,364	2,915,066

27. FUNCTION AND ACTIVITY (Continued)

(c) Fees and Charges

	2025 Actual \$	2025 Budget \$	2024 Actual \$
General Purpose Funding	2,186,723	2,001,100	2,520,934
Governance	168,156	52,900	116,686
Law, Order and Public Safety	404,902	616,600	489,272
Health	277,276	221,800	279,098
Education and Welfare	4,090,006	3,845,600	3,824,530
Community Amenities	22,197,103	23,320,900	19,858,827
Recreation and Culture	5,323,739	4,411,000	4,935,573
Transport	246,509	165,100	213,175
Economic Services	1,836,969	874,500	1,416,222
Other Property and Services	577,900	276,200	468,893
Total	37,309,283	35,785,700	34,123,210

(d) Total Assets

	2025 Actual \$	2024 Actual \$
General Purpose Funding	196,747,067	165,326,000
Governance	107,084,565	107,978,810
Law, Order and Public Safety	2,230,892	2,480,611
Health	113,279	79,050
Education and Welfare	528,685	600,901
Community Amenities	66,633,854	70,373,812
Recreation and Culture	138,858,551	84,101,810
Transport	1,085,458,608	1,082,839,543
Economic Services	8,397,310	8,307,574
Other Property and Services	188,712,949	189,143,448
Total	1,794,765,760	1,711,231,559

28. RATING INFORMATION

(a) Rates

RATE TYPE Differential general rate / general rate	Rate in Cents \$	Number of Properties #	2025 Actual Rate Revenue \$		2025 Actual Interim Rates \$		2025 Budget Rateable Value \$		Rate in Cents \$	Number of Properties #	2025 Budget Rate Revenue \$		2025 Budget Interim Rate Revenue \$		2024 Actual Total Revenue \$	
			Rate	Revenue	Rate	Revenue	Rateable Value	Rate			Revenue	Rate	Revenue	Rate	Revenue	Rate
Gross rental valuations																
Gross Rental Value Lands																
Group 1 - Vacant	15.1463	951	2,813,114	2,761,497	(51,617)	18,400,806	18,572,946	761	2,813,130	2,813,130	-	2,813,130	-	2,795,985	2,795,985	
Group 2 - Residential Improved	9.7708	31,063	60,336,470	62,208,127	1,871,657	647,061,211	618,748,447	30,993	60,449,796	60,449,796	994,794	61,444,590	994,794	57,794,536	57,794,536	
Group 3 - Business Improved	10.1961	817	12,329,006	12,865,007	536,001	129,489,698	118,811,691	813	12,113,108	12,113,108	-	12,113,108	-	11,850,241	11,850,241	
Unimproved valuations																
Unimproved Value Lands	0.4940	121	625,187	651,004	25,817	127,475,500	140,996,000	124	696,583	696,583	-	696,583	-	678,757	678,757	
Sub-Total		32,952	922,427,215	76,103,777	2,361,858	922,427,215	897,123,084	32,691	76,072,617	76,072,617	994,794	77,067,411	994,794	73,059,519	73,059,519	
Minimum payment																
Gross rental valuations																
Gross Rental Value Lands																
Group 1 - Vacant	1.221	1,903	2,323,563	2,269,430	(54,133)	10,077,156	10,077,156	1,903	2,323,230	2,323,230	305,206	2,628,436	305,206	2,305,661	2,305,661	
Group 2 - Residential Improved	1.409	5,660	7,974,940	7,993,620	18,680	73,644,191	74,483,471	5,723	8,063,043	8,063,043	-	8,063,043	-	7,673,836	7,673,836	
Group 3 - Business Improved	1.639	342	560,538	628,830	68,292.00	3,871,814	3,909,470	345	565,284	565,284	-	565,284	-	539,334	539,334	
Unimproved valuations																
Unimproved Value Lands	1.687	13	21,931	22,330	399.00	3,176,494	3,464,994	15	25,310	25,310	-	25,310	-	24,360	24,360	
Sub-Total		7,918	10,880,972	10,880,972	33,238	10,914,210	91,935,091	7,986	10,976,867	10,976,867	305,206	11,282,073	305,206	10,543,191	10,543,191	
TOTAL																
Vacant		2,854	5,136,677	5,030,927	(105,750)	28,477,962	28,650,102	2,664	5,136,360	5,136,360	305,206	5,441,566	305,206	5,041,646	5,041,646	
Residential Improved		36,723	68,311,410	70,201,747	1,890,337	720,705,402	693,231,918	36,716	68,512,839	68,512,839	994,794	69,507,633	994,794	65,468,372	65,468,372	
Business Improved		1,159	12,889,544	13,493,837	604,293	133,361,512	122,721,161	1,158	12,678,392	12,678,392	0	12,678,392	0	12,389,575	12,389,575	
Unimproved Value Lands		40,736	86,337,631	88,726,511	2,388,880	882,544,876	844,603,181	40,538	86,327,591	86,327,591	1,300,000	87,627,591	1,300,000	82,999,593	82,999,593	
GRAND TOTAL		40,870	86,984,749	89,399,845	2,415,096	1,013,196,870	989,064,175	40,677	87,049,484	87,049,484	1,300,000	88,349,484	1,300,000	83,602,710	83,602,710	
Discounts (Note 28(b))																
Add - Rate Equivalent Payments and Adjustments				47,423												
Less - Rate Concession				(24,508)												
Total amount raised from general rate				83,422,760												
Specified Area Rate (Note 28(b))				602,439												
Totals				90,025,199												

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.

28. RATING INFORMATION (Continued)

(b) Specified Area Rate GRV

Specified Area Rate GRV	Basis of Valuation	Rate in Cents	Number of Properties	2025 Actual		2025 Budget Rate	2025 Budget Rateable Value	2025 Budget Revenue	2025 Budget Interim Revenue	2025 Total Budget Revenue	2024 Total Actual Revenue
				Rateable Value	Revenue						
A - Armadale CBD		0.4460	89	29,481,079	131,486	131,500	29,481,079	131,500	-	131,500	128,303
B - Kelmscott CBD		0.9011	80	8,256,329	74,398	74,400	8,256,329	74,400	-	74,400	72,662
C - Kelmscott Industry		0.1735	348	12,562,527	21,796	21,800	12,562,527	21,800	-	21,800	21,272
D - South Armadale Industry		0.3582	142	6,950,798	24,898	24,900	6,950,798	24,900	-	24,900	24,300
F - Piara Waters / Harrisdale		0.2778	4,987	119,635,724	332,349	332,000	119,530,684	332,000	-	332,000	323,670
G - Champion Lakes		0.2356	332	6,154,340	14,500	14,500	6,154,340	14,500	-	14,500	14,254
			5,988	183,040,797	589,427	589,100	182,935,757	589,100	-	589,100	584,481

In the 2024-25 financial year, the City imposed 6 separate Specified Area Rates, the purpose of which was to enhance the amenity of selected areas by way of increased and improved service levels.

Four of the six (Areas A - D) are referred to as the Townscape Amenity Services and entail increased and improved levels of street bin emptying, litter pick-ups, road and path sweeping, water blasting of pathways, garden maintenance, weed control and general maintenance.

Two of the six (Areas F - G) is for the increased maintenance and enhancement of the public open space (POS) and streetscapes of selected new estates in the North Forrestdale and Champion Lakes area of the City over and above other areas of the City.

(c) Service Charges

No service charges were imposed for the 2024 - 2025 financial year. As such, no transfer to or from Reserve Accounts has occurred.

(d) Discounts, Incentives, Concessions and Write-Offs

Discounts
No discounts were offered in the 2024-2025 financial year.

Incentives
No rate payment incentives were offered in the 2024-2025 financial year.

Concessions
No rate concessions were offered in the 2024-2025 financial year.

Write-Offs
The following write-offs were made during the 2024 - 2025 financial year -

	2025 Actual \$	2024 Actual \$
Rates	24,242	(2,682)
General	9,395	7,864
Infringements	(345)	1,165
	33,292	6,347

28. 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	6/09/2024	0.00	0.00%	7.00%
Option Two				
First Instalment	6/09/2024	0.00	5.50%	7.00%
Second Instalment	17/01/2025	9.50	5.50%	7.00%
Option Three				
First Instalment	6/09/2024	0.00	5.50%	7.00%
Second Instalment	8/11/2024	9.50	5.50%	7.00%
Third Instalment	17/01/2025	9.50	5.50%	7.00%
Fourth Instalment	21/03/2025	9.50	5.50%	7.00%

Interest on unpaid rates
Interest on instalment plan
Charges on instalment plan

	2025 Actual \$	2024 Actual \$	2024 Budget \$
Interest on unpaid rates	702,492	647,007	190,100
Interest on instalment plan	308,824	261,561	240,000
Charges on instalment plan	63,969	61,807	250,000
	1,075,285	970,375	680,100

29. DETERMINATION OF SURPLUS OR DEFICIT

Note	2025 (30 June 2025 Carried Forward) \$	2025 Budget (30 June 2025 Carried Forward) \$	2024 (1 July 2024 Carried Forward) \$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
Non cash items:			
Less: Profit on asset disposals	(320,000)	(15,800)	(176,847)
Less: Fair value adjustments to investments	7,103	-	(3,476)
Add: Loss on disposal of assets	2,234,745	1,009,400	3,516,536
Add: Depreciation on assets	31,455,065	34,506,400	31,702,488
Add: Amortisation	571,353	-	641,189
Add: Accrual of employee benefit provisions backed by Reserve	778,552	-	1,091,313
Add: Lease contracts written off	(45,416)	-	51,737
Add: Unwinding Discount of Landfill Site Provision	970,818	-	1,036,902
Non-cash movements in non-current assets and liabilities:			
Movement in Deferred Pensioner Rates/ESL (Non-Current)	(85,962)	-	(177,291)
Movement in employee benefit provisions (Non-Current)	(30,489)	-	116,055
Movement in Rehabilitation provisions (Non-Current)	(4,723,690)	-	(1,443,231)
Movement in Leasing Liability (Non-Current)	3,595,569	-	(1,671,864)
Movement in Contract Liability (Non-Current)	13,893,214	-	6,168,745
Non cash amounts excluded from operating activities	48,300,862	35,500,000	40,852,256
(b) Non-cash amounts excluded from investing activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to investing activities			
Movement in restricted cash back reserve	10,916,487	4,716,800	7,448,171
Movement in unspent non operating grants associated with restricted cash	(13,893,214)	-	-
Current unspent grants associated with restricted cash	(795,070)	-	-
Non cash amounts excluded from investing activities	(3,771,797)	4,716,800	7,448,171
(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 Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
Less: Term Deposits - restricted investments	4(a) (159,120,863)	(133,115,460)	(134,647,702)
Less: Unspent Loan Funds	30(c) (4,382,805)	-	(336,061)
Add: Movement in Expected Credit Loss on Sundry Receivables	16,586	-	22,050
Add: Current liabilities not expected to be cleared at the end of the year:			
- Contract Liability (Current)	15 3,079,343	12,138,600	6,846,688
- Lease Liability (Current)	12(b) 607,169	1,402,900	1,015,448
- Borrowings (Current)	16 4,098,309	3,829,457	4,039,334
- Employee Benefit Provisions (Current)	17 9,530,664	7,308,701	8,752,112
- Rehabilitation Provisions (Current)	18 15,919,444	5,545,255	10,907,463
Total adjustments to net current assets	(130,252,153)	(102,890,547)	(103,400,668)
Net current assets used in the Statement of Financial Activity			
Total current assets	206,675,585	178,997,671	174,345,219
Less: Total current liabilities	(58,781,186)	(76,107,124)	(56,010,061)
Less: Total adjustments to net current assets	(130,252,153)	(102,890,547)	(103,400,668)
Net current assets used in the Statement of Financial Activity	17,642,246	-	14,934,490

30. BORROWING AND LEASE LIABILITIES

Particulars	Loan Number	Institution	Interest Rate	2025		2024		2025		2024		2024 Actual Principal	2024 Actual Interest	2024 Actual repayments	2024 Actual outstanding	
				Actual Principal	Actual Interest	Budget Principal	Budget Interest	Actual Principal	Actual Interest							
Governance																
296 Loan Borrowings 2006	296	WATC	6.77%	27,949	107,704	1,983,107	1,983,107	172,700	115,730	27,950	144,078	27,950	2,797	27,035	16,724	
316 Orchard House 2014	316	WATC	4.78%	172,704	540,877	1,983,107	1,983,107	540,860	279,230	1,983,111	1,440,078	1,983,111	106,740	164,736	89,921	
318 Orchard House 2015	318	WATC	3.53%	540,877	32,868	6,202,705	6,202,705	32,868	43,480	6,202,705	6,154,560	6,202,705	251,463	322,278	9,944	
323 Core System Review	323	WATC	1.80%	32,868	31,228	1,475,662	1,475,662	31,228	43,480	1,475,665	1,418,221	1,475,665	37,482	46,419	689,370	
342 Core System Review	342	WATC	1.20%	31,228	9,689	1,720,955	1,720,955	9,689	15,690	1,720,957	1,725,906	1,720,957	13,482	17,426	521,091	
345A Core System Review	345A	WATC	4.18%	9,689	45,676	1,001,900	1,001,900	45,676	53,370	1,001,901	975,906	1,001,901	11,545	13,426	17,126	
345B Core System Review	345B	WATC	4.52%	45,676	53,370	1,122,769	1,122,769	53,370	61,900	1,122,769	1,155,901	1,122,769	90,580	115,967	82,770	
345C Core System Review	345C	WATC	4.46%	53,370	166,199	1,101,632	1,101,632	166,199	22,120	1,101,632	1,155,901	1,101,632	56,461	62,969	104,558	
345D Core System Review	345D	WATC	4.86%	166,199	-	278,000	278,000	-	2,889,200	278,000	2,889,200	278,000	-	-	2,889,200	
Recreation and culture																
291 Aquatic Works 2008	291	WATC	7.26%	180,648	11,108	126,746	126,746	11,108	12,440	180,648	144,078	180,648	13,715	16,724	180,648	
292 Aquatic Centre Upgrade 2010	292	WATC	6.19%	11,108	4,282	615,450	615,450	4,282	5,430	615,450	499,171	615,450	89,921	106,740	9,944	
302 Aquatic Centre Upgrade 2011	302	WATC	6.02%	4,282	40,682	459,220	459,220	40,682	45,740	459,220	459,221	459,220	45,446	58,308	689,370	
304 Five Park Redevelopment 2011	304	WATC	5.89%	40,682	30,340	459,220	459,220	30,340	34,130	459,221	411,110	459,221	33,910	45,446	521,091	
305 Five Park Redevelopment 2011	305	WATC	4.48%	30,340	11,136	112,355	112,355	11,136	13,140	112,355	112,355	112,355	39,077	50,038	68,921	
311 Aquatic Centre Upgrade 2012	311	WATC	3.47%	11,136	35,322	725,907	725,907	35,322	41,110	725,906	725,906	725,906	895,196	100,038	17,126	
314 Oval Lighting Renewal	314	WATC	2.94%	35,322	2,669	79,073	79,073	2,669	3,280	79,073	97,581	79,073	6,207	8,270	212,372	
315 Armadale Golf Course	315	WATC	3.47%	2,669	3,155	79,073	79,073	3,155	3,280	79,073	97,581	79,073	101,022	104,558	104,558	
322 Kelmscott Library - Stage 1	322	WATC	2.69%	3,155	3,652	79,499	79,499	3,652	4,660	79,499	97,581	79,499	5,695	7,562	156,902	
324A Indoor Aquatic Centre	324A	WATC	1.88%	3,652	159,655	8,117,746	8,117,746	159,655	219,240	8,117,743	9,113,302	8,117,743	168,978	219,240	8,200,183	
326 Armadale Hall Upgrade 2018	326	WATC	1.80%	159,655	34,588	1,634,529	1,634,529	34,588	48,170	1,634,530	1,634,530	1,634,530	41,528	55,572	2,025,180	
332 Champion Centre Upgrade	332	WATC	0.76%	34,588	396	396	396	396	770	396	396	396	933	70,528	2,025,180	
334 Armadale Library Creative Space	334	WATC	1.45%	396	-	-	-	-	-	396	-	396	933	70,528	2,025,180	
336 Lighting Renewal - 2	336	WATC	1.45%	-	-	-	-	-	-	-	-	-	55,572	55,572	71,065	
337 AFAC Carpark	337	WATC	1.93%	-	-	-	-	-	-	-	-	-	110	110	110	
343 Bedfordvale Fire Service	343	WATC	1.93%	-	-	-	-	-	-	-	-	-	10,298	10,298	110	
344 Challenge Park	344	WATC	4.18%	10,298	7,480	462,893	462,893	7,480	10,790	462,893	462,893	462,893	8,336	10,298	414,780	
346 Ralestone Theatre	346	WATC	4.52%	7,480	41,616	912,842	912,842	41,616	48,620	912,842	912,842	912,842	8,529	10,298	414,780	
347 Creyk Park 2021	347	WATC	4.18%	41,616	119,189	2,451,314	2,451,314	119,189	137,720	2,451,314	2,571,844	2,451,314	46,084	58,308	572,501	
339 Piana Waters Library Services	339	WATC	4.46%	119,189	46,746	1,025,350	1,025,350	46,746	54,620	1,025,349	1,025,349	1,025,349	117,866	130,086	1,022,967	
349 Piana Waters Library Services	349	WATC	4.46%	46,746	670	500,000	500,000	670	212,760	500,000	4,432,240	500,000	51,764	67,000	1,149,049	
350A Forrestdale Hub	350A	WATC	4.46%	670	6,818	4,645,000	4,645,000	6,818	4,645,000	4,645,000	4,645,000	4,645,000	-	-	-	
350B Forrestdale Sporting Precinct	350B	WATC	4.46%	6,818	543	405,000	405,000	543	21,980	405,000	4,372,630	405,000	-	-	-	
348 Morgan Park	348	WATC	4.88%	543	2,259	1,539,200	1,539,200	2,259	1,539,200	1,539,200	1,539,200	1,539,200	-	-	-	
Transport																
317 Abbey Road Project 2014	317	WATC	4.03%	-	-	-	-	-	-	-	-	-	10,381	356,656	10,381	
321 Armadale Arena Roofing 2015	321	WATC	3.47%	-	-	-	-	-	-	-	-	-	5,640	90,915	5,640	
354A LED Street Lighting Project	354A	WATC	5.12%	-	-	-	-	-	-	-	-	-	90,915	356,656	90,915	
Total				33,720,650	11,766,400	1,053,482	41,447,718	1,053,482	1,510,000	1,053,482	41,447,718	1,053,482	1,510,000	3,848,307	1,169,350	33,720,650

**All Loans are with the Western Australian Treasury Corporation

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2025

31. RESERVES - CASH BACKED
 All of the following Cash Backed Reserves are supported by money held in financial institutions and match the amounts shown as Restricted Cash in Note 3 to this Financial Report. In accordance with Council resolutions in relation to each Reserve account, the purpose for which the funds are set aside, and their anticipated date of use are as follows.

2025 Actual Opening Balance	2025 Actual Transfer to	2025 Actual Closing Balance	2025 Budget		2025 Transfer		2025 Opening Balance		2025 Budget Closing		2025 Actual Opening Balance		2025 Actual Transfer (from)		2025 Actual Closing Balance	
			Opening Balance	Transfer to	Balance	Transfer (from)	Balance	Transfer (from)	Balance	Transfer (from)	Balance	Transfer (from)	Balance	Transfer (from)	Balance	Transfer (from)
15,412,422	3,277,825	18,567,063	15,447,759	3,815,000	18,938,959	(323,800)	10,157,189	5,474,267	18,938,959	10,157,189	5,474,267	(219,034)	15,412,422		15,412,422	
24,510,807	8,122,202	32,025,829	24,985,521	4,928,000	26,211,121	(9,702,400)	22,359,105	3,041,045	26,211,121	22,359,105	3,041,045	(889,343)	24,510,807		24,510,807	
3,201,005	157,774	3,354,279	3,185,430	144,700	3,080,130	(250,000)	3,049,318	151,687	3,080,130	3,049,318	151,687	-	3,201,005		3,201,005	
-	131,621	56,495	18,531	132,400	20,431	(131,500)	18,660.00	129,233	20,431	18,660.00	129,233	(147,929)	-		-	
-	74,485	33,544	49,779	76,600	51,979	(74,400)	47,652	75,032	51,979	47,652	75,032	(122,684)	-		-	
-	21,572	9,530	6,480	22,100	21,600	(12,042)	6,203	21,680	21,600	6,203	21,680	(27,783)	-		-	
-	25,147	10,838	18,390	25,700	19,190	(24,900)	17,604	25,176	19,190	17,604	25,176	(42,780)	-		-	
-	335,101	-	-	332,000	-	(332,000)	-	323,670	-	-	323,670	(323,670)	-		-	
-	14,513	-	-	14,500	-	(14,500)	-	14,254	-	-	14,254	(14,254)	-		-	
43,124,234	12,160,240	54,057,678	43,712,880	9,487,000	48,328,590	(4,875,300)	35,685,767	9,285,944	48,328,590	35,685,767	9,285,944	(1,787,477)	43,124,234		43,124,234	
15,624,312	4,694,903	18,797,915	8,439,845	4,442,400	10,891,245	(1,991,000)	10,158,978	8,221,854	10,891,245	10,158,978	8,221,854	(2,756,520)	15,624,312		15,624,312	
79,151	8,985	180,901	161,007	8,200	168,207	-	173,273	8,620	168,207	173,273	8,620	-	79,151		79,151	
3,539,314	674,448	4,213,762	3,045,326	659,900	3,705,226	-	2,895,289	644,025	3,705,226	2,895,289	644,025	-	3,539,314		3,539,314	
2,086,882	330,960	2,417,842	2,437,229	321,900	1,769,129	(990,000)	2,333,087	516,059	1,769,129	2,333,087	516,059	(762,284)	2,086,882		2,086,882	
1,862,448	91,798	114,246	1,853,387	84,200	97,587	(1,840,000)	1,774,192	88,256	97,587	1,774,192	88,256	-	1,862,448		1,862,448	
248,492	12,248	260,740	247,282	11,200	258,482	-	236,716	11,776	258,482	236,716	11,776	(318,657)	248,492		248,492	
9,427,921	464,681	9,892,812	9,699,154	448,700	9,238,854	(900,000)	9,284,713	461,865	9,238,854	9,284,713	461,865	(318,657)	9,427,921		9,427,921	
48,169	2,375	50,564	47,954	2,200	50,154	-	45,905	2,284	50,154	45,905	2,284	(157,000)	48,169		48,169	
45,033	2,220	47,253	201,050	9,100	210,150	-	192,459	9,574	210,150	192,459	9,574	(127,500)	45,033		45,033	
564,787	273,838	592,625	473,409	23,700	497,109	-	1,752,604	87,183	497,109	1,752,604	87,183	(1,275,000)	564,787		564,787	
10,687,257	7,193,693	16,679,956	17,797,299	783,700	17,735,999	(845,000)	17,024,515	1,846,878	17,735,999	17,024,515	1,846,878	(8,184,136)	10,687,257		10,687,257	
979,677	2,788,287	3,294,084	974,911	2,761,800	966,711	(2,740,000)	933,253	46,424	966,711	933,253	46,424	-	979,677		979,677	
40,766	2,009	42,775	40,567	1,800	42,367	-	38,834	1,932	42,367	38,834	1,932	(40,766)	40,766		40,766	
674,604	33,250	697,009	684,436	24,800	236,236	(471,000)	1,580,192	78,600	236,236	1,580,192	78,600	(984,194)	674,604		674,604	
516,356	25,451	541,807	513,843	23,300	537,143	-	491,887	24,469	537,143	491,887	24,469	-	516,356		516,356	
2,198,600	108,268	2,304,868	2,185,912	99,300	2,285,212	-	2,092,509	104,091	2,285,212	2,092,509	104,091	-	2,198,600		2,198,600	
50,297	2,479	52,776	50,053	2,300	52,353	-	47,914	2,383	52,353	47,914	2,383	-	50,297		50,297	
5,297,660	2,261,115	6,321,732	3,524,154	2,164,700	4,060,154	(1,628,100)	5,212,602	2,289,299	4,060,154	5,212,602	2,289,299	(2,174,241)	5,297,660		5,297,660	
325,734	413,055	563,789	324,150	411,700	736,850	-	310,299	36,935	736,850	310,299	36,935	-	325,734		325,734	
774,427	38,171	812,598	770,659	35,000	805,659	-	737,729	36,698	805,659	737,729	36,698	-	774,427		774,427	
27,397,236	3,381,783	30,700,691	27,711,451	1,015,400	25,884,451	(2,842,400)	30,572,174	2,871,529	25,884,451	30,572,174	2,871,529	(6,047,011)	27,397,236		27,397,236	
392,302	19,336	411,638	270,977	12,100	283,077	-	259,398	132,904	283,077	259,398	132,904	-	392,302		392,302	
1,000,808	49,329	1,050,137	751,833	45,200	797,033	-	709,513	291,295	797,033	709,513	291,295	-	1,000,808		1,000,808	
710,474	35,018	745,492	707,018	32,100	739,118	-	676,807	33,667	739,118	676,807	33,667	-	710,474		710,474	
45,452	13,018	58,470	347,746	2,100	349,846	-	43,298	2,154	349,846	43,298	2,154	-	45,452		45,452	
171,315	8,444	179,759	170,482	7,700	178,182	-	163,197	8,118	178,182	163,197	8,118	-	171,315		171,315	
762,745	37,895	800,340	759,033	34,900	793,933	-	726,600	36,145	793,933	726,600	36,145	-	762,745		762,745	
2,417,473	119,154	2,431,527	1,791,461	68,100	1,074,561	(745,000)	1,929,717	688,993	1,074,561	1,929,717	688,993	(181,237)	2,417,473		2,417,473	
15,831	780	16,611	15,753	900	16,653	-	15,080	751	16,653	15,080	751	-	15,831		15,831	
100,000	4,929	104,929	97,412	4,500	101,912	-	100,000	100,000	101,912	100,000	100,000	-	100,000		100,000	
175,892	10,002	185,894	-	-	-	-	-	175,892	-	-	-	-	175,892		175,892	
75,382	4,287	79,669	-	-	-	-	-	75,382	-	-	-	-	75,382		75,382	
-	264,585	264,585	-	-	-	-	-	-	-	-	-	-	-		-	
88,695,400	23,314,192	105,063,185	86,233,370	13,545,400	84,788,870	(14,992,500)	92,658,902	18,876,758	84,788,870	92,658,902	18,876,758	(22,840,260)	88,695,400		88,695,400	
131,819,634	35,474,432	159,120,865	129,946,860	23,036,400	133,115,460	(19,867,800)	123,314,669	26,132,702	133,115,460	123,314,669	26,132,702	(24,627,737)	131,819,634		131,819,634	

Total

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2025

31. RESERVES - CASH BACKED (Continued)

Anticipated date of use	Name of Reserve	Purpose of the reserve
Ongoing	Reserves Cash Backed - Anstey Keane - DCP	Fund common infrastructure works as identified in the Development Contribution Plan
Ongoing	Reserves Cash Backed - North Forrestdale DCP 3	To be used to fund common infrastructure works as identified in the Development Contribution Plan #3.
Ongoing	Reserves Cash Backed - North Forrestdale SAR Asset Renewal	To be used to assist in the renewal of assets associated with North Forrestdale Estates covered by Specified Area Rating.
Ongoing	Reserves Cash Backed - SAR - A	To be used to enhance the general amenity of the area by way of increased service levels in ways like litter control, verge and streetscape maintenance, verge mowing etc.
Ongoing	Reserves Cash Backed - SAR - B	To be used to enhance the general amenity of the area by way of increased service levels in ways like litter control, verge and streetscape maintenance, verge mowing etc.
Ongoing	Reserves Cash Backed - SAR - C	To be used to enhance the general amenity of the area by way of increased service levels in ways like litter control, verge and streetscape maintenance, verge mowing etc.
Ongoing	Reserves Cash Backed - SAR - D	To be used to enhance the general amenity of the area by way of increased service levels in ways like litter control, verge and streetscape maintenance, verge mowing etc.
Ongoing	Reserves Cash Backed - SAR - F	To be used to enhance the general amenity of the area by way of increased service levels in ways like litter control, verge and streetscape maintenance, verge mowing etc.
Ongoing	Reserves Cash Backed - SAR - G	To be used to enhance the general amenity of the area by way of increased service levels in ways like litter control, verge and streetscape maintenance, verge mowing etc.
Ongoing	Reserves Cash Backed - Asset Renewal	Assist in funding capital works, thereby extending the useful economic life of such assets.
Ongoing	Reserves Cash Backed - Champion Lakes SAR Asset Renewal	To be used to assist in the renewal of assets associated with Champion Lakes Estates covered by Specified Area Rating.
Ongoing	Reserves Cash Backed - City Centre Activation	To be used to assist in City Centre Activation projects.
Ongoing	Reserves Cash Backed - Civic Precinct	To be used to assist in research, planning and redevelopment of the City's Civic Precinct.
Ongoing	Reserves Cash Backed - Community Art	To be used to assist in providing for timing differences in Community Art contributions and project development.
Ongoing	Reserves Cash Backed - Computer Systems Technologies	To be used to assist in funding the long-term renewal of City's core computer systems.
Ongoing	Reserves Cash Backed - Crossover Contributions	To be used to assist in funding the construction of Crossovers as a condition of approved building licences.
Ongoing	Reserves Cash Backed - Covid-19 Response and Recovery	To be used to assist in responding to COVID-19 Pandemic Emergency and Recovery actions and initiatives.
Ongoing	Reserves Cash Backed - Emergency Waste	To be used to assist with the costs associated with storm damage clean-up, collections and disposal.
Ongoing	Reserves Cash Backed - Employee Provisions	To be used to assist with the costs associated with City Events.
Ongoing	Reserves Cash Backed - Events Reserve Fund	To be used to assist in funding capital works and to be funded from the proceeds (30% of net sale proceeds) of selling Freehold land parcels.
Ongoing	Reserves Cash Backed - Freehold Sales Capital Works	To be used to assist in the research, planning and construction of future Community Facilities.
Ongoing	Reserves Cash Backed - Future Community Facilities	To be used to assist in the research, planning and construction of future Community Facilities.
Ongoing	Reserves Cash Backed - Future Project Funding	To be used to fund future capital works projects considered in excess of the City's normal funding capacity.
Ongoing	Reserves Cash Backed - Future Recreation Facilities	To be used to assist in the research, planning and construction of future recreation facilities.
Ongoing	Reserves Cash Backed - History of the District	To be used to assist in the future rewrite and publication of the History of the District.
Ongoing	Reserves Cash Backed - Infrastructure Project Contribution	To be used to assist in completion of infrastructure projects funded externally
Ongoing	Reserves Cash Backed - Land Acquisition	To be used to assist in future acquisitions of land for investment or works requirement.
Ongoing	Reserves Cash Backed - Mobile Bin Program	To be used to purchase and replacement of the City's Mobile Garbage Bins.
Ongoing	Reserves Cash Backed - Pent Hills Tourism Alliance	To be used to assist in providing for timing differences in Alliance activities.
Ongoing	Reserves Cash Backed - Plant and Machinery	To be used to assist in the purchase and replacement of the City's Plant and Machinery requirements.
Ongoing	Reserves Cash Backed - Revolving Energy	To be used to assist in establishing energy efficient management techniques and practices.
Ongoing	Reserves Cash Backed - Strategic Asset Investments	To be used to fund the acquisition of strategic asset investments from the proceeds (70% of net sale proceeds) of selling Freehold land.
Ongoing	Reserves Cash Backed - Waste Management	To be used to assist in the management and future provisioning of the City's Waste Management Sites.
Ongoing	Reserves Cash Backed - Workers Compensation	To be used to assist in covering any workers' compensation liability claims in excess of the City's normal funding capacity.
Ongoing	Reserves Cash Backed - Wungong River Project	To be used to fund works relating to Wungong River Projects
Ongoing	Reserves Cash Backed - Works Contributions	To be used to fund works utilising contributions received from developers, generally pursuant to conditions of development approval.
Ongoing	Reserves Cash Backed - Public Art Contributions	To be used to fund public art works
Ongoing	Reserves Cash Backed - Development/WA Public Art Contribution	To be used for the transfer of Development WA's public art funds to the Forrestdale Business Park East and any other redevelopment areas to be normalised to the City
Ongoing	Reserves Cash Backed - Forrestdale Business Park East	To be used for facilitating the transfer of DCP funds to the Forrestdale Business Park East area
Ongoing	Reserves Cash Backed - Project Funds Rolled Over	To be used to assist in provisioning funds for the completion of infrastructure projects commenced but not finished
Ongoing	Reserves Cash Backed - Street Tree Contribution	To be used to fund street tree installation and maintenance in accordance with Policy Eng 6 - Street Trees
Ongoing	Reserves Cash Backed - Keimscott - Landscaping, Public Art and Bin Maintenance	To be used to facilitate the transfer of PTA's maintenance funds for the portion of the maintenance period in 2024/25 for Landscaping, Public Art and Bins for District Centre
Ongoing	Reserves Cash Backed - Public Open Space Cash in Lieu - Camillo No. 64	To be used to fund subdivision application 1566723 Westfield Road Camillo
Ongoing	Reserves Cash Backed - Public Open Space - Regional Recreation Infrastructure	To be used to fund subdivision of public open space cash in lieu
Ongoing	Reserves Cash Backed - Carbon Reserve	To be used to fund future carbon mitigation initiatives.

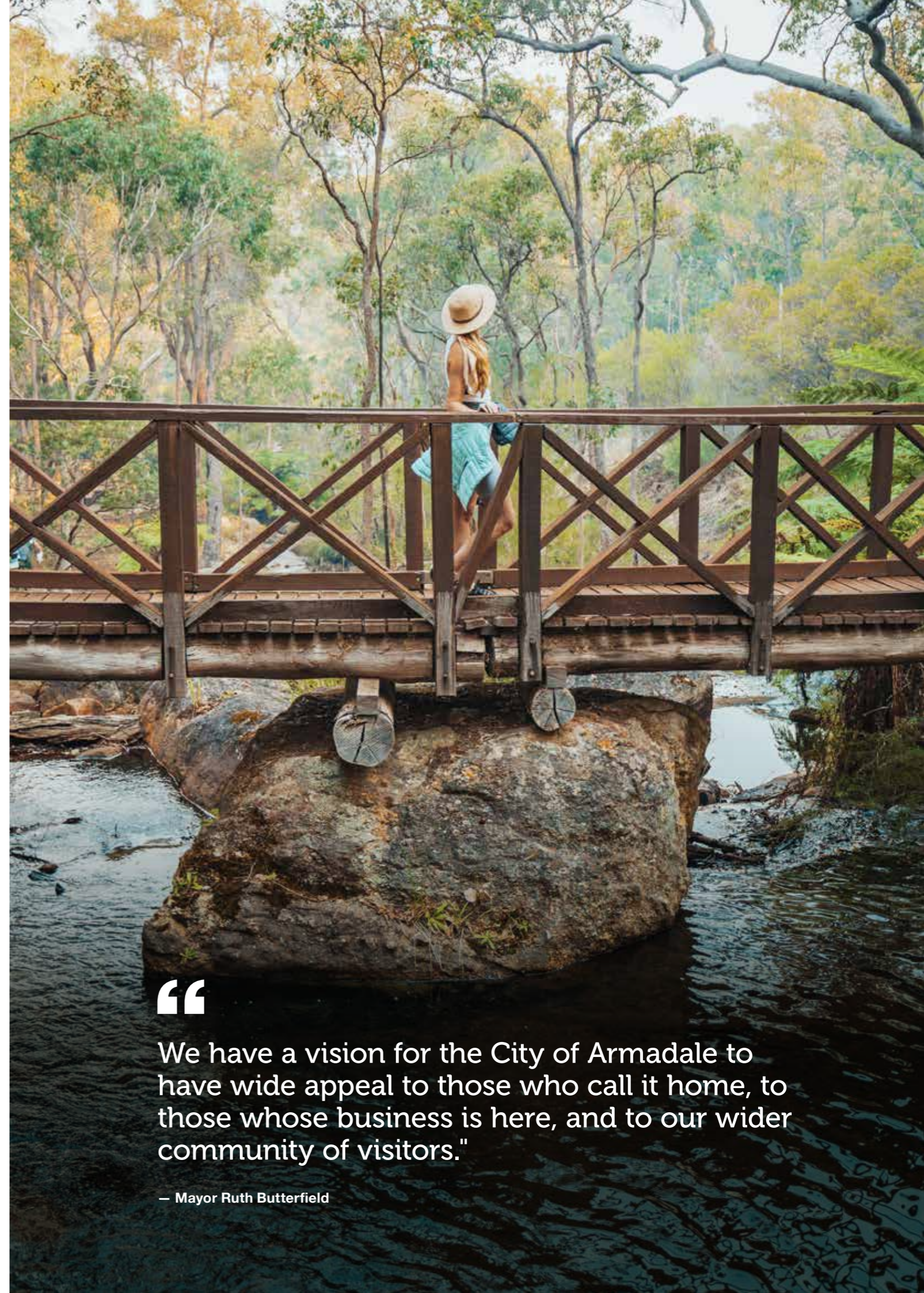
Notes to, and forming part of, the Financial Report

For the year ended 30 June 2025

32. TRUST FUNDS

Funds held at balance date over which the City has no control, and that are not included in the financial statements, are as follows;

	Balance 1 July 2024 \$	Amounts Received \$	Amounts Paid/Transfers* \$	Balance 30 June 2025 \$
Cash in Lieu - POS - Agreements	32,078	1,602	-	33,680
Cash in Lieu of Parking	252,913	12,625	-	265,538
POS - Precinct A - Westfield	89,529	4,470	-	93,999
POS - Precinct C - West Armadale	388,898	19,414	-	408,312
POS - Precinct F - Clifton Hills	239,549	11,958	-	251,507
POS - Precinct H - Mount Nasura	1,335,925	66,691	-	1,402,616
POS - Precinct N - Forrestdale	243,384	12,150	-	255,534
POS - Precinct O - Palomino	82,535	4,121	-	86,656
POS - Regional Recreation Infrastructure	577,810	28,845	-	606,655
POS Cash in Lieu - Suburb - Piara Waters	747,643	37,323	-	784,966
POS Cash in Lieu - Suburb - Kelmscott	101,741	5,080	-	106,821
POS Cash in Lieu - Suburb - Mount Richon	125,602	6,270	-	131,872
POS Cash in Lieu - Suburb - Armadale	317,201	15,835	-	333,036
POS Cash in Lieu - Suburb - Roleystone	91,413	4,564	-	95,977
POS Cash in Lieu - Suburb - Bedfordale	250,108	12,486	-	262,594
Nomination Deposits	240	-	(240)	-
Wungong Road Contribution Accounts	618,157	30,859	-	649,016
	5,494,726	274,293	(240)	5,768,779



“

We have a vision for the City of Armadale to have wide appeal to those who call it home, to those whose business is here, and to our wider community of visitors.”

— Mayor Ruth Butterfield



armadale.wa.gov.au