

NORTH SYDNEY COUNCIL  
**ANNUAL REPORT**  
2023/24





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The Annual Report is on Council's website and viewing copies are available at Council's Customer Service Centre and Stanton Library.

If you require the publication to be translated, phone Translating and Interpreting Service (TIS) on 13 14 50.

Endorsed 25 November 2024

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## RECOGNITION OF THE CAMMERAYGAL PEOPLE

*We respectfully acknowledge the  
Traditional Custodians of the land and  
waters of North Sydney local government  
area (LGA), the Cammeraygal people*

We recognise the Cammeraygal people as the Traditional Owners of the area known today as North Sydney. We acknowledge that the alienation of Cammeraygal Country occurred with a land grant in 1794 without consultation, treaty, or compensation.

Western archaeological evidence shows that Aboriginal people have been in North Sydney at least 5,800 years, and likely for thousands more. We treasure and seek to preserve Cammeraygal connection to Country.

In 1890, when North Sydney Council was formed through the merging of three boroughs, the word Cammeraygal was included on its coat of arms. Today it holds a central position in the Council's logo as a reminder of the long and ongoing Indigenous heritage of this place.

In recent years the spelling of Cammeraygal has varied to include Gameraigal and Gai-maragal as our community has sought to reflect and honour the heritage of First Nations people in a more culturally appropriate manner.

# ABOUT THIS REPORT





The Annual Report provides an overview of the Council's performance over the past year, including statutory information and financial reports as required by the *Local Government Act 1993*. It is divided into four sections:

Part A - Community Report

Part B - Statutory Information

Part C - State of North Sydney Report 2024

Part D - Financial Reporting

The Community Report outlines Council's progress in delivering its Delivery Program and Operational Plan, focusing on our five strategic directions.



**OUR LIVING ENVIRONMENT**



**OUR BUILT INFRASTRUCTURE**



**OUR INNOVATIVE CITY**



**OUR SOCIAL VITALITY**



**OUR CIVIC LEADERSHIP**



## MAYOR'S MESSAGE

This past year has highlighted North Sydney's remarkable resilience and strong sense of community, amid ongoing external pressures. Council focus has remained on advancing projects and initiatives that directly benefit residents, enhancing quality of life, accessibility and environmental sustainability.

Community engagement has been at the heart of Council efforts this year, launching North Sydney's largest-ever consultation to understand the community's shared challenges and opportunities for the coming decade. The insights shared by the community will directly guide and inform the new 2025-2035 Community Strategic Plan ensuring that Council plans and priorities truly reflect the community's evolving needs and aspirations.

Volunteers and public participation are central to what makes North Sydney so special, this dedication strengthens the community and safeguards the natural environment. This year, Council proudly celebrated the 25th anniversary of the Building Bridges to Boorowa project, which exemplifies the incredible power of volunteers in fostering meaningful connections between urban and rural communities.

North Sydney local landscape continues to be significantly impacted by major State Government infrastructure projects, including the Western Harbour Tunnel and Warringah Freeway Upgrade works. Council continues to actively advocate for North Sydney's interests, addressing environmental and social concerns arising from these developments.

Although significant progress has been made, Council continues to tackle the considerable challenge posed by the substantial, inherited legacy of decision-making related to the North Sydney Olympic Pool (NSOP) redevelopment. The rising costs associated with this project have significantly affected Council's financial position and will have enduring implications for the future.

This report details the services and projects undertaken by Council over the course of the 2023/24 financial year, including:

- expanded sustainable transport options by adding new cycleways and enhancing pedestrian-friendly spaces, promoting active travel that is safer and more accessible for all
- reinforced Council commitment to renewable energy by investing in sustainable infrastructure and supporting local initiatives to reduce waste and improve biodiversity
- collaborated with schools and young people to participate in civic events and celebrations
- invested in Crows Nest and North Sydney CBD to meet the incredible opportunity of the opening of the Crows Nest and Victoria Cross Metro stations
- expanded open space such as Burton Street Plaza, Kirribilli
- established an Access and Inclusion Committee

All of the work detailed in this report could not have happened without the incredible dedication, skill and passion of North Sydney Council staff. I, therefore, acknowledge with respect and gratitude the CEO, Therese Cole, the Executive Leadership Team and every staff member for their extraordinary work over this shortened term.

Lastly, I wish to acknowledge my fellow councillors for their tireless commitment to North Sydney. Together, we have made necessary decisions to safeguard the future of the community, and I am proud of the work we have achieved together.

Council remains dedicated to delivering sustainable solutions that honour the unique character of North Sydney. Through continued collaboration with residents and stakeholders, I am confident we can embrace the challenges and opportunities that lie ahead.

Cr Zoë Baker, Mayor of North Sydney



## CHIEF EXECUTIVE OFFICER'S FOREWORD



The past year has been one of transformative progress, centred on a strategic focus of review and continuous improvement. This ongoing program remains fundamental to our vision as we work to elevate the governance and administration of Local Government in North Sydney, setting the bar for excellence and best practice in everything we do.

With the appointment of the new Executive Leadership team at the start of the year, we immediately turned our attention to a comprehensive organisational review and realignment. Our objective was clear: to create a more agile and responsive structure that aligns services, eliminates inefficiencies, and strengthens accountability across all service units. This process was not only about structural change but also about fostering a culture of collaboration and innovation. The strong involvement and commitment of our workforce throughout this journey have been instrumental, demonstrating a shared determination to achieve excellence at every level of the organisation.

Our efforts were proudly recognised with a Highly Commended Award at the 2024 NSW Local Government Excellence Awards, affirming the value of our approach and the impact of our continuous improvement initiatives. This recognition is a testament to the dedication of our staff and the success of our collective efforts to build a stronger, more effective organisation for the future.

Every effort has been made to improve the trajectory of the North Sydney Olympic Pool redevelopment project, including the engagement of external project managers to help manage and mitigate associated risks. Despite these efforts, challenges persist, with ongoing project delays and escalating costs. Coupled with recent revenue reductions and a growing backlog in infrastructure renewal, these financial pressures have placed the Council in an unsustainable position. As we look ahead, a structural shift in Council finances will be crucial to maintain service levels and effectively respond to the needs of a growing population.

In spite of these challenges, our workforce has remained focused on delivering services and supporting the community. Their resilience and commitment have been instrumental in maintaining stability during a period of change.

Our parks and gardens have been beautifully presented, our streets are clean and well-maintained, and we've continued to preserve and protect our bushland. The vibrancy of our community is evident in places like Stanton Library, which remains a hub of joy and inclusion, and in the improvements made to our streetscapes. Community spirit has also shone through, whether at North Sydney Oval where locals gathered to support the Matildas during the World Cup, or at our summer festivals and activations.

Sustainability has remained a central focus for us. This year, Bushcare celebrated its 25th year of the Bridges to Boorowa initiative, and the Living Futures Sustainability Festival underscored the importance of sustainable practices to our community. These events not only showcase our commitment to environmental stewardship but also highlight the collective efforts of our community in working toward a sustainable future.

As we look ahead, we remain focused on the challenges and opportunities the coming year will bring. Our goal is to ensure North Sydney Council is well-positioned to navigate them effectively. I commend the contributions of our community and the professionalism and dedication of our staff. Together, we look forward to continuing to serve the North Sydney community in the year ahead.

A handwritten signature in black ink, appearing to be 'T. Cole', written in a cursive style.

Therese Cole, Chief Executive Officer

# OUR ELECTED REPRESENTATIVES

## ST LEONARDS WARD



Mayor  
Cr Zoë Baker



Cr Nicole Antonini



Cr Christopher Holding



Deputy Mayor  
Cr Godfrey Santer



Cr James Spenceley

## CAMMERAYGAL WARD



Cr MaryAnn Beregi



Cr Efi Carr



Cr Angus Hoy



Cr Jessica Keen



Cr Shannon Welch

North Sydney Council is divided into two electoral Wards. There are ten elected representatives, with each Ward represented by five Councillors.

The Councillors featured in this report were elected during the September 2024 elections and will serve the community until the next election in September 2028.

The responsibilities of Councillors, as outlined in the NSW Local Government Act 1993, include:

- Actively contributing to the governing body
- Making informed and considered decisions as part of the governing body
- Participating in the development of the Integrated Planning and Reporting (IPR) framework
- Representing the collective interests of residents, ratepayers, and the local community
- Facilitating communication between the community and the governing body
- Accurately upholding and representing the policies and decisions of the governing body
- Making every effort to acquire and maintain the skills necessary to perform their role effectively

Council supports ongoing professional development for Councillors, including attendance at relevant conferences. For more information refer to page 67.

## COUNCIL MEETINGS

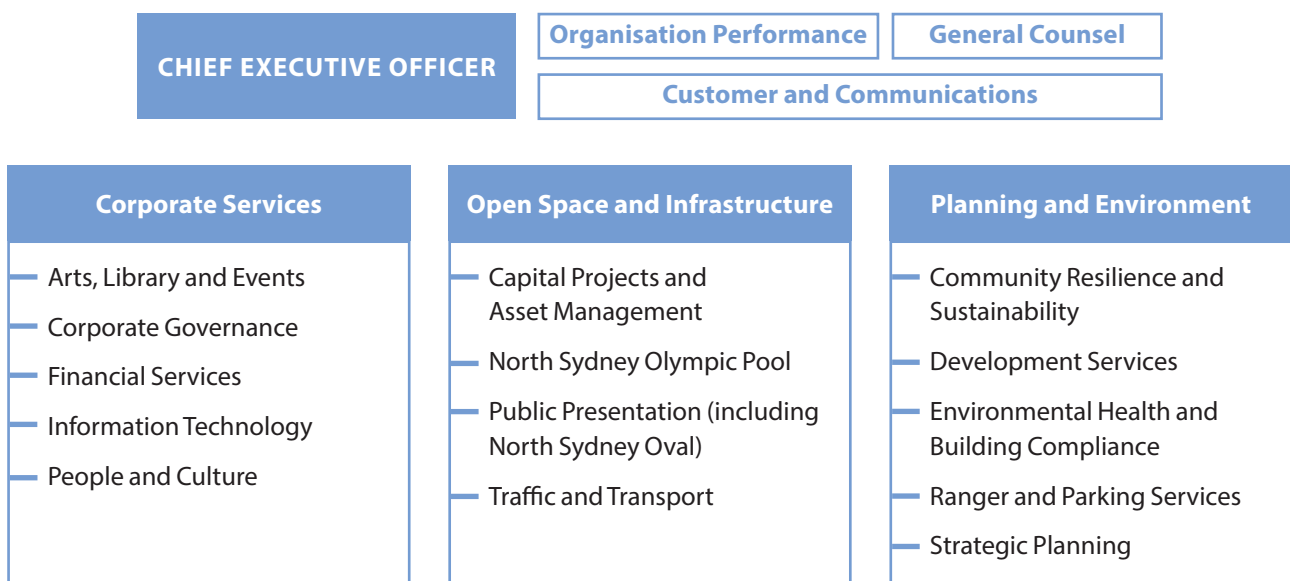
Ordinary Council Meetings are held twice a month, generally on the second and fourth Monday, with meeting dates listed on Council’s website. Extraordinary Council Meetings may be called at short notice to address specific issues, with the dates also published online.

Residents are encouraged to attend Council meetings in person. Council also provides live webcast of its meetings, accessible via a link on our website. Recordings of the webcast can be viewed after the meeting via a link on our website.

Business Papers and Minutes for Council meetings are available on our website. For information regarding Councillor Meeting attendance refer to page 64.

## OUR ORGANISATIONAL CHART

North Sydney Council is managed by its Chief Executive Officer and the Directors of three divisions: Corporate Services, Open Space & Infrastructure and Planning & Environment.





## OUR COMMUNITY VISION

*North Sydney is a welcoming, connected, and resourceful community which acknowledges its past, enjoys the present and plans for our future.*

*We respect our beautiful harbourside locale, its unique villages and much valued bushland and open spaces. We lead the way in sustainability.*

# OUR GUIDING PRINCIPLES

*The guiding principles for the foundation of our five Strategic Directions:*

## Sustainability

We are stewards of the natural environment. We strive to decrease the consumption of resources and the generation of waste. We are responsible for our built environment and its impact on the natural environment. We minimise our impact on the environment, locally and globally.

We ensure social sustainability through human rights, living conditions, health, safety, wellbeing, diversity, equity, work-life balance, empowerment, community engagement and philanthropy.

We are financially sustainable now and into the future. We support and nurture North Sydney's long-term economic sustainability. We promote the use of renewable energy and clean technologies, protecting the environment, and managing the harmful impacts of climate change.

Sustainability is all-encompassing. Our Community Strategic Plan addresses the quadruple bottom line (QBL) - civic leadership, social, environmental and economic issues - in an integrated manner.

## Inclusivity

We understand that everyone is unique. We recognise our individual differences. We support all ages, abilities, and backgrounds.

We embrace diversity in race, ethnicity, gender, sexual orientation, socio-economic status, age, and beliefs. We welcome different cultural, religious and language groups.

We have a strong sense of community, with unique places and villages for people to live, work and visit.

Our Community Strategic Plan is based on the social justice principles of equity, access, participation and rights.

## Integrity

We act with integrity in all we do. Integrity is not just a corporate responsibility, but a personal one as well. It is about choice - choosing to be honest with a commitment to strong moral and ethical principles and values.

The community rightly expects that services will be delivered professionally and with integrity. Resources are managed in a responsible, efficient, and accountable manner in accordance with best value principles.

We respect others, make every effort to understand each other, take responsibility for our actions and decisions, and work together to build mutual trust.

We lead by example. We are transparent in our actions, through our long-standing commitment to 'open government'. We exercise open communication. We listen to the community, actively engaging with them and using these insights to inform our decision making.

Council's Organisational Sustainability Policy recognises that all its decisions and actions have an impact on the quality of life of present and future generations.

# OUR PLACE

Sources for pages 13-17:  
 Australian Bureau of Statistics (ABS)  
 Estimated Resident Population (ERP)  
 and National Institute of Economic and  
 Industry Research (NIEIR) ©2023. Compiled  
 and presented in economy.id by .id (informed  
 decisions). NIEIR-ID is adjusted each year, using  
 updated estimates. Each release may change  
 previous years' figures. For the latest statistics and  
 further information view:  
[www.profile.id.com.au/north-sydney](http://www.profile.id.com.au/north-sydney)

North Sydney is on the land of the Cammeraygal people, who have a rich and enduring Aboriginal cultural heritage that remains significant to the community today.

The North Sydney local government area is located on the northern shore of Sydney Harbour. It covers 10.5 square kilometres and is bounded to the south by Sydney Harbour itself, to the west by Lane Cove, to the north by Willoughby, and to the east by Mosman.

North Sydney is renowned for its urban landscape, complemented by beautiful parks and open spaces including the expansive, heritage listed North Sydney Oval precinct. Its proximity to the Sydney Harbour Bridge makes it an iconic and integral part of the city's skyline, with easy access to the Sydney CBD.

North Sydney is home to significant education and business facilities including thriving business districts like North Sydney's commercial hub, which houses major companies and contributes significantly to the Sydney metropolitan economy.



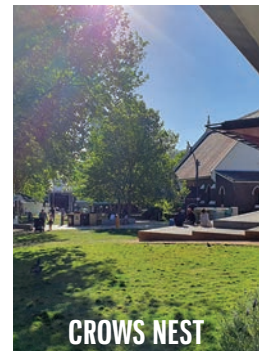
**CAMMERAY**



**CREMORNE**



**CREMORNE POINT**



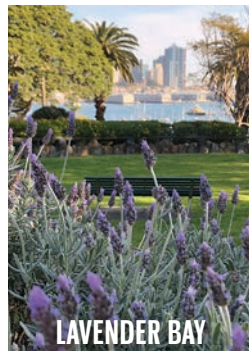
**CROWS NEST**



**KIRIRIBILLI**



**KURRABA POINT**



**LAVENDER BAY**



**MCMAHONS POINT**



**MILSONS POINT**



**NEUTRAL BAY**



**NORTH SYDNEY**



**ST LEONARDS**



**WAVERTON**



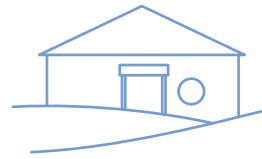
**WOLLSTONECRAFT**



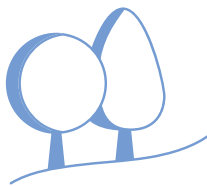
### Schools

11 primary schools  
10 secondary schools  
2 tertiary institutions

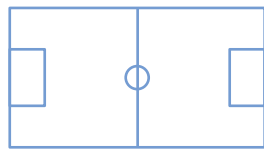
Land Area  
10.49Km<sup>2</sup>



8  
Community Centres



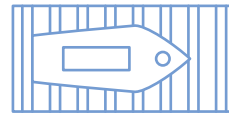
33  
Parks



9  
Sports Grounds

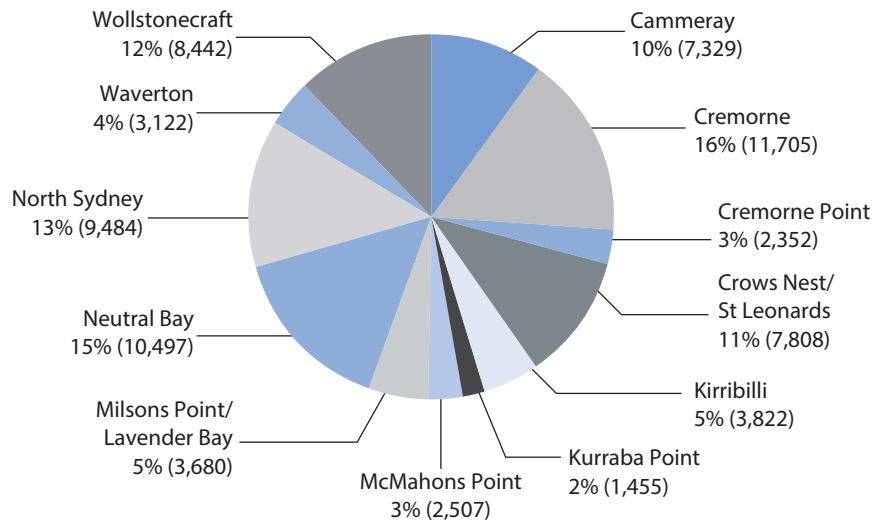


35  
Playgrounds



4  
Boat Ramps

### Population by Suburbs



### Housing



	Owned	Mortgaged	Rented
North Sydney LGA	10.2%	89.3%	50.4%
NSROC	46%	53.4%	32.9%
Greater Sydney	53.4%	45.9%	34.7%

# OUR PEOPLE





North Sydney LGA Population 69,341 (ABS ERP 2022) an increase of 14 (0.02%) from the previous year while Greater Sydney increased 1.37%

**Population Density**  
**6,608**  
(ABS ERP 2022)

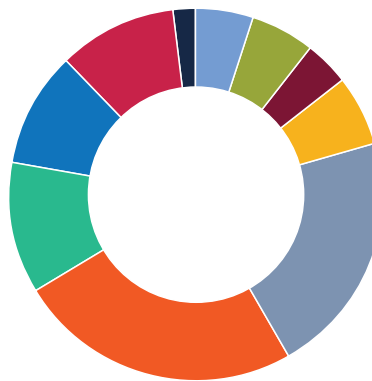
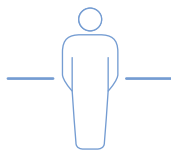
**Population Forecast** (ABS ERP 2023)

2023	72,024
2036	78,973

Increase of 9.65%

**Age Range**

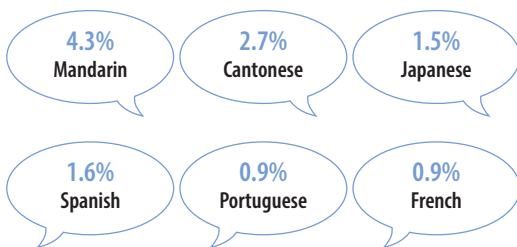
**Median age**  
**38**  
(ABS 2021)



Age Group %

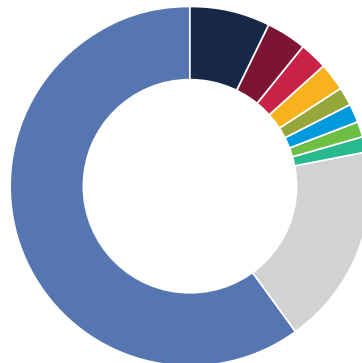
0-4	5.0%
5-11	5.6%
12-17	3.9%
18-24	6.1%
25-34	21.3%
35-49	24.5%
50-59	11.6%
60-69	10.0%
70-84	10.2%
85+	1.8%

**Languages Spoken other than English**



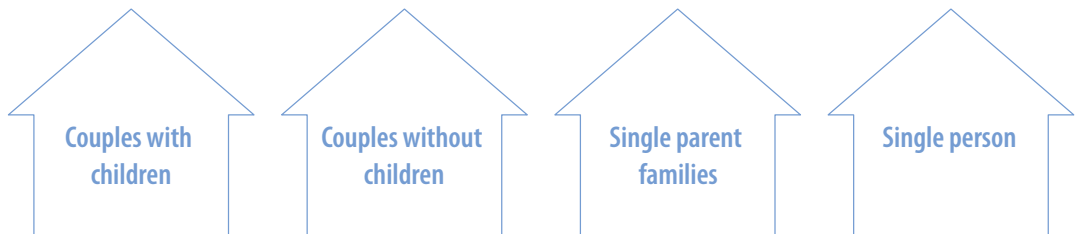
**26%** of residents are from countries where English is not their first language

**Country of Origin**  
**40% of residents born overseas**



United Kingdom	7.3%
China	3.7%
New Zealand	2.6%
India	2.3%
South Africa	1.8%
Hong Kong	1.6%
United States of America	1.5%
Japan	1.3%
Other Countries	17.9%
Australia	60%

**Family Structure**



North Sydney LGA	18%	28.9%	6.1%	37.0%
NSROC	35.6%	25.4%	8.2%	23.8%
Greater Sydney	34.4%	23.3%	10.5%	22.2%

# OUR WORKERS



## Gross Regional Product (GRP)

(NIEIR 2022)

\$20.75billion

97,291 **Local Jobs**  
(NIEIR 2022)

15,355 **Local Businesses**  
(NIEIR 2022)

## Median Household Income \$



North Sydney LGA	2,526
NSROC	2,459
Greater Sydney	2,099

## Volunteering (ABS 2021)

16.8%



of the North Sydney LGA population engage in some form of voluntary work

## Top 5 Industries (NIEIR 2023)

33.4%

Professional, Scientific and Technical Services

11.8%

Information, Media and Telecommunications

10.3%

Financial and Insurance Services

6.5%

Construction

6%

Health Care and Social Assistance

## Working Population

(ABS 2021)

80,652

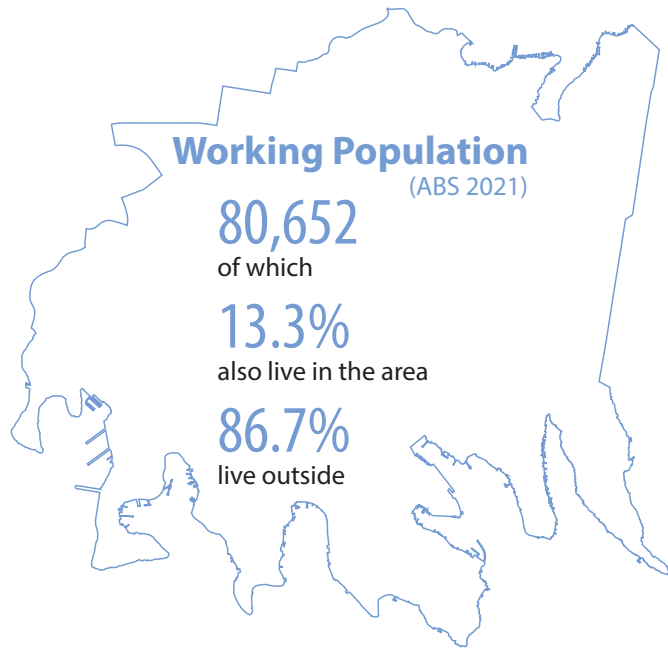
of which

13.3%

also live in the area

86.7%

live outside



## Transport to Work



North Sydney LGA	17.4%	6.1%	5.4%	60.9%
NSROC	27%	5.4%	3%	52%
Greater Sydney	36.9%	5.6%	2.7%	38.9%



**OUR COMMUNITY CELEBRATES**

## 2023 NORTH SYDNEY GARDEN COMPETITION

The entries in the 2023 North Sydney local gardening competition highlighted the impressive horticultural talent across the area, from lush balconies and manicured backyards to vibrant public gardens and community vegetable plots. Judge Judith Sleijpen reviewed over 50 entries to select the winners across 10 categories. The results were celebrated at a special presentation ceremony hosted by Mayor Zoë Baker and Gardening Australia's Costa Georgiadis, with 140 local gardeners in attendance.

Mayor Zoë Baker said: "The North Sydney Garden Competition is much more than just a competition. Whether you are involved in Bushcare, Streets Alive, a community garden or are passionate about your personal plot or personal pots – this evening is a celebration of both gardening and community. Certainly, your work cultivating nature or reviving a habitat has, and will continue to have, a substantial and significant effect on all those who pass by."

Congratulations to the following winners for 2023:

Balcony and Courtyard Garden: Di McKenzie-Rabu

Indoor Garden: Jase Carr

Children's Garden: Guthrie Childcare Centre

Native Habitat Garden: Harry Loots

Edible Garden (Private): Dominic Cadden

Edible Garden (Community): ANZAC Park Community Garden

Lex and Ruby Graham Prize: (Individual) Stewart Hodgson

Lex and Ruby Graham Prize: (Group) Carr Street, Waverton

Most Beautiful Garden: Wondakiah

Nutcote Judge's Award: Mary Drummond



## 2024 NORTH SYDNEY COMMUNITY AWARDS

North Sydney is home to amazing people who volunteer to protect local wildlife, support social housing tenants, and help survivors of violence. At the annual North Sydney Community Awards ceremony, held on 19 April 2024, at the Independent Theatre, the incredible residents making the area a “kinder, better connected and more sustainable place” were celebrated. This year, the Awards recognised the great contributions of volunteers with the judging panel, consisting of North Sydney Council’s Mayor and the Community Awards Committee, selecting the winners. The Awards given this year were:

- **Community Builder Award** – Mary’s House volunteer team and Greenway Tenants Group
- **Eco Warrior Award** – Michael Stevens and Vera Yee
- **Living Legend Award** – Sissi Stewart and Mark Shalovsky
- **Trailblazer Award** – Aden Barclay
- **Next Generation Award** – There were three joint winners, Redlands Senior students, Ishnika Lokuge and Ted Greenaway

Mayor Zoë Baker said: “The North Sydney Community Awards acknowledge the many local heroes who help make North Sydney a kinder, better connected and more sustainable place. The contributions of all the nominees for this year’s awards will inspire and delight our community.”

## LG PROFESSIONAL AWARDS 2024

### Community Partnerships

#### Winner – Building Bridges to Boorowa

Building Bridges to Boorowa (BB2B) is a 25-year urban-rural partnership between North Sydney Council, Boorowa Community Landcare, and Hilltops Council aimed at rehabilitating degraded farmland in south-west NSW. Each year, 20-40 urban volunteers travel to Boorowa for a 3-day tree-planting weekend, where over 65,000 native plants over 25 years, have been established on private and public land. This project, alongside other local environmental programs, improves biodiversity, addresses land degradation issues, and fosters strong connections between North Sydney and Boorowa communities. BB2B also supports local businesses and builds lasting social bonds.



### People, Workplace, Wellbeing

#### Highly Commended – Towards a North Star, Reviewing and Realigning

The realignment project is a key step in North Sydney’s five-year transformation, aimed at improving leadership, employee wellbeing, and service delivery, ultimately benefiting the local community by enhancing the efficiency and quality of services. Through an organisational review, the leadership structure was streamlined, reducing Tier two positions from 6 to 3 and Tier three positions from 30 to 16. This change fostered collaboration, reduced silos, and optimised resources, reallocating 17% of the salary budget to create \$2.3M in new roles without additional cost. New positions were added in areas like customer experience and risk management, directly improving community services. Led internally by the Executive Leadership Team, the project emphasised gender equity, consultation with staff, and continuous engagement monitoring through surveys.

## COMMUNICATIONS AND ENGAGEMENT

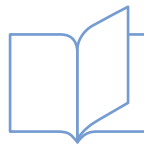
North Sydney Council is committed in providing the community with meaningful opportunities to participate in decisions that affect their lives and environment. Guided by Council's Community Engagement Protocol, Council ensures effective communication through various channels such as North Sydney News, e-newsletters, social media, and an accessible website designed for easy navigation and information access.

During 2023/24, Council conducted numerous community engagements across a wide range of projects, services, and policies. Engagement methods were tailored to each project based on the level of impact, using approaches such as responding to information requests, participating in multi-stakeholder relationships, and conducting project-specific activities. This systematic approach ensures alignment between the feedback process and the specific needs of each initiative.

The Your Say North Sydney website serves as the primary platform for engagement, allowing residents to provide feedback through surveys, maps, and forums. Additional communication methods include direct mail, emails, flyers, drop-in sessions, and focus groups. Council also runs a long-standing Community Precinct system, offering regular meetings for residents and property owners, facilitating ongoing face-to-face engagement and two-way communication.



**1,050,000** website views



**3** editions of North Sydney News delivered to households and businesses



**608** social media posts



**8,000** flyers on noticeboards



**250** e-newsletters sent  
Majority of open rates are double the industry average and click through rates are triple



**30** media releases  
**150** media enquiries



**1,000** surveys for 'Next Ten Years' campaign

# Part A COMMUNITY REPORT

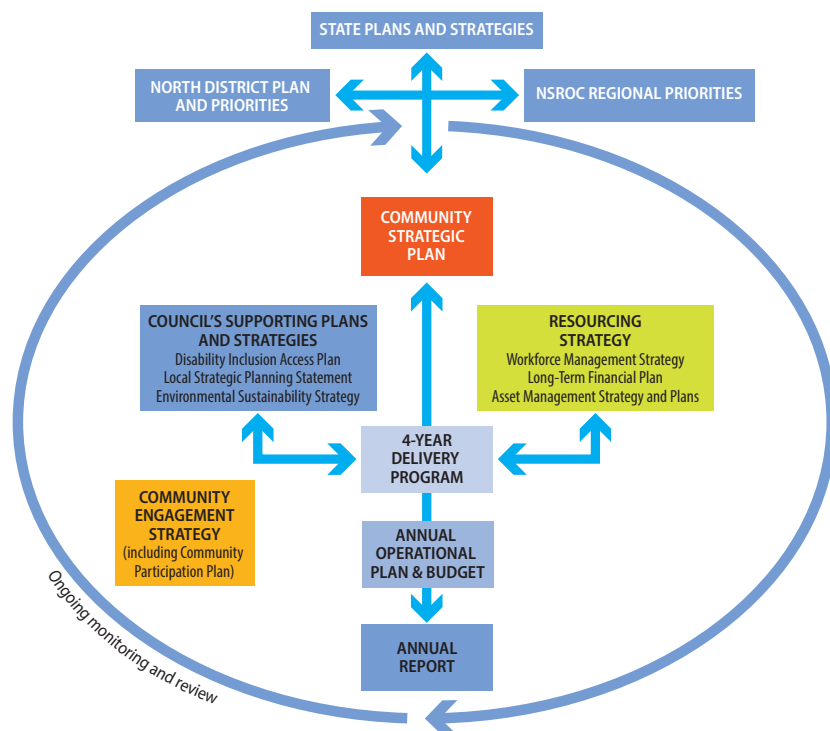




## INTEGRATED PLANNING AND REPORTING

North Sydney Council's approach to Integrated Planning and Reporting (IP&R) follows the principles outlined in the Local Government Act 1993 and the NSW IP&R framework. This integrated approach ensures that strategic and operational planning, resourcing, community engagement, monitoring, and reporting are all aligned to build a strong, healthy, and resilient community.

The following diagram illustrates how North Sydney Council plans to ensure progress toward achieving the community's goals.



At the core of this framework is the Community Strategic Plan (CSP), North Sydney's Vision 2040, a long-term plan that incorporates state and regional priorities while guiding all of Council's activities. Supporting the Community Strategic Plan are a set of Informing Strategies, developed through extensive research and community consultation. These strategies link the high-level goals of the Community Strategic Plan to Council's day-to-day operations, detailing the outcomes, objectives, and strategic approaches needed to achieve the community's aspirations. The 2022-26 Delivery Program outlines how Council will work toward these objectives, while the Operational Plan details the specific projects and actions for each financial year.

The Resourcing Strategy ensures Council has the necessary workforce, finances, technology, and assets to achieve these goals, while maintaining long-term sustainability. Progress is regularly reported to the community through quarterly progress reports and Annual Reports, which focus on the implementation of the Delivery Program and Operational Plan. In election years, the Annual Report also includes the State of North Sydney Report, evaluating the effectiveness of the Community Strategic Plan. This transparent and accountable approach allows both Council and the community to track progress toward shared goals.

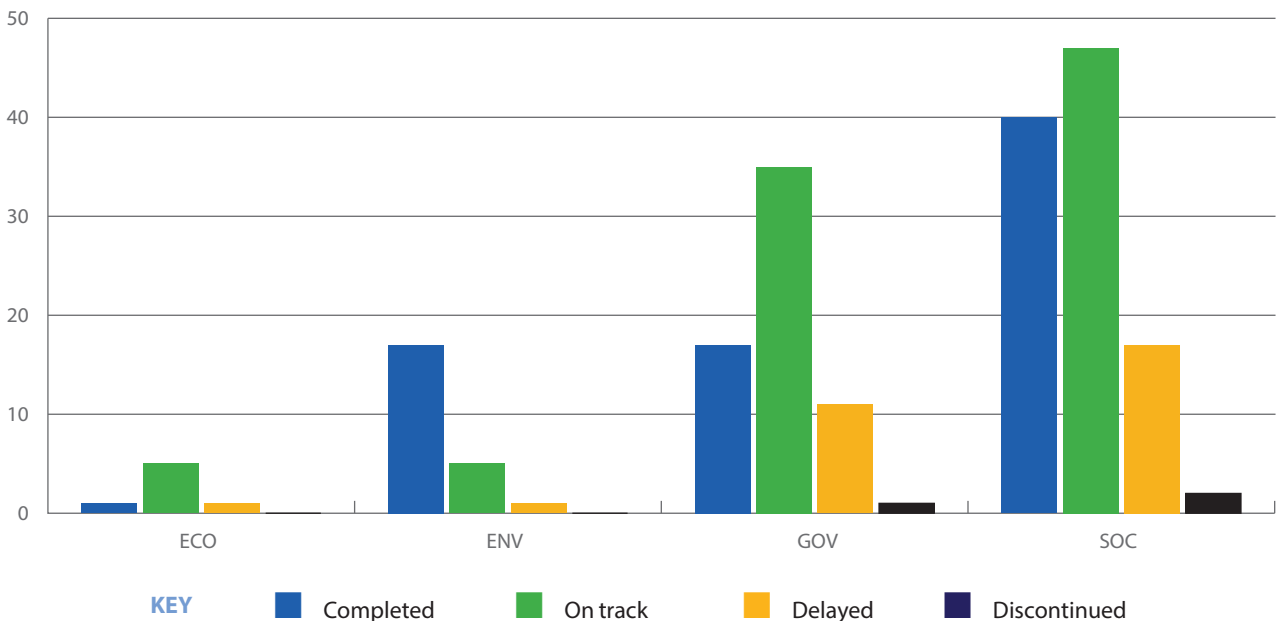
## OUR STRATEGIC DIRECTIONS

Our performance is driven by the strategic directions and outcomes outlined in the Community Strategic Plan (CSP) – North Sydney’s Vision 2040. Throughout the year, we tracked our progress against the goals outlined in the Operational Plan and Budget, to ensure we are aligned with the community’s vision for the future.

The Quadruple Bottom Line (QBL) demonstrates how Council has integrated sustainability into our projects and actions, addressing key areas: Economic (ECO), Environmental (ENV), Governance (GOV) and Social (SOC). This holistic approach ensures that our work supports the long-term wellbeing of the North Sydney community, the local economy, and the natural environment, while maintaining effective and transparent governance.

Over the past year, Council has made significant progress in many of these areas. The table below outlines the status of our projects, highlighting achievements, as well as those projects that have experienced delays or have been discontinued. The majority of delayed and discontinued projects will be realigned within our revised strategy framework. Remaining delayed projects are expected to be completed during the 2024/25 period.

This commitment to continuous improvement ensures that we remain on track to deliver sustainable outcomes for our community, despite some adjustments to project timelines.



The CSP is structured around five interconnected Directions that reflect the community’s aspirations:

**Our Living Environment** | **Our Built Infrastructure** | **Our Innovative City** | **Our Social Vitality** | **Our Civic Leadership**

This report highlights how we have advanced these goals over the past year, working towards a sustainable and vibrant future for North Sydney.



## Direction 1 OUR LIVING ENVIRONMENT

Climate change is recognised as a threat to the future of our community, requiring action by all levels of government. Our community minimises waste, maximises use of renewable energy and increases tree canopy to mitigate the impact.

Our natural environment supports biodiversity, through our bushland reserves, wildlife corridors and innovative foreshore management. Recreational facilities including parks, sporting fields and playgrounds support an active lifestyle for residents and visitors.



## Direction 2 OUR BUILT INFRASTRUCTURE

North Sydney's public spaces and village centres promote their unique character and provide vibrant and safe places for the community to gather and connect. Our built infrastructure and community assets follow sustainable design principles and meet the needs of our growing population.

Our community prioritises walking, cycling and public transport, and people of all ages are comfortable riding in the area. Vehicle transport is supported by an effective and integrated transport and parking system.



## Direction 3 OUR INNOVATIVE CITY

Global investment and businesses are drawn to North Sydney because it is a centre of innovation, entrepreneurship, and tourism. North Sydney CBD and St Leonards are important parts of the Eastern Economic Corridor. The character of our local centres is enhanced to maximise vitality and tourism, balanced with maintaining residential amenity.

Land use planning and contemporary planning controls ensure the protection of historic buildings and places, and that new development respects North Sydney's distinct identity, heritage character and natural environment. Housing is accessible and affordable for all individuals and families.



## Direction 4 OUR SOCIAL VITALITY

Our community enjoys a healthy and active lifestyle, improved accessibility, wellbeing and safety, and a life free from violence and crime. North Sydney is known for its vibrancy and cultural diversity, with markets, festivals, art and culture, and events that connect the community. Residents have access to the best health care and support services. Education opportunities are many and varied.

Service providers, including Stanton Library deliver facilities that meet the community's changing cultural and educational needs. Local heritage and our First Nations history and culture is preserved, respected, and celebrated.



## Direction 5 OUR CIVIC LEADERSHIP

Our community has confidence in North Sydney's strategic direction and trusts Council, along with partner organisations, to lead with integrity and demonstrate good governance. Council provides what the community needs now and plans for the needs of future generations. The community is actively engaged in the future direction of North Sydney in accordance with our long-standing commitment to "open government."

Council demonstrates transparency and leadership in its decision making, is accountable to the community, and respectful in its interactions. Council is an employer of first choice, attracting and retaining highly motivated and skilled employees, committed to providing the community with quality services.

# DIRECTION 1 OUR LIVING ENVIRONMENT





## 1.1

# PROTECTED, ENHANCED AND BIODIVERSE NATURAL ENVIRONMENT

### Celebrating 30 Years of Bushcare

This year marked the 30th Anniversary of North Sydney's Bushcare Program, an ongoing initiative that has made significant contributions to the region's environmental health. During this year, over 10,250 hours of bushland rehabilitation work was completed by dedicated bush regenerators, including the planting of 3,000 native tubestock plants in various revegetation zones across the region.

### Biodiversity Programs

Council's community engagement programs for biodiversity conservation, such as Native Havens, Wildlife Watch, and Adopt-a-Plot, saw high levels of participation throughout the year. These programs reflect a positive trend in community involvement across all bushland management efforts, marking a significant post-COVID recovery and renewed interest in preserving our natural environment.

### Bushland workshops and Events

During the year, the Bushcare workshops and events program delivered over 40 activities. These events were highly attended, with participants consistently rating them as 'excellent' and 'important.' The strong feedback highlights the community's appreciation for these educational opportunities, further validating Council's commitment to continue offering these programs. In recognition of its efforts, Council won the Local Government Community Partnership Award for Building Bridges to Boorowa, further highlighting the program's impact.

### Bushland Rehabilitation

Despite facing wetter-than-average conditions, bushland rehabilitation efforts have made remarkable progress. Over 3,000 local native tubestock plants were successfully planted in specially prepared bushland buffer zones and wildlife corridors. These efforts included the celebrated community planting event during National Tree Day in August 2023 at Hamilton Reserve, Cammeray, showcasing the dedication of our community to environmental restoration.

### Water Quality Monitoring

Council continues its commitment to water quality monitoring, conducting quarterly testing each year as well as additional wet weather event tests. The results, often exceeding ANZECC water quality guidelines, allow Council to take action to address pollution and protect local waterways. Hayes Street Beach remains a key focus of monitoring under the NSW Government Beachwatch Program.

### Community Involvement Environmental Monitoring

The Streets Alive Program expanded with 16 new sites joining, bringing neighbours together, beautifying local areas, and supporting wildlife corridors. Meanwhile, the HarbourCare program, which focuses on cleaning up North Sydney's foreshore areas, saw 27 new volunteers join, bringing the total number of HarbourCare volunteers to over 100.

## 1.2

# ENVIRONMENTALLY SUSTAINABLE COMMUNITY

### Community Tool Library

The Community Tool Library Trial has been a success and is now a permanent part of the Coal Loader Education Program. The Fix-it Hub, a monthly repair event supported by 12 volunteer repairers, was trialled this year, resulting in the repair of 167 items. The Sydney Library of Things also saw growth, now boasting 36 volunteers, 350 library items, and 667 members. Small appliances, electrical equipment, and gardening tools remain the most popular items with North Sydney residents.



### Sustainability Initiatives

Council continued delivering the Futureproofing Apartments Program, providing assessments for 270 strata buildings and facilitating Zoom meetings to assist Strata Committees. The Sustainability Rebates Program was launched, offering 14 rebates of up to \$5,000 to support energy and water-saving projects for households, businesses, and strata properties. In addition, two sustainable business programs were delivered, alongside community support for sustainability upgrades such as EV charging, solar, batteries, heat pumps, and water tanks.



### Waste and Composting Education

Council has expanded its community waste education efforts over the past year, with four social media campaigns promoting composting, worm farming, and the Compost Revolution program. Two composting webinars were held, attracting over 1,040 views on YouTube. The Compost Revolution program received over 200 residential orders, and high engagement was achieved through e-newsletters that promoted both the Compost Revolution and Recycle Smart programs.

### Energy Efficiency and Renewable Energy

Council continued its focus on reducing energy and water usage by installing efficient, renewable energy technologies, including solar PV systems and battery storage in Council buildings. This led to a 12% increase in new solar electricity generation, bringing the total solar PV capacity to 558kW. Additional upgrades included renewable heating systems at Council facilities and solar installations at Stanton Library and North Sydney Oval.

### Green Events

Over the past year, Council delivered 18 community environmental workshops and webinars, engaging a total of 1,083 attendees and receiving 650 additional views on YouTube. The most attended session was “The New Joneses Webinar,” attracting 85 participants, while “The Joy of Induction Cooking Webinar” became the most-watched post-event video with 141 views. These sessions continue to raise awareness and educate the community on sustainable practices.

### Advancing Organic Waste Management

Council has been working on the Regional Organics Implications Study, which will guide regional and local decisions around organics management and processing. Additionally, the Sydney Water Biorefinery Study could introduce new processing options for Food Organics (FO) and Food Organics and Garden Organics (FOGO), potentially enhancing our waste management capabilities in the future.



# 1.3

## CLEAN AND GREEN PLACES

### Trees for Newborns

In the past 12 months, Council has distributed 109 trees as part of the Trees for Newborns initiative. This program, which offers a symbolic gift of life and growth, provides families with a tree to plant in honour of their new child. The initiative has been warmly embraced by local residents, contributing to the greening of our community while fostering a connection between families and the environment.



### Community Gardens

Council continues to support local community gardening efforts, with 9 community gardens actively operating across the Local Government Area. These gardens offer a valuable space for residents to come together, share knowledge, and grow their own produce, creating not only greener spaces but stronger community connections.

### Increase in Volunteer Engagement

The Community Garden Program saw significant growth this year, with 80 new volunteers joining. These new participants have contributed their time and energy to help cultivate and maintain the gardens, enhancing their sustainability and success. This surge in community engagement highlights the increasing interest in urban gardening and local food production.





# 1.4

## WELL UTILISED OPEN SPACE AND RECREATIONAL FACILITIES

### Signage and Pathway Improvements

Council installed new bike safety signage in St Leonards Park, as well as updated parks signage at key locations like Green Park Tennis Court, Waverton Park, and Forsyth Park. Pathway upgrades were also completed, including renewal and extension of pathways in St Leonards Park and sandstone path restoration at Young and Earle Street gardens. In Milson Park and Brennan Park, access ramps and stairs were reconstructed, improving accessibility for all residents.

### Quarantine Boat Depot

Work on improving access to the historic Quarantine Boat Depot site is making significant progress, with designs for various works currently being finalised. These designs will allow for the necessary quotations to be obtained and set the stage for the remaining works to commence. Following a series of thorough investigations, clean-up, and repair efforts, the site has been opened to the public. As we continue, the focus will remain on enhancing access, ensuring the site is fully prepared for increased community engagement and use.



### The Coal Loader

The resurfacing of Tunnel No. 2 has significantly enhanced the pedestrian experience. The works have improved accessibility and safety, while the grape vines, once fully grown, will provide shade along the western colonnade. Though the project has faced delays due to the historical and complex nature of the site, steady progress is being made to align with the original design vision.

### Open Space and Recreation Needs Study

Since October 2023, Council has conducted several engagement activities to gather community input on various projects. A community-wide survey elicited 452 responses, with further public engagement through an online survey, a community forum, and multiple workshops, including one for youth and another for First Nations. Feedback from these events is being integrated into the draft Needs Study, ensuring community voices are heard in future planning.

### Infrastructure Upgrades Across Local Parks

Throughout the year, significant improvements were made to enhance safety, accessibility, and usability in our parks and recreation areas. These upgrades included the replacement of fencing at Primrose Park, safety fencing at the St Leonards Park depot, and stair handrail improvements at Fred Hutley Reserve. New park furniture, including seats and drinking stations, was installed at various locations such as Primrose Park, Prior Ave Playground, and Milson Park. Signage upgrades were also made, with new bike safety signs in St Leonards Park and new park signs at Green Park Tennis Court, Waverton Park, and others. Additionally, pathways were renewed and extended at St Leonards Park, Young and Earle Street Gardens, Milson Park, and Brennan Park to improve accessibility and ensure safer access for the community.



# DIRECTION 2 OUR BUILT INFRASTRUCTURE





## 2.1

# INFRASTRUCTURE AND ASSETS MEET DIVERSE COMMUNITY NEEDS

### Stormwater and Road Maintenance

Council's work on stormwater drainage condition surveys is continuing, with updates being incorporated into the Council's Asset Management System (CAMS) as information becomes available from completed works. Additionally, the road pavements condition audit has been awarded, with data preparation in progress to upload information for other infrastructure asset classes into CAMS. This ensures ongoing monitoring and maintenance of critical infrastructure.

### Asset Management Strategy

Council remains committed to the sustainable planning, construction, and maintenance of essential infrastructure. All legislative requirements for operations have been met, and resources and capabilities for managing assets have been clearly defined. Council's Asset Management Plans, aligned with the Long-Term Financial Plan, are guided by the Asset Management Strategy to ensure responsible, financially sustainable delivery of services for the community.

### Traffic and Transport Infrastructure

Council continues to deliver annual upgrades to traffic and transport infrastructure. The Cammeray 40km/h High Pedestrian Area project was delayed during 2023/24 to allow for further design investigations; however, Council has secured additional time and budget under its grant funding. The project is now under construction and will improve pedestrian safety and traffic flow once completed.

### Advocating for Better Infrastructure and Community asset Funding

The Regional and Local Roads Repair Program (RLRRP) and the Roads to Recovery (R2R) Program were both completed this year, contributing to the ongoing upkeep of local roads. Phase 4 of the Local Roads and Community Infrastructure (LRCI) Program is currently under construction. Council is also actively seeking additional Federal and State Government funding to support further road and community infrastructure improvements.

## 2.2

# VIBRANT PUBLIC DOMAINS AND VILLAGES

### Willoughby Road Upgrade

The paving and landscaping works along Willoughby Road are expected to extend into September 2024. Delays have occurred due to the installation of underground power and inclement weather, impacting the project timeline. As at end of June drainage works are complete, streetlighting and underground power installations are 75% finished. Council is actively working to complete the remaining works, with final streetlighting and landscaping expected in the coming months.

### Cremorne Public Domain Masterplan

The upgrade of Waters Road has been delayed due to contractor availability and material lead times. The project is on track for completion in 2024/25, with additional works identified for future inclusion. This additional piece of work ensures the upgrade meets the full needs of the community.

### Burton Street Plaza Upgrade

Significant progress has been made on the Burton Street Plaza upgrade, which commenced in Q4 of 2023/24. Currently, 75% of the work is completed, and the project is on target to reach full completion by July 2024. The upgrades will enhance the functionality and aesthetic appeal of this popular public space.

### Public Amenities Strategy

Council is making steady progress on new public amenities, with completion scheduled for August 2024. The delays experienced are related to the delivery of long lead-time items necessary for installation. Once finished, these upgraded amenities will enhance public spaces and provide improved services to the community.



## 2.3

# PRIORITISE SUSTAINABLE AND ACTIVE TRANSPORT



### Road Safety Action Plan

Council successfully implemented the Road Safety Action Plan, conducting over 15 safety-focused activities. Key highlights include pedestrian safety studies and infrastructure improvements, as well as targeted efforts to enhance pedestrian safety during the jacaranda season. Schools across the area were also involved in implementing active transport and road safety initiatives. Additional highlights included distributing 120 free car seat check vouchers and raising awareness about heavy vehicle safety and vehicle speed.

### Future Pedestrian Safety Improvements

Building on the success of current initiatives, Council has submitted further grant applications to fund the installation of pedestrian crossings at Fitzroy Street, Yeo Street, and Rosalind Street. The outcome of these applications will be known during the 2024/25 Financial Year, with hopes to improve pedestrian safety at key locations.

### Promoting Active Transport and Safer School Journeys

Over the past year, Council worked closely with local schools on Active Transport initiatives. These efforts included the

development of Green Travel Plans, safe cycling to school campaigns, and road safety education. Council also focused on future planning and securing grant funding to upgrade or implement safer crossing points for students and pedestrians.

### Integrated Cycling Strategy

Route 2 Young Street - As part of a comprehensive safety design review, the project scope was extended to include improvements at the intersection of Young Street and Grosvenor Street. Council has obtained additional grant funding to cover this expanded project, ensuring that the upgraded infrastructure addresses critical safety concerns in these areas.

Route 3 North Sydney to Mosman – Initial proposal consultation did not receive support from the community or Council due to concerns over parking loss and access issues. In response, Council is working on revised designs that aim to mitigate these challenges while still delivering effective safety solutions. Ongoing consultations are underway to ensure the final outcome addresses the community's concerns and improves local accessibility.

## 2.4

# EFFICIENT TRAFFIC MOBILITY AND PARKING

### Local Traffic Management

Council continues to deliver Local Area Traffic Management infrastructure to improve safety and traffic flow. The Cammeray 40km/h High Pedestrian Area project, which was delayed in 2023-2024 for additional design investigations, is currently under construction. Council successfully secured an extension in both budget and time for the grant funding, ensuring the project will be completed with a focus on enhancing pedestrian safety in this high-traffic area.

### Car Share Implementation

Council remains dedicated to promoting sustainable transport options through its ongoing support of car share programs. With established policies and processes in place, Council ensures that when a car share applicant requests a space that meets policy requirements, the program is implemented to benefit residents. This initiative helps reduce reliance on private car ownership, contributing to a more sustainable and connected community.

### North Sydney Integrated Transport Program

Council's engagement with Transport for NSW (TfNSW), the project lead of the North Sydney Integrated Transport Program (NSITP), has been limited in the latter half of the reporting period. Unfortunately, the State budget did not allocate funds for progressing key aspects of the program, particularly the delivery of Miller Place, a vital component of the plan. Despite these challenges, Council remains firmly committed to its vision for the North Sydney Centre and continues to advocate for the development of Miller Place. Council is determined to secure the necessary funding to bring this vital project to life, ensuring a sustainable and connected future for the community.



# DIRECTION 3 OUR INNOVATIVE CITY







## 3.1

# OUR COMMERCIAL CENTRES ARE PROSPEROUS AND VIBRANT

### Economic Development Strategy

Between May and June 2024, Council conducted an extensive community consultation on the Economic Development Discussion Paper. The feedback and insights gathered from residents and businesses during this consultation will be carefully reviewed. These outcomes will play a pivotal role in shaping the future Economic Development Strategy, which aims to position North Sydney for continued economic vitality.

### Engaging with Local Businesses and the Community

Throughout the year, Council has actively engaged with the local business community, including the Business Chamber and individual businesses. These efforts, supported by our Community Engagement Specialist, included the promotion of grant opportunities to assist in local economic growth. We are committed to supporting business resilience and fostering strong partnerships to strengthen our local economy.

### North Sydney CBD Planning

Significant progress has been made on a planning proposal for the North Sydney CBD, which is nearing finalisation. Once approved, this proposal will provide clear guidance for Development Applications, particularly for height variations, ensuring a more transparent and streamlined assessment process. Additionally, Council continues to implement the Local Infrastructure Contributions Plan, ensuring that development in the CBD aligns with the community's infrastructure needs.

### Revitalising North Sydney's CBD

Council is reviewing the broader North Sydney CBD program to align with future-forward thinking and contemporary urban design principles. This review is essential to creating a vibrant and prosperous central business district. One exciting development is the introduction of the North Sydney Festival, which will be the first in a series of events aimed at boosting the CBD's profile as a hub of activity and a lively destination for both residents and visitors.

## 3.2

# DISTINCTIVE SENSE OF PLACE AND DESIGN EXCELLENCE

### Heritage and Masterplan Projects

Council responded to specific heritage investigations by finalising two Planning Proposals related to Heritage Listings on Parraween Street and Holt Avenue. These were the only Council-led planning instrument amendments completed during the year. However, competing project priorities and State Government planning reforms have delayed the comprehensive heritage review. The Ward Street Masterplan's implementation has also been deferred, pending market conditions for commercial office space.

### Planning and Strategic Frameworks

Throughout the year, Council has diligently processed and responded to a variety of planning proposals, ensuring alignment with established strategic frameworks. Council also made representations at the Sydney North Planning Panel to advocate for applicant-initiated re-zoning reviews, further ensuring local development is in the community's best interest.

### Progress in Key Development Areas

Council staff have been actively participating in the Project Working Group for the St Leonards/Crows Nest Transport Oriented Development precinct. This work remains ongoing, with Council maintaining a watching brief over the Department of Planning's Low and Mid-Rise Housing Reforms. In May 2024, following public consultation, the Neutral Bay Village Planning Study was adopted with amendments, providing a clear framework for the future development of Neutral Bay.

### Design Excellence and Affordable Housing

Despite a general downturn in development interest, Council convened three Design Excellence Panel meetings, where seven projects were reviewed. This decline in developer engagement is expected to recover by 2025. Additionally, following the appointment of a new Senior Strategic Planner, Council has commenced research into a broader Affordable Housing Scheme for North Sydney, aiming to address the housing needs of the community.



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# DIRECTION 4 OUR SOCIAL VITALITY





## 4.1

# NORTH SYDNEY IS CONNECTED, INCLUSIVE, HEALTHY AND SAFE

### Promoting Accessibility and Inclusion

Council delivered disability confidence training to staff and established a Disability Employee Network and Access and Inclusion Committee to foster ongoing improvements. Infrastructure upgrades focused on accessibility, including accessible parking at the Coal Loader and over 50 individual footpath and road upgrades. In addition, Council celebrated International Day of People with a Disability and engaged a consultant to enhance digital resource accessibility. A mid-plan review of the Disability Inclusion Action Plan (DIAP) was conducted.

### Supporting Children, Families and Education

The Lower North Shore Child and Family Interagency convened six meetings this past year, addressing key community needs. A webinar on “Navigating Autism at Home and School” was successfully hosted, and resources were planned as part of the “Crows Nest Safe Village Project” to educate local businesses about domestic violence. Council actively supported these initiatives, as well as vacation care programs, the School Principal’s Breakfast, and providing grants and subsidies for family services. Stanton Library and The Coal Loader continued to offer a variety of educational activities for children and families, such as preschool story time and living classroom programs.

### Family Day Care

Family Day Care (FDC) supported 130 enrolled families, with 115 actively participating, and maintained a low vacancy rate of 4%. Following a Departmental spot check in June, all compliance requirements were met. FDC services expanded to include vacation care, daily excursions, bilingual options, and flexible hours for parents. The program, now predominantly catering to children aged 0-3, hosted family events, including an end-of-year celebration attended by over 30 families. The 16 active educators, 13 of whom are from non-English-speaking backgrounds, add to the program’s diversity and strong community ties.

### Multicultural Support

Over the past year, the Lower North Shore Multicultural Network met four times and delivered the highly successful “Towards Inclusion: Northern Sydney Multicultural Disability Expo,” which attracted over 300 participants. Council hosted a Refugee Week Gathering at Crows Nest Community Centre, in partnership with the NSW Service for the Treatment and Rehabilitation of Torture and Trauma Survivors (STARTTS). The event was well attended, with over 80 participants engaging with speakers and performers sharing experiences of migration and asylum seeking. Council also supported the ‘Reach your Potential’ Program, helping new arrivals find employment.

## Domestic Violence Support

The Lower North Shore Domestic Violence Network held six meetings and rebranded with a new logo. The network updated and reprinted the “Bouncing Back” resource, aimed at helping parents discuss the effects of family violence with children. During the 16 Days of Activism, the Network organised awareness events, including a Violence Prevention event in Lane Cove Plaza. Council’s “Crows Nest Safe Village” project developed workshops and produced resources to educate businesses on domestic violence issues.

## Community and Wellbeing Initiatives

Council continued its support of wellness programs across the community, including fitness, mobility, and art workshops, as well as tech literacy classes for seniors. Through the small grants program, Council funded additional programs run by community centres, distributed food grants, and advocated for secured Home Care Services funding through 2027. In collaboration with local community centres, Council organised wellness programs, workshops, and events during the Seniors Festival. Additionally, community transport contracts were extended, and Council followed up on referrals for vulnerable or isolated older people.

## Homelessness Outreach and Support

Council’s work in homelessness outreach continued with over 150 separate reports addressed during the year. This included 44 outreach visits and more than 60 hours of direct support, connecting people with appropriate services and helping rough sleepers secure accommodation. Council staff completed the annual homelessness street count, attended ten network meetings, and partnered with local services to coordinate the Northern Sydney Homelessness Forum. Council also implemented a homelessness reporting tool on its website to ensure continued support for those experiencing homelessness, squalor, or hoarding.



## 4.2

# A CENTRE FOR CREATIVITY AND LEARNING

### Support for Artists and Exhibitions

Council awarded \$10,000 in Creative Grants to support artists' professional development and creative projects. Throughout the year, regular workshops were hosted at the North Sydney Community Centre, and Council provided subsidised residency to 15 artists across 13 studios. Council also facilitated 9 exhibitions at Ridge St Window Gallery, 8 at Inside/Outside Plinth, and additional exhibitions at Nutcote and Kirribilli. These exhibitions highlighted significant cultural events such as NAIDOC Week, International Women's Day, and Pride Month. The North Sydney Art Prize was presented over three weeks, showcasing 91 artworks across the Coal Loader site, with two new artworks added to Council's collection.

### Diverse and Inclusive Event Planning

Council's events team continued to support a wide range of community events, fostering an inclusive environment for celebration and engagement. This year marked the launch of the First Nations speakers talk series, with all events now opening with an Acknowledgement of Country. Events for children, such as special story times for Diwali, Ramadan/Eid, and Lunar New Year, saw an increase in participation. Monthly world movie screenings have grown in popularity, featuring films from diverse cultures, including China, France, Mexico and India.

### Youth and Seniors Engagement

Council's Youth Week event, Colour Flix, was successfully delivered in collaboration with various community partners, including health and local government bodies. The success of the event has led to interest in future partnerships. For seniors, Council coordinated 16 events as part of the 2024 Seniors Festival, including intergenerational activities and tech skills workshops. Overall, approximately 400 people participated, fostering community connections and promoting lifelong learning.

### Digital Access

This year, Council improved access to online services by introducing an online payment system, enhancing the Stanton Library app, and streamlining the eBook borrowing process. Despite some delays, the new systems went live

in June, and eBook loans are projected to increase by 35%. Council also expanded its tech support for seniors, holding 64 one-on-one tech help sessions and partnering with Services Australia and NSW for five drop-in sessions.

### Library Services

To make library services more accessible to the wider community, Bus to Books attendance steadily increased throughout the year, providing easy access for vulnerable residents. Additionally, Stanton Library hosted 40 events, attended by over 2,600 people, including science literacy, First Nations storytelling, and creative writing workshops. Council's Borrow Now collection has proven popular, meeting community demand for new releases, while enhancements to children's and youth collections have increased usage and visual appeal.



### Upgrades to Children's Library and Facilities

Council made significant improvements to the children's library, including reconfigured shelving and new movable units at child-friendly heights. These changes, along with a redesigned layout, have improved access to activity and reading areas. Construction is also underway to refurbish the lower ground floor toilets and parents' room, enhancing child safety and overall accessibility. These upgrades aim to create a more welcoming and functional space for families and young children.

## Community Art Initiatives

In July 2023, Council organised an information session at Hutley Hall, led by Create NSW, providing valuable insights for future grant opportunities. As a result of the feedback, Create NSW updated its program. Additionally, Council finalised the Public Art Masterplan at the beginning of the financial year, listing several Public Art projects linked to Development Approvals. A mural titled *Walking Country Pathways* was commissioned for Hutley Hall, created by First Nations artists Emma Hicks (Gamillaroj) and Merinda Funnell (Wiradjuri), in collaboration with the local First Nations community.





## 4.3

# NORTH SYDNEY'S HISTORY IS PRESERVED AND RECOGNISED

### Historical Services

Over the past year, Historical Services staff have collaborated with various Council divisions and local community groups to provide a diverse range of talks, tours, and exhibitions. This work has allowed residents to engage deeply with the history of North Sydney, fostering a greater understanding of the area's cultural heritage. The Council remains committed to preserving and promoting our local history through interactive and informative events.

### Heritage Enquiries

The Heritage Centre processed a total of 224 in-depth enquiries during the year, addressing topics ranging from family history to photographic records, oral histories, and historical maps. These enquiries have provided vital information for residents researching their ancestry or learning about the historical significance of local sites. The centre also facilitated access to archives, planning documents, and other resources that support the community's interest in North Sydney's heritage.

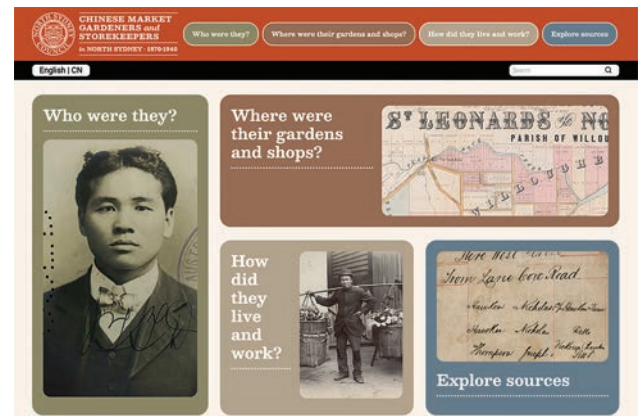
### Ongoing Preservation

In collaboration with heritage sector colleagues, Historical Services staff made significant progress in identifying an appropriate Digital Asset Management System (DAMS) to ensure the ongoing preservation of digital records. Discussions centered around service offerings and costs have paved the way for improved archiving solutions. Meanwhile, key heritage sites such as Don Bank, Sexton's Cottage, and St Thomas' Rest Park are being maintained in line with their Conservation Management Plans (CMPs). Repair work on Don Bank's roof is scheduled for the next financial year, and suggestions from volunteers for enhancing museum promotion are being integrated into Council's communication plans.

### New Interpretive Website and Exhibition

A major milestone for Historical Services is the completion of an interpretive website that details the history of Chinese market gardeners and shopkeepers in the area. The website is set to launch in July 2024, providing a rich resource for the community and researchers. In addition, a new exhibition at the Coal Loader site offers further historical

insights, while artefacts from the North Sydney Olympic Pool are undergoing documentation and conservation in preparation for reinterpretation once the pool reopens.



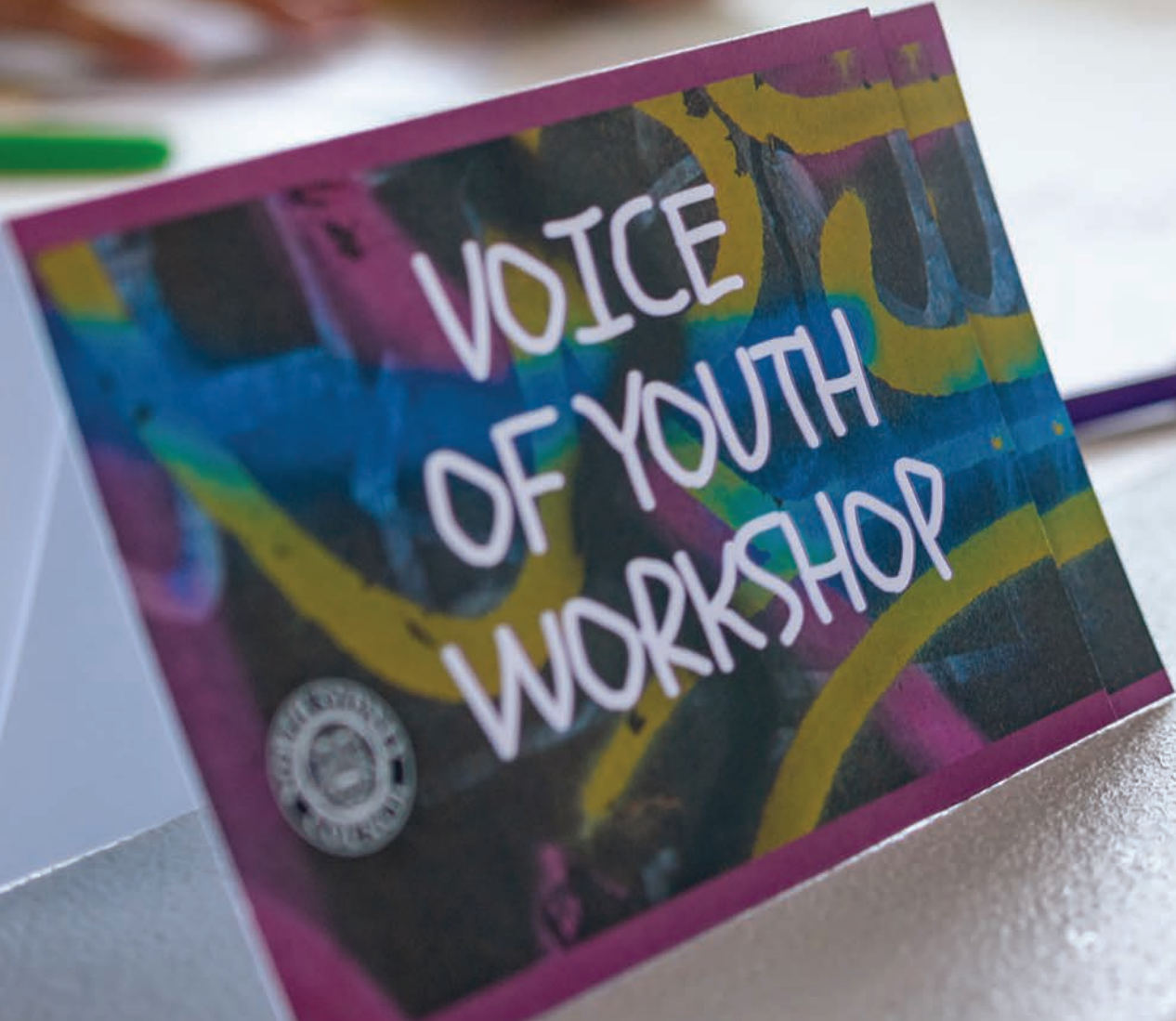
### Celebrating First Nations Art and Culture

Council proudly supported three First Nations artists as part of the North Sydney Studio Program during the financial year. The Ridge St Window Gallery hosted an inaugural exhibition by Archibald Prize winner Blak Douglas, who also conducted artist talks and school workshops. The North Sydney Art Prize featured three workshops led by First Nations artists, with both artists recognised as finalists. These initiatives were included in the Gai-Maraigal Festival, promoting First Nations culture. A new mural for Hutley Hall, designed in consultation with the local First Nations community, is another highlight, reflecting Council's ongoing commitment to cultural inclusivity.



*guthara, gulgara, gurnta, thalu, bartala*, Virginia Keft North Sydney Art Prize. Photo by Document Photography

# DIRECTION 5 OUR CIVIC LEADERSHIP



## 5.1

# LEAD NORTH SYDNEY'S STRATEGIC DIRECTION

### Strategic Planning

In May and June 2024, Council conducted a six-week community engagement program to gather feedback for the development of our new Informing Strategies, which will help shape the 2025-2035 Community Strategic Plan. Over 1,000 residents participated in the "Our Next Ten Years" campaign, contributing to the five discussion papers: Culture and Creativity, Economic Development, Integrated Transport, Open Space and Social Inclusion. The next round of community engagement is scheduled for November 2024, allowing further input from the local community.

### NSROC and Government Engagement

Council actively participated in the Northern Sydney Regional Organisation of Councils (NSROC) throughout the year, contributing to several key submissions available on the NSROC website. Communication with State and Federal governments also continued, with a particular focus on State Major projects such as the Warringah Freeway Upgrade and the Bradfield Park Cycleway. These efforts, reflected in Council Minutes, aim to secure funding and support for critical local infrastructure improvements.

### Service Review and Future Planning

During 2023/24, research was undertaken to identify best practices for conducting Service Reviews, in consultation with other Councils. A draft framework was developed based on this research and will be piloted in early 2024/25, with full implementation expected in 2025. This framework aims to improve service delivery efficiency and align Council operations with community expectations.

### Financial and IT Strategy Reviews

Council has been proactive in making submissions to key government bodies, including IPART and the Federal Standing Committee on Regional Development. These submissions focus on rate peg methodology and local government sustainability. To ensure the integrity of the financial system, Council paused certain projects pending the development of a broader IT strategy. This strategic approach will ensure that any system upgrades align with upcoming changes to the financial system, maximising long-term benefits.

## 5.2

# STRONG CIVIC LEADERSHIP AND CUSTOMER FOCUSED SERVICES

### Resilient Sydney Program

Council remains an active participant in the Resilient Sydney program, contributing significantly to the ongoing review of the Resilient Sydney Strategy. Over the past year, Council has provided data and support for this review, while staff members have attended Resilience Ambassadors meetings, presentations, and workshops. Additionally, Council has offered valuable feedback on the strategy and promoted various resilience-focused events, programs, projects, and campaigns, reinforcing its commitment to building a more resilient community.

### Audit, Risk and Improvement Committee (ARIC)

In June 2024, the newly established Audit, Risk and Improvement Committee (ARIC) held its inaugural meeting under the updated terms of reference aligned with the OLG Guidelines. During the meeting, the ARIC Chair introduced proposals aimed at enhancing the reporting and tracking of committee decisions, marking a significant step towards improved governance and accountability.

### Legal and Public Disclosure

Following changes in Public Interest Disclosure legislation, Council revised its policy to expand the number of disclosure officers at worksites. This ensures compliance and enhances workplace transparency. With the expiration of North Sydney Council's Legal Panel in May 2024, Council transitioned to using both the LG NSW Legal Panel and the NSW State Government Legal Panel to secure cost-effective legal services. General Counsel has reviewed the legal rates for the upcoming financial year to ensure the most appropriate and cost-effective representation for Council matters.

### Workplace Health and Safety

Council has strengthened its focus on Workplace Health and Safety (WHS) through active engagement with stakeholders and the integration of new technologies to support WHS inspections. These initiatives have received positive feedback from staff, reinforcing Council's commitment to creating safer workplace environments. With a proactive approach, Council has raised awareness among staff about the importance of early intervention in identifying and controlling hazards. Strong injury management practices, including early reporting of incidents, the availability of on-call paramedical services, and a dedicated occupational health doctor, have contributed to a noticeable improvement in workers' compensation claims and overall staff wellbeing.

## 5.3

# COMMUNITY IS ENGAGED IN WHAT COUNCIL DOES

### Communication and Digital Engagement

Council produced three editions of North Sydney News during the year, while also managing its growing digital channels. Over, 250 e-newsletters, 30 media releases and 39 mayoral speeches were developed, with Council staff addressing 150 media enquiries. Council's website attracted over 1,050,000 visits, reflecting strong community engagement with online services and information. This growth highlights the importance of continuing to refine and enhance our digital communications strategies.

### Events Program

Council is reviewing and refreshing its events program, using community feedback from the Culture and Creativity discussions to shape future events that meet evolving expectations. As part of this, we are also updating the branding and communications to ensure a cohesive approach across North Sydney.

Council-hosted events attracted strong community participation throughout the year. Highlights included diverse arts exhibitions at Ridge St Gallery, Plinth, Nutcote, and the Kirribilli Centre, culminating in the 2024 North Sydney Art Prize. These exhibitions were complemented by engaging workshops, artist talks, and connections to significant cultural celebrations such as NAIDOC Week, International Women's Day, Sydney Craft Week, Pride Month, and Lunar New Year. The popular Sunset Series at Waverton Park, Twilight Food Fair, Symphony in St Leonards Park, and Village Vibe events also drew large crowds, showcasing the vibrant community spirit. Additionally, Council provided support for various third-party events, enhancing the cultural fabric of North Sydney.

### Community Engagement

The promotion of the Community Engagement Protocol was postponed as Council is currently reviewing and updating the Community Engagement Strategy. This strategy, which is being shaped by data gathered during the "Our Next Ten Years" campaign and community forums conducted during May and June, will be presented to the new Council for review, before further public consultation. The outcomes of this review will play a key role in fostering greater community participation in decision-making processes.



### Precinct System

This year, Council prioritised the reactivation of Precincts and the ongoing Precinct System Review. The Precinct System Review is central to Council's efforts to improve local engagement. Progress has been made in implementing the review's recommendations, with the Combined Precinct Committee meeting held in June, agreeing to complete the remaining actions in the first quarter 2024/25. These efforts aim to strengthen the role of Precincts in supporting residents are better informed and involved in local governance.

## 5.4

# COUNCIL SERVICES ARE EFFICIENT AND EASY TO ACCESS

### Technology

Council has successfully upgraded its network infrastructure, improving performance and security through a modern, centrally managed system. Rather than replacing the entire Geographic Information System (GIS), which would be costly, Council is focusing on updating the 20-year-old SISmap internal viewer. This modern solution is essential for maintaining efficient and reliable services that support the community's needs.

### Record Keeping and Digitisation

Council completed its upgrade to its record-keeping system. The transition to a SaaS (software as a service) platform included a retention and disposal module, which is planned for Q3 2024/25. As part of the Records Management Review, 223 recommendations were made, with 86 completed and 61 in progress. The digitisation of property files remains on track.

### Procurement and Anti-Slavery Compliance

Council provided training across the organisation on procurement processes and policies, with additional training sessions planned. Leveraging its buying power, Council continues to secure value for money through Local Government Procurement, Procurement Australia, and state contracts. In line with new guidelines from the Anti-Slavery Commissioner, effective from January 2024, Council is working to identify modern slavery risks within its operations and supply chains, ensuring compliance and ethical procurement practices.

### Enhancing Workforce Efficiency and Engagement

This year, North Sydney Council transitioned to an e-recruitment system, streamlining processes and improving candidate tracking. The review of Equal Employment Opportunity (EEO) Officers and the provision of refresher training supported the updated organisational structure. Council also promoted career transition support and automated payroll processes, boosting productivity. With a 75% participation rate in the Officevibe staff survey, valuable insights were gathered to inform future initiatives aimed at improving employee satisfaction and retention.

### Workforce Development

In May, North Sydney Council hosted its inaugural Workforce Development Day, bringing together staff from across departments to foster stronger connections and enhance collaboration. The day featured engaging discussions and collaborative brainstorming sessions, underscoring the importance of open communication and teamwork. By breaking down silos and encouraging inter-departmental cooperation, the event highlighted Council's commitment to working together to best serve the North Sydney community, ensuring that services are delivered efficiently and with greater cohesion across all areas of the organisation.



## SERVICE REVIEWS

For North Sydney Council to continually improve its operations, the Delivery Program identifies key service areas that will undergo review during the Council’s term. This process involves active engagement with the community and other stakeholders to determine service level expectations and develop appropriate measures to meet them.

In alignment with new statutory requirements, the following tables provide a detailed overview of how the Council progressed with its service reviews during 2023/24, along with the results and current status of these reviews. The Service Review Plan was revised to focus on North Sydney Oval as a priority, replacing Parks, Gardens & Sports Fields. Additionally, Street Cleaning was identified to be included in the Service Review pilot, which replaced the review of Waste Management.

Focus Area	Review Status	Implementation of Recommendations
Development Assessment	●	●
North Sydney Oval	●	●
Parks, Gardens & Sports Fields	●	n/a
Street Cleaning	●	●
Waste Management	●	n/a

**KEY**



Completed



In Progress



Delayed

Additionally, North Sydney Council is conducting a Service Review pilot to refine its framework before formal adoption in June 2025. The insights gained from this pilot will be incorporated into the final Service Review Framework, reflecting the Council’s ongoing commitment to improving service quality and ensuring resources are used efficiently for the benefit of the community, both now and into the future.

This approach underscores the Council’s focus on ensuring that its services continue to meet the evolving needs of the North Sydney community.



## INTERNAL AUDITS

The below table reports progress against the adopted 2023/24 Internal Audit Plan. The plan was originally reported to the Audit, Risk and Improvement Committee in the November 2023 meeting and included Payroll, Restricted Reserves, Procurement and Recruitment – Senior Executive. The plan was adjusted to include a Records Management audit in place of the Procurement audit which was deferred to early 2024/25 to allow recruitment within the Procurement department and enable new staff to participate in the audit.

Focus Area	Review Status	Implementation Status
Payroll	●	●
Restricted Reserves	●	●
Procurement	●	n/a
Recruitment - Senior Executive	●	●
Records Management	●	●

**KEY**      ● Completed      ● In Progress      ● Delayed

Recommendations arising from audits undertaken in the prior year/s were also implemented during 2023/24:

Focus Area	Implementation Status
Fraud & Corruption Review	●
Cyber Security	●
Project Management	●
Plant and Fleet Management	●



# THE YEAR AHEAD

## Strategy Development

Following the Local Government elections in September 2024, the new Council will initiate a comprehensive review of the Community Strategic Plan in collaboration with community stakeholders. This review will identify key focus areas and resource priorities, ensuring the Plan aligns with the community's evolving needs. At the start of the Council's term, new targets will be set, and the updated Plan will detail how Council will partner with other organisations, governments, and the private sector to achieve its goals for the community.

In May-June 2024, Council conducted extensive engagement to inform the development of eight key strategies aimed at aligning services and projects with community priorities. During November-December 2024, further input will be sought, with residents voting on the identified priorities to ensure the most important initiatives are addressed. This collaborative approach will be reflected in the revised Community Strategic Plan, which will be made available for public feedback before its final adoption. The updated Plan, along with the Delivery Program 2025-30 and the Operational Plan 2025/26, will guide the implementation of strategic initiatives, commencing on 1 July 2025, to build a future that reflects the vision of North Sydney's community.

## Financial Sustainability

Council's current financial performance forecast is unsustainable and requires structural repair. This includes insufficient revenue to fund current service levels, loan repayments, asset backlogs, renewals, upgrades and new assets for a growing and changing population.

A financially sustainable Council is one that can maintain service levels and renew infrastructure as needed, ensuring a strong foundation for future generations. However, escalating costs from the North Sydney Olympic Pool (NSOP) project, first flagged to the elected Council in October 2022, continue to place pressure on the Council's finances. Despite a review to mitigate risks, many issues stemmed from early decisions, leaving long-term financial impacts that will reduce cash reserves, increase borrowing, and limit infrastructure renewals.

In addition to the NSOP project, the pandemic and shifts in societal behaviours have significantly reduced Council's income from sources like parking and advertising, leading to a projected revenue shortfall of \$8.2 million for 2024/25.

While Council previously diversified income to support relatively low rates, these ongoing reductions have depleted reserves, impacting its ability to fund critical asset renewals. With internal reserves for infrastructure at \$11.1 million and a renewal backlog of \$205 million, the Council faces tough decisions in the coming year. Balancing financial sustainability with growing community expectations will require strong financial management, efficient service delivery, and continued community engagement to ensure resources are used effectively and the community's needs are met.

# Part B

# STATUTORY INFORMATION



This section of the report includes our annual statutory reporting obligations under the Local Government Act Integrated Planning and Reporting Guidelines.

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# CAPITAL WORKS

Council is required to report on capital infrastructure works undertaken in the financial year. For 2023/24, this includes, per the OLG Expenditure Guidelines, projects that require a capital expenditure review as the cost is more than 10% of the Council's annual ordinary rate revenue or \$1 million, whichever is the greater (GST exclusive), and it is best

practice to report on significant capital works projects.

The following table details the expenditure for Council's major capital projects undertaken in 2023/24.

● Completed ● In Progress

Major Project	Expenditure as of 30 June 2023 (\$)	Capital Expenditure 2023/24 (\$)	Total as of 30 June 2024 (\$)	Status
North Sydney Olympic Pool	41,415,081	38,201,512	79,616,593	●
Willoughby Road Upgrade	337,700	4,015,610	4,353,309	●
Miller Street - Affordable Housing	-	2,471,865	2,471,865	●

## North Sydney Olympic Pool

The North Sydney Olympic Pool, a beloved community asset since its opening in 1936 and host to the 1938 Empire Games, is undergoing a major redevelopment to ensure it meets future needs. Scheduled for completion early 2025, the new state-of-the-art fitness and leisure centre will significantly enhance our aquatic and recreational facilities.

Key features include:

- Upgrades to the existing 50m and 25m pools, preserving iconic art deco elements such as the harbourside wall, sundeck, and heritage stair tower
- A new, exciting waterplay area for children with splash pads and spray features
- A warm water pool designed for gentle exercise and various programs
- An expanded gym with breathtaking harbour views, as well as dedicated spin and exercise rooms
- A larger crèche with separate indoor and outdoor play spaces
- Accessible facilities, including ramp access to pools and improved change rooms
- A new 970-person grandstand with permanent shade to support sun-safe swimming carnivals and future events

Council acknowledges and understands construction delays have been frustrating, we remain committed to delivering a facility the community can be proud of. Challenges, including unforeseen conditions such as contaminated soil and hazardous materials, were

compounded by COVID-19 and unprecedented wet weather. In April 2023, Council considered an independent review to better understand these issues, the report is available on our website - [North Sydney Olympic Pool redevelopment – North Sydney Council](#). More recently the program to completion was impacted by design and construction issues, associated with the structural steel over the 25m indoor pool.

Preserving the pool's heritage features has been a priority, with significant progress made on restoring the Western Stair Tower, the southern-facing brick wall, and timber windows. These efforts connect the pool to its historical context, alongside nearby landmarks like the Harbour Bridge and Luna Park.

We are nearing completion of several key areas, including the sundeck, gym, and internal spaces. For the latest updates and monthly e-news, visit Council's website - [North Sydney Olympic Pool redevelopment – North Sydney Council](#)



## Willoughby Street Upgrade

The Crows Nest Willoughby Street upgrade has transformed this vital area with a focus on community needs and sustainable urban design. Guided by resident and business feedback, the project has delivered wider footpaths, increased greenery, modern street lighting, and redesigned public seating, creating a safer and more inviting pedestrian environment. Key improvements also include underground electrical infrastructure, reducing visual clutter and enhancing the area's appeal.

This upgrade not only revitalises Willoughby Street's aesthetic but also supports local businesses by encouraging foot traffic throughout the day and evening. Incorporating sustainable features, such as native plantings and water-sensitive urban design, reinforces our commitment to environmentally responsible development. The enhanced Willoughby Street now stands as a model of a vibrant, sustainable, and community-centred public space in Crows Nest.

## 287 Miller Street – Affordable Housing

North Sydney Council, in partnership with Link Wentworth, is proud to support the development of a new-generation boarding house at 287 Miller Street, Cammeray. This project will deliver 12 self-contained studio units aimed at providing safe, affordable housing for individuals at risk of homelessness or experiencing housing stress, with convenient access to essential services, amenities, and public transport options.

With an estimated completion date of late 2025, this development aligns with Council's commitment to expanding social and affordable housing within our

community. The property will feature shared laundry facilities, communal spaces, and outdoor areas to foster a supportive living environment. Seven units will be dedicated to those at risk of homelessness, five to individuals on the social housing waitlist, and three units will exceed accessibility standards, ensuring inclusivity.

This project deepens our longstanding partnership with Link Wentworth and reflects our combined vision of building a sustainable, inclusive, and supportive community, providing residents with the stability and resources to thrive.

# COMMUNITY

## Carers Recognition

*Under the Carers Recognition Act 2010 (CR Act), s8(2), Council is required to report on ways Carers are supported in our community.*

North Sydney's Community Centres play a vital role in supporting carers and those they care for, offering a range of essential services. The Crows Nest Centre provides both in-home and centre-based services to older residents and their carers, including social activities, meal programs, and other forms of support that promote wellbeing and connection. Additionally, information sessions on services

and benefits for carers are regularly held at the Centres and Stanton Library, ensuring carers have access to the resources they need.

For those unable to visit the library, the Home Library Service delivers books and materials directly to carers, helping them stay connected. Council also offers valuable information, advocacy, and advice to both carers and those requiring assistance, reinforcing our commitment to supporting the needs of our community.

## Carers Disability Inclusion Action Plan (DIAP)

Council's second iteration of the DIAP 2022-2026 under the Disability Inclusion Act 2014 s13(1) was endorsed in October 2022.

Council's second iteration of the DIAP 2022-2026 under the Disability Inclusion Act 2014 s13 (1) entered its third year of operation. Actions this year have built on the work of previous years to progress access and inclusion internally and through the North Sydney Community.

During 2023/2024, we achieved the following outcomes:

### Liveable Communities

- Recommendations of the Stanton Library access audit was actioned, with design and planning of signage and other wayfinding strategies completed and installation to follow
- Reviewed community transport contract to identify opportunities to better include people with disability
- Consulted with the Access and Inclusion Committee on the NSW Government Transport Oriented Development Proposal and proposed measures that would improve accessibility and inclusion in the precinct
- Upgrades completed to multiple footpaths across the LGA to improve accessibility
- Accessible Parking spaces installed at the Coal Loader
- Tactile ground indicators installed at Blues Point Road and Blues Road, North Sydney

### Employment

- Workplace Adjustment Procedure reviewed
- Disability Employee Network meeting held
- AccessEAP is being utilised by council staff as well as providing workshops
- Carers Policy reviewed and updated to better support staff who either require or provide specific care
- Our organisation adopted an inclusive workforce events calendar

## Systems and Processes

- Council website continually updated to meet WCAG 2.1 and WCAG 2.2 requirements
- The UserWay widget tool was implemented on the YourSay website, providing accessibility features like text size adjustments, colour contrast settings, and translation options to ensure everyone can participate in providing feedback on exhibited items.
- Council engaged a digital accessibility consultant to ensure Council's key documents were accessible

## Attitudes and Behaviours

- Disability Confidence Training has been rolled out to all staff
- The Access and Inclusion Committee was established to act as an advisory body to Council that is solely comprised of people with disability. The Committee provided input into Council's Social Inclusion Strategy, Transport Oriented Development submission to the State Government, and other items such as the Outdoor Dining and Public Goods Policy
- Celebrated R U OK Day with an internal event to promote mental health awareness
- AUSLAN interpreter provided at 2024 Twilight food fair, increasing accessibility for artists with disability
- Artists from Studio A included in North Sydney Festival and were represented in exhibitions in Ridge St Gallery

## Grants and Subsidies Program

Grants and Subsidies Program Under clause 217(1)(a5) of *Local Government (General) Regulation 2021*, Council is required to state the total amount granted to financially assist others under s356 of the *LG Act 1993*.

The purpose of Council's Grants and Subsidies program is to provide the community with access to investment of resources and funds to strengthen community capacity, wellbeing, address social needs and build social inclusion. Council distributed funds totalling \$1,125,166 in 2023/24.

### Community Centres and Cultural Facilities

Council provides buildings and spaces to Community Centres, Cultural Facilities and not-for-profits who provide much needed services to the community, particularly in areas where council does not provide direct services including prevention of domestic and family violence, accommodation for at risk youth, Meals on Wheels; shopping support, community transport, Men's Shed, adult education courses, workshops; support for people who are homeless; respite; markets; health and wellbeing classes language classes and museums.

Community Centres and Cultural Facilities	
	Amount (\$)
Crows Nest Community Centre	445,000
The Kirribilli Neighbourhood Centre	72,000
May Gibbs Nutcote Museum	38,800
Neutral Bay Community Centre	60,000
North Sydney Community Centre	72,000
North Sydney Men's Shed	3,193
North Sydney Children's Services	39,000
<b>Total</b>	<b>729,993</b>

### Small Grants and Donations Program

Each year, North Sydney Council invites community organisations to apply for grants that support the delivery of vital services to our local community. These grants aim to help organisations address high-priority needs within the North Sydney area, providing financial contributions that recognise the value of their services. While Council's funding helps bolster these efforts, it is designed to complement other sources of funding, rather than serve as the sole financial support for any project or service. Through these partnerships, Council works to enhance the wellbeing of the community and strengthen local support networks.

Small Grants and Donations Program	
	Amount (\$)
North Sydney Community Services (not in Council buildings)	102,700
New and innovative small grants	23,318
Food grants	12,675
<b>Total</b>	<b>138,693</b>

Other Grants and Subsidies	
	Amount (\$)
Pensioner Christmas Bonus	15,480
Parking subsidy	168,400
Other small payments	72,600
<b>Total</b>	<b>256,480</b>

# COMPLIANCE

## Companion Animal Management

North Sydney Council Rangers work with the community to protect residents, their pets and the natural environment by the application and management of companion animal legislation *Reg cl217(1)(f)*.

During 2023/24, Council received 46 reports of alleged dog attack incidents. All attacks were reported to the Office of Local Government as required.

Council Rangers impounded 15 cats and eight dogs:

- all dogs were reclaimed or adopted
- seven cats were reclaimed or adopted
- two cats were euthanised due to their anti-social behaviour

Council has a “no euthanasia” policy with our companion animal pound contractor except for animals with untreatable diseases or anti-social behaviours (including feral) that cannot be retrained or rehomed.

Council provides a substantial number of off-lead areas for dogs to exercise and socialise. Council provides a substantial number of off-lead areas for dogs to exercise and socialise.

- all bushland areas including Balls Head Reserve and Berry Island
- all playing fields when organised sporting events are in progress

- St Leonards Ovals Number 1 and 2 (known as North Sydney Oval and Bon Andrews Oval)
- Cremorne Point Reserve
- Clark Park, Lavender Bay
- Ancrum Street Park
- The Coal Loader Centre

In 2023/24 Council received \$57,707 in companion animal registration funds and spent \$146,527 on companion animal management and education programs.

## Swimming Pool Inspections

In line with the *Swimming Pools Act 1992 (SP Act)*, s 22F(2) *Swimming Pools Regulation 2018 (SP Reg)* cl 23, Council provides the following information regarding swimming pool inspections undertaken in the 2023/24 financial year.

Type of Inspection	No.
Tourist and Visitor Accommodation Inspections	0
Premises with more than two dwellings' Inspections	57
Issuance of a Certificate of Compliance under s22D of the SP Act 47	40
Issuance of a Certificate of Non-compliance under cl21 of the SP regulation 1	12





# DEVELOPMENT

## Land Management

To comply with *clause 217 (1)(a4) of the Local Government (General) Regulation 2021*, Council provides the following report on work undertaken by Council on private property that has been fully or partly subsidised by the council.

No work was carried out by the Council on private land, as referred to in *section 67 (3) of the Local Government Act 1993*.

## Planning Agreements

Planning Agreements are legal documents created under the *EPA Act 1979 - EP&AA s7.5(5)* between developers and government agencies (including councils) for the provision of funds or works by the developer for infrastructure, services, or other public amenities.

These agreements are typically negotiated at the time of rezoning or during the assessment of a development application to fund or deliver local infrastructure not included in traditional local infrastructure contribution plans (s.7.11 and s.7.12 contributions plans).

Council entered into the following planning agreements during 2023/24:

<b>Parties</b>	North Sydney Council and CE Waters Pty Ltd as trustee for CE Waters Development Trust and CE Waters Retail Pty Ltd as trustee for CE Waters Retail Trust
<b>Date of Execution</b>	25 August 2023
<b>Land to which the VPA relates</b>	12-14 Waters Road, Neutral Bay
<b>Description</b>	A monetary contribution of \$1,900,000 towards the delivery of community infrastructure and public domain upgrades within the Neutral Bay Town Centre.

The following planning agreements were entered into prior to 2023/24, but have not yet been delivered:

<b>Parties</b>	North Sydney Council and Anson City Developments 1 (Australia) Pty Ltd
<b>Date of Execution</b>	25 June 2018
<b>Land to which the VPA relates</b>	617-621 Pacific Highway, St Leonards
<b>Description</b>	Facilitates the dedication to Council, two entire fitted out floors within the podium of a future development on the site for the purposes of an arts centre with an approximate value of \$16.5 million.
<b>Parties</b>	North Sydney Council & Rozene Pty Ltd & Rosemate Pty Ltd
<b>Date of Execution</b>	26 July 2019
<b>Land to which the VPA relates</b>	575-583 Pacific Highway, St Leonards

<b>Description</b>	Facilitates a monetary contribution of \$4,095,803 for the purpose of contributing to new open space within the Precinct, a setback of 3m from the Pacific Highway frontage, except where significant features of the Marco building already exist, a restriction on building height to RL 102.3 along the southern boundary, shared with 567-573 Pacific Highway, and a restriction on building height to RL 116.5 along the north-western boundary.
<b>Parties</b>	North Sydney Council and TWT Property Group P/L & Tildoan Pty Ltd
<b>Date of Execution</b>	17 September 2020
<b>Land to which the VPA relates</b>	23-35 Atchison Street, St Leonards
<b>Description</b>	Facilitates a monetary contribution of \$2.8m for the purposes of contributing to new open space within the precinct, a 5m wide land dedication to Oxley St as well as embellishment works and provision of a 6m wide publicly accessible through-site link to improve pedestrian connectivity in the area.
<b>Parties</b>	North Sydney Council and CN Land Pty Limited
<b>Date of Execution</b>	11 August 2021
<b>Land to which the VPA relates</b>	27-57 Falcon Street, Crows Nest
<b>Description</b>	Facilitates a monetary contribution of \$800,000 for the purposes of contributing towards the upgrade of Hume Street Park or public open space within the North Sydney Local Government area (LGA), the dedication of land to Council for pedestrian pathways, and embellishment of that land.
<b>Public Benefit received during reporting period including:</b> - Monetary amounts - Value of works - Value of land	\$456,951
<b>Parties</b>	North Sydney Council and Epic Leisure Pty Ltd
<b>Date of Execution</b>	27 January 2022
<b>Land to which the VPA relates</b>	50-56 Atchison St, St Leonards
<b>Description</b>	Facilitates a monetary contribution of \$1.4m for the upgrade of Hume Street Park or public open space within the suburbs of St Leonards or Crows Nest within the North Sydney LGA. Provision of a 5.5m wide publicly accessible pedestrian through-site link from Atchison Street to Atchison Lane. Provision of a 3m building setback from Atchison Street.

<b>Parties</b>	North Sydney Council and Cbus Property R3 Pty Ltd and Eswood Home Units Pty Ltd
<b>Date of Execution</b>	30 May 2022
<b>Land to which the VPA relates</b>	173-179 Walker St & 11-17 Hampden Street, North Sydney
<b>Description</b>	Facilitates the construction and dedication to Council 5% of the total number of new dwellings (rounded down if not a whole number) constructed on the land post the instrument change for the purposes of affordable housing and a monetary contribution of \$15,100 per additional dwelling constructed on the land, excluding any dwelling dedicated for affordable housing, post instrument change for the purposes of community infrastructure.
<b>Parties</b>	North Sydney Council and 45 McLaren Pty Limited and Proprietors Strata Plan 14598
<b>Date of Execution</b>	22 June 2023
<b>Land to which the VPA relates</b>	45 McLaren Street, North Sydney
<b>Description</b>	Facilitates the delivery of a number of public benefits to the value of approximately \$5.8 million, including a monetary contribution towards public infrastructure identified in the Ward Street Precinct Masterplan, streetscape upgrades adjacent to the site, expansion of an existing public through-site link across the southern portion of the site, and dedication to Council of one x two-bedroom affordable housing unit.

## ENVIRONMENT

### Recovery and Threat Abatement Plans

Under the *Fisheries Management Act 1994, s220ZT (2)*, Council is required to report on actions taken to implement those measures as to the state of the environment.

No Recovery and Threat Abatement Plans were implemented during 2023/24.

### Environmental Upgrade Agreements (EUAs)

Council is required to report EUAs under the *EUAs Act s54P(1)*.

Council has an EUA Policy, however no EUAs were entered into during 2023/24.

### Coastal Protection Services

Under *Reg cl 217(1)(e)* Council is required to give a statement detailing the coastal protection services provided.

No coastal protection services were levied during 2023/24, however North Sydney Council actively collaborated with eight other councils through the Sydney Coastal Councils Group to promote sustainable management of urban coastlines and estuarine environments.

# GOVERNANCE

## Councillor Attendance

Under the *LG Act s323*, Council is required to report Councillor attendance.

### Councillor Meeting Attendance

Councillor attendance at Council Meetings for the period 1 July 2023 to 30 June 2024.

Meeting	Ordinary Council Meetings	Extraordinary Council Meetings
No. held	19	1
Mayor, Cr Zoë Baker	19	1
Cr MaryAnn Beregi	19	1
Cr William Bourke	19	1
Cr Jilly Gibson	19	1
Cr Georgia Lamb	19	1
Cr John Lepouris	19	0
Cr Ian Mutton	16	1
Cr Godfrey Santer	19	1
Cr James Spenceley	17	1
Cr Shannon Welch	19	1

### Councillor Briefing Attendance

Councillor attendance at Briefings and Committee Meetings (54 in total) for the period 1 July 2023 to 30 June 2024.

Date	Subject	Mayor, Cr Zoë Baker	Cr MaryAnn Beregi	Cr William Bourke	Cr Jilly Gibson	Cr Georgia Lamb	Cr John Lepouris	Cr Ian Mutton	Cr Godfrey Santer	Cr James Spenceley	Cr Shannon Welch
		45	39	38	29	40	6	25	52	12	53
3/07/2023	Warringah Freeway Tree Replacement	●			●	●			●		●
3/07/2023	Food Waste Collection Trial	●				●			●		●
17/07/2023	NYE 2023	●		●		●	●	●	●		●
17/07/2023	Coles/Grosvenor Street Plaza	●		●		●	●	●	●		●
17/07/2023	Heritage Assessment of 53 & 55 Yeo Street Cremorne	●		●		●	●	●	●		●
7/08/2023	Ward Boundaries	●	●	●		●	●	●	●		●
7/08/2023	Miller Place Project	●	●	●		●	●	●	●		●
7/08/2023	Planning Proposals Update	●	●	●		●	●	●	●		●

Date	Subject	Mayor, Cr Zoë Baker	Cr MaryAnn Beregi	Cr William Bourke	Cr Jilly Gibson	Cr Georgia Lamb	Cr John Lepouris	Cr Ian Mutton	Cr Godfrey Santer	Cr James Spenceley	Cr Shannon Welch
21/08/2023	Voluntary Planning Agreement Policies	●	●		●	●			●		●
21/08/2023	Parking Meters	●	●		●	●			●		●
21/08/2023	NSOP Project	●	●		●	●			●		●
4/09/2023	Owner's Consent Request - Grosvenor Lane Carpark	●	●	●	●	●		●	●		●
4/09/2023	Bike North - Young Street and Grosvenor Street Intersection Submission	●	●	●	●	●		●	●		●
4/09/2023	NSOP Business Plan Update	●	●	●	●	●		●	●		●
18/09/2023	West Street Stage 2	●	●		●	●		●	●		●
18/09/2023	Neutral Bay Town Centre Planning Study	●	●		●	●		●	●		●
18/09/2023	NSOP - Quarterly Report	●	●		●	●		●	●		●
16/10/2023	NSOP Legal Briefing			●	●	●		●	●		●
16/10/2023	Legal Matters			●	●	●		●	●	●	●
16/10/2023	Organisation Structure			●	●	●		●	●	●	●
6/11/2023	TfNSW LGA Projects	●	●	●		●			●	●	●
6/11/2023	NSOP Project Update	●	●			●			●		●
20/11/2023	NSOP Project Update			●	●			●		●	●
20/11/2023	MLC Centre	●	●	●	●			●	●	●	●
20/11/2023	Housing and Heritage Priorities	●	●	●	●			●	●	●	●
20/11/2023	Neutral Bay Town Centre Planning Study	●	●	●	●			●	●	●	●
20/11/2023	Community Improvement District Pilot Program	●	●	●	●			●	●	●	●
4/12/2023	NSOP - Quarterly Report	●	●	●					●		●
4/12/2023	Customer Satisfaction Survey Results	●	●	●					●		●
4/12/2023	Open Space and Recreation Needs Study	●	●	●					●		●

Date	Subject	Mayor, Cr Zoë Baker	Cr MaryAnn Beregi	Cr William Bourke	Cr Jilly Gibson	Cr Georgia Lamb	Cr John Lepouris	Cr Ian Mutton	Cr Godfrey Santer	Cr James Spenceley	Cr Shannon Welch
5/02/2024	Neutral Bay Town Centre Planning Study	●			●				●		●
5/02/2024	State Government Planning reforms	●			●				●		●
19/02/2024	On Street Parking Meter Tender	●		●	●	●		●	●		●
19/02/2024	TfNSW Projects	●		●	●	●		●	●		●
19/02/2024	Development Application - Coles Neutral Bay	●		●	●	●		●	●		●
4/03/2024	Legal Matter - NSC v TfNSW	●	●			●			●		●
18/03/2024	Key Informing Strategies	●	●	●	●	●		●	●		●
18/03/2024	Draft Operational Plan & Budget 2024/25	●	●	●	●	●		●	●		●
15/04/2024	38 Shellcove Rd - Tree		●	●	●	●			●		●
15/04/2024	Grosvenor Lane		●	●	●	●			●		●
15/04/2024	Open Space & Recreation Needs Study – Discussion Paper		●	●	●	●			●		●
15/04/2024	NSOP Update		●	●	●	●			●		●
29/04/2024	Integrated Transport Key Informing Strategy	●	●			●			●		●
29/04/2024	Arts & Culture Key Informing Strategy	●	●			●			●		●
6/05/2024	Economic Development Key Informing Strategy	●	●	●					●		●
6/05/2024	Social Inclusion Key Informing Strategy	●	●	●					●		●
6/05/2024	Outcomes of Neutral Bay Planning Study Public Exhibition	●	●	●					●		●
20/05/2024	NSOP Update	●	●			●			●		●
20/05/2024	Housing Reforms Update	●	●	●		●			●		●
17/06/2024	NSOP Confidential Update	●	●	●		●			●	●	●
17/06/2024	Uptown Street Party	●	●	●		●			●	●	●
17/06/2024	Electrification of North Sydney (DCP Amendment)	●	●	●		●			●	●	●
17/06/2024	Briefing Draft DCP 1-7 Rangers Rd	●	●	●		●			●	●	●

# COUNCILLOR TRAINING

Participation of Councillors and the Mayor in ongoing professional development is outlined below in accordance with the *LG Act s232, Reg cl 186*.

## Conferences and Seminars

Title	Councillor/s who participated
Local Government NSW (LGNSW) Annual Conference	Crs Baker, Beregi, Lamb, Santer, Welch
International Woman's Day	Crs Baker, Beregi, Lamb, Santer, Welch
ALGWA NSW Conference	Crs Baker, Beregi, Santer, Welch
Local Roads Congress	Cr Santer
Destination and Visitor Economy Conference 2024	Cr Santer
ALGWA State Conference	Cr Welch

## Training

Title	Councillor/s who participated
Child Safe Training	Crs Baker, Lamb, Santer, Welch
Improving Your Report Writing	Cr Lamb
Social Media for Councillors	Cr Welch

## Councillor Expenses

Under *Reg cl 217(1)(a)* Council is required to report the total cost during the year of expenses and provision of facilities to Councillors in relation to their civic functions.

Allowances and Fees	Amount (\$)
Mayoral allowance and Superannuation	84,560
Councillors and Superannuation	325,691
Other Expenses	45,747
<b>Total</b>	<b>455,997</b>

Councillors Expenses	Amount (\$)
Conferences and Seminars	12,341
Mobile Phone and equipment	24,928
Sundries	1,750
Childcare	-
Sustenance	5,081
Travelling	1,647
<b>Total</b>	<b>45,747</b>

## Overseas Visits

Under *Reg cl 217(1)(a)*, Council is required to report overseas visits by councillors, council staff or other persons representing council (including visits sponsored by other organisations).

There were no overseas visits in 2023/24.

# HUMAN RESOURCES

## EEO Management Plan

North Sydney Council's *Equal Employment Opportunity (EEO) Management Plan 2021-25* has been prepared in accordance with the requirements of the *LG Act 1993 Reg cl 217(1) (a9)* and refers to Council's *Disability Inclusion Action Plan (DIAP)*.

Council aims to provide a work environment that fosters fairness, equity, respect for social and cultural diversity, and is free from unlawful discrimination, harassment and vilification as determined by the legislation. The concept of equity and fairness encompasses all facets of employment, applying for a position, promotion or transfer, access to training and development, to equity in the provision of benefits to staff throughout their employment with Council.

The EEO Management Plan has five objectives each with performance indicators to show how Council is performing against each of the objectives:

- communication and awareness
- policy, practices, evaluation, and reporting
- recruitment, appointment, promotion, and transfer process
- learning and development
- improved access for members of EEO target groups

Project delays occurred due to team realignment within People and Culture, which temporarily redirected resources and adjusted team roles, impacting timelines. This restructuring aimed to enhance long-term operational efficiency and better align with organisational priorities.

The EEO Management Plan scorecard is summarised below:

### KEY

- Completed
- In Progress
- Delayed

Strategy/Action	Performance Indicators	Target Date	Status
<b>Objective 1 - Communication &amp; Awareness</b>			
Conduct training for all managers and supervisory staff on EEO principles and their extra responsibilities as managers and supervisors in relation to the appropriate legislation	All managers and supervisory staff complete training every two years	June 2025	●
Conduct training for all non-supervisory staff on EEO principles and their responsibilities under the relevant legislation	Managers updated when changes occur to legislation	As required	●
	All non-supervisory staff are trained annually via e learning	Ongoing	●
Trained EEO Harassment Contact Officers; list kept up to date	Contact details on intranet/noticeboards Refresher training run biennially	June 2024	●
Actively promote inclusion and diversity through events and / or speakers	Include a guest speaker in the wellbeing program Organise a Taste of Harmony event for Harmony Day in March each year	March 2024	●



Strategy/Action	Performance Indicators	Target Date	Status
<b>Objective 2 - Policy, Practices, Evaluation &amp; Reporting</b>			
Collect EEO statistics of employees to enable comparison with LGA statistics and reporting to MANEX	Completion of EEO survey by new starters	Ongoing	●
	Data included in Annual Report	June 2024	●
Monitor exit interviews to ensure there are no negative EEO issues impacting on staff	Number of issues identified, and correctional steps taken to remedy situations	Ongoing	●
Regularly review Human Resource policies and procedures to ensure they are non-discriminatory, are supportive to all employment groups equally and promote a friendly work atmosphere that is free from bullying and harassment. (DIAP 2.4)	Policies and procedures are regularly reviewed	Ongoing	●
	Staff involved in substantiated incidents provided counselling or disciplinary action undertaken	As required	●
Job evaluation and performance appraisal policies, procedure and practices ensure employees are paid fairly and equitably	Salary survey indicating comparative salaries for positions	Ongoing	●
	Substantiated raised addressed	As required	●
Annually report on EEO progress	EEO progress report included in Council's Annual Report	June 2024	●
<b>Objective 3 - Recruitment, Appointment, Promotion &amp; Transfer process</b>			
Promote job vacancies through mediums to reach a range of diverse candidates (DIAP 2.2)	Record mediums against each role in SCOUT	Ongoing	●
	Data included in DIAP action plan reporting	2024	●
Ensure that EEO principles are included in Recruitment & Selection skills training for panel convenors and members.	EEO principles are included in the Recruitment & Selection Skills training course	Ongoing	●
Ensure interviews for managers and supervisors include questions relating to EEO responsibilities	EEO questions are included in interview questions for supervisory/management positions	Ongoing	●
	Applicants not appointed to supervisory positions unless they demonstrate knowledge and/or understanding of EEO principles or complete training within 6 months of commencement	Ongoing	●
Ensure the recruitment and selection process is regularly reviewed	Regular review and updating of process and policy	Ongoing	●
	Monitoring shortlisting and appointments to ensure that EEO principles are applied	Ongoing	●

Strategy/Action	Performance Indicators	Target Date	Status
Monitor appointments, promotions, and transfers to ensure the process is non-discriminatory	Number of substantiated complaints re non-compliance with EEO principles for appointments, promotions, and transfers	Ongoing	●
	Position descriptions reflect clearly the qualifications, skills, and experience required for the job and do not include artificial barriers to recruitment of people in the EEO target group	Ongoing	●
	Proportion of appointments from EEO target groups is monitored and reported via EEO Annual Report	June 2023	●
Ensure that when opportunities to act in higher positions are available that they are assigned in accordance with EEO principles	Number of substantiated complaints re non-compliance via the EEO Annual report	June 2023	●
	Number of acting opportunities provided to EEO target groups via the EEO Annual report	June 2023	●
<b>Objective 4 - Learning &amp; Development</b>			
Promote coaching & mentoring programs to support EEO target groups	Programs are identified and implemented	June 2022	●
EEO target groups have equitable opportunities for skill development and career progression	Training plans developed for staff as part of PPA setting	June 2024	●
	A process is developed to identify and remove barriers to career progression	June 2024	●
Examine all training courses and materials to ensure they are consistent with EEO principles	Assessment of all content	Ongoing	●
	Review employee training evaluations	Ongoing	●
Offer 'Job Application Skills' training - writing applications and interviews	Courses offered annually	June 2024	●
	Feedback from interview panels	Ongoing	●
Women's Leadership Program - developing emerging/new leaders	How many women involved	July 2024	●
	Feedback from employees	Ongoing	●
Career Transitioning for Matured Aged Workers	Staff take up	February 2024	●
	Feedback from employees	Ongoing	●
<b>Objective 5 - Improved access for members of EEO Target Groups</b>			
Provide opportunities for unpaid work experience placements to enhance employment opportunities (DIAP 2.7)	Number of work experience placements from disadvantaged groups	February 2024	●
As positions become available, ascertain if they are suitable for redesign for part-time employment, to suit employees who require increased workplace flexibility. (DIAP 2.3)	Number of positions that are redesigned for part-time employment. Each position to be assessed as it becomes vacant	Ongoing	●

Strategy/Action	Performance Indicators	Target Date	Status
Conduct awareness-raising sessions for managers and supervisors regarding EEO target groups (DIAP 4.7)	Number of sessions conducted	March 2024	●
	Number of eligible staff attending sessions	Ongoing	●
	Feedback regarding training	Ongoing	●
Using information gained in awareness-raising sessions, develop strategies to attract members of target groups to Council.	Changes in statistics relating to target groups employed in Council	December 2023	●
Identify and implement a program for matured aged workers who wish to transition to retirement	Program identified and implemented	February 2024	●
Provision of an Employee Assistance Program. (DIAP 4.12 & 4.13)	Utilisation of the program - half yearly reporting	2024	●
Review and monitor accessibility to Council facilities and make recommendations to address barriers or obstacles – wheelchair access, hearing loops	Use Job Access to gain funding if necessary	Ongoing	●

## Paid Work Statement

Under *Reg cl 217 (1)(d)* Council is required to state the number of persons who performed paid work for Council on Wednesday 14 February 2024.

Type of Employment	No.
Persons employed on a permanent full-time, permanent part-time or casual basis or under fixed term contract	361
Persons employed as senior staff members	6
Estimated number of agency staff engaged and paid through third party	14
Persons supplied under contract or other arrangement with the person's employer as an apprentice or trainee	Nil

## Senior Management Remuneration

Under *Reg cl 217 (1)(b) (i), (ii), (iii), (iv), (v)* Council is required to state the total remuneration of salary, including superannuation and non-cash benefits paid to senior staff.

Excluding superannuation and non-cash benefits

Remuneration	Amount (\$)
Senior Staff	934,788
CEO	431,278
<b>Total</b>	<b>1,366,066</b>

Including superannuation and non-cash benefits

Remuneration	Amount (\$)
Senior Staff	1,734,051
CEO	532,385
<b>Total</b>	<b>2,266,436</b>

# INFORMATION ACCESS AND DISCLOSURE

## Government Information Public Access (GIPA)

The *GIPA Act s125(1)* requires Council to report in detail on the handling of access applications.

Council is committed to complying with the Government Information (Public Access) Act 2009, s 125(1) Government Information (Public Access) Regulation 2018, cl 8, Schedule 2.

Under the GIPA Act there are four ways that information can be made available to the public and these are:

- Mandatory disclosure of 'open access information'
- Proactive release of information
- Informal release of information
- Formal access application

The following documents are available on Council's website, unless stated otherwise and are available for inspection free of charge at Council's Customer Service Centre, 200 Miller St, North Sydney, during normal office hours:

- North Sydney Community Strategic Plan
- Annual Financial Statements
- Annual Report
- annual reports of bodies exercising functions delegated by the local authority
- any codes referred to in the Local Government Act 1993 › Auditor's Reports
- Code of Conduct – Councillors and Staff
- Code of Meeting Practice
- the Model Code of Conduct for Local Councils prescribed under s440 (1) of the Local Government Act 1993

- Council, Committee and Reference Group meeting agendas, reports (business papers – excluding for matters considered when part of a meeting closed to the public) and minutes
- Council's Land Register – available for inspection by appointment at Council's Customer Service Centre
- Council's policy concerning the payment of expenses, and the provisions of facilities to councillors
- Delivery Program and annual Operational Plan
- departmental representative reports presented at a meeting of the Council in accordance with section 433 of the Local Government Act 1993 › EEO Management Plan
- Fees and Charges Schedule
- register of current declarations of disclosures of political donations kept in accordance with s328A of the Local Government Act 1993
- Register of Delegations
- register of graffiti removal work – available for inspection by appointment at Council's Customer Service Centre › Register of Investments › register of voting on planning matters › Resourcing Strategy (Long Term Financial Plan, Asset Management Strategy and Workforce Plan)
- returns of the interest of councillors, designated persons and delegates – available for inspection by appointment at Council's Customer Service Centre
- Members of the public may purchase copies of these documents. Other information that Council has available for inspection includes:
- environmental planning instruments, development control plans and plans made under s7.11 of the Environmental Planning and Assessment Act 1979 applying to land within the LGA

### **Review of proactive release program**

Council's program for the proactive release of information involves:

- ongoing review of document registration standards in relation to online publishing of Development Applications (DAs) associated documentation in the Applications Tracking section of Council's website
- ongoing review of document registration standards in relation to onsite public access perusal appointments
- review of Council's Access to Information Policy, Publication Guide, Public Registers, Privacy Management Plan, internal eLearning GIPA module, and Staff Reference Guide for Personal & Private information held by Council

During 2023/24, Council reviewed this program by:

- ongoing consultation with key Council stakeholders
- updating documentation to reflect staff realignment
- updating documentation and templates to reflect changes in business practices
- reviewing mandatory inhouse online training modules for GIPA awareness and Privacy principles
- providing ongoing consultation and training to existing and newly appointed Council staff in public access practices in accordance with reviews of document registration practices
- updating publication to online registers
- reviewing departmental processing practices

As a result of this review, we released the following information proactively:

- 581 responses to documented Informal Access to Information Applications
- increased categories of DA associated information on the Applications Tracking section of the Council website including continuing and streamlining the publication of submissions

- continued online publishing of information referenced in Council’s Agency Information Guide
- continued publishing Minutes of Council Meetings
- continued online streaming of Council Meetings
- online publishing of Disclosure of Interests

### Number of refused applications received

During 2023/24, Council refused no applications either wholly or in part.

**TABLE A: Number of applications by type of applicant and outcome**

(More than one decision can be made in respect to an access application. If so, a recording must be made in relation to each decision. This also applies to Table B.)

	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm or deny whether information is held	Application withdrawn
Media	-	1	-	-	-	-	-	1
Members of Parliament	-	-	-	-	-	-	-	-
Private sector business	118	-	-	3	-	-	-	-
Not for profit organisations or community groups	-	-	-	-	-	-	-	-
Members of the public (application by legal representative)	12	1	-	-	-	-	-	-
Members of the public (other)	192	1	-	7	1	-	-	1

**TABLE B: Number of applications by type of applicant and outcome**

NOTE: The total number of decisions in Table B should be the same as Table A.

	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm or deny whether information is held	Application withdrawn
Personal information applications*	2	-	-	-	-	-	-	-
Access applications (other than personal information applications)	112	2	-	2	-	-	-	1

	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm or deny whether information is held	Application withdrawn
Access applications that are partly personal information applications and partly other	208	1	-	8	1	-	-	-

\*A personal information application is an access application for personal information (as defined in clause 4 of Schedule 4 to the Act) about the applicant (the applicant being an individual). There were no invalid applications. The conclusive presumption of overriding public interest against disclosure: matters listed in Schedule 1 of the GIPA Act consideration was not used.

**TABLE C: Invalid applications**

Reason for invalidity	Number of applications
Application does not comply with formal requirements (section 41 of the Act)	Nil
Application is for excluded information of the agency (section 43 of the Act)	Nil
Application contravenes restraint order (section 110 of the Act)	Nil
Total number of invalid applications received	Nil
Invalid applications that subsequently became valid applications	Nil

**TABLE D: Conclusive presumption of overriding public interest against disclosure: matters listed in Schedule 1 to Act**

	Number of times consideration used*
Overriding secrecy laws	-
Cabinet information	-
Executive Council information	-
Contempt	-
Legal professional privilege	2
Excluded information	-
Documents affecting law enforcement and public safety	-
Transport safety	-
Adoption	-
Care and protection of children	-
Ministerial code of conduct	-
Aboriginal and environmental heritage	-
Information about complaints to Judicial Commission	-
Information about authorised transactions under <i>Electricity Network Assets (Authorised Transactions) Act 2015</i>	-
Information about authorised transaction under <i>Land and Property Information NSW (Authorised Transaction) Act 2016</i>	-

\*More than one public interest consideration may apply in relation to a particular access application and, if so, each such consideration is to be recorded (but only once per application). This also applies in relation to Table E.

**TABLE E: Other public interest considerations against disclosure - Matters listed in table s14 of the Act**

	Number of occasions when application not successful
Responsible and effective government	1
Law enforcement and security	-
Individual rights, judicial processes and natural justice	1
Business interests of agencies and other persons	1
Environment, culture, economy and general matters	1
Secrecy provisions	-
Exempt documents under interstate Freedom of Information legislation	-

**TABLE F: Timelines**

	Number of applications
Decided within the statutory timeframe (20 days plus any extensions)	337
Decided after 35 days (by agreement with applicant)	-
Not decided within time (deemed refusal)	-

**TABLE G: Number of applications reviewed by type of review and outcome - under Part 5 of the Act**

	Decision varied	Decision upheld	Total
Internal review	-	-	-
Review by Information Commissioner*	-	-	-
Internal review following recommendation under section 93 of Act	-	-	-
Review by NCAT	-	-	-

\*The Information Commissioner does not have the authority to vary decisions but can make recommendations to the original decision-maker. The data in this case indicates that a recommendation to vary or uphold the original decision has been made by the Information Commissioner.

**TABLE H: Applications for review under Part 5 of the Act by type of applicant**

	Number of applications for review
Applications by access applicants	-
Applications by persons to whom information the subject of access application relates (section 54 of Act)	-

**TABLE I: Applications transferred to other agencies under Division 2 of Part 4 of the Act by type of transfer**

	Number of applications transferred
Agency initiated transfers	1
Applicant initiated transfers	-



## Public Interest Disclosure (PIDs)

Council is required under the *PIDs Act 1994, Reg cl 217(1)(a5)* to collect and report on information about PIDs.

All Councillors and staff are encouraged to report what they believe to be unethical conduct within the organisation. Council has an Internal Reporting - Public Interest Disclosures Policy in place at [www.northsydney.nsw.gov.au/policies](http://www.northsydney.nsw.gov.au/policies)

No PIDs were made to Council for the period 2023/24.

## LEGAL

Under *Reg cl 217(1) (a3)* Council is required to provide a summary of the amounts incurred relating to legal proceedings including out of court settlements.

Legal Proceeding (LEC#)	Legal Proceeding (address/name)	Cost	Status (closed or pending)	Result
LEC 305102/19	66 Shellcove Rd, Neutral Bay	-\$2,892.50	Closed	Dismissed
LEC 63136/21	6 John St, McMahons Point Stannards Marine Pty Ltd	-\$1,311.52	Closed	Dismissed
LEC 245302/21	105-153 Miller St, North Sydney IOF Custodian Pty Ltd AFT the 105 Miller Street North Sydney Trust	-\$14,499.54	Closed	Dismissed
LEC 161074/22	Cammeray Park Compulsory Acquisition Proceedings Transport for NSW (TfNSW)	-\$1,105,176.95	Pending	Judgment Reserved
LEC 173292/22	107 High Street, North Sydney 107 High Nth Sydney Pty Ltd	-\$551.10	Closed	Appeal Upheld
LEC 219204/22	115-119 Holt Ave, Cremorne Holt Avenue Cremorne Pty Ltd	-\$32,658.21	Closed	Appeal Upheld
LEC 225334/22	4 -14 Merlin St & 1 McIntosh Ln, Neutral Bay Aplus Architectural Pty Ltd	-\$1,629.65	Closed	Appeal Upheld
LEC 237231/22	182 Kurraba Rd, Kurraba Point	-\$21,470.68	Closed	Appeal Upheld
LEC 252804/22	173-179 Walker St, North Sydney CBUS Property Pty Ltd	-\$159,265.36	Closed	Discontinued
LEC 282437/22	89 Colin St, Cammeray	-\$2,425.50	Closed	Appeal Upheld
LEC 302126/22	1 Hayes St, Neutral Bay 7 Pty Ltd	-\$273.68	Closed	Appeal Upheld
LEC 334267/22	88 Alexander St, Crows Nest Crows Nest Project Pty Ltd ATF Crows Nest Development Sub Trust	-\$1,172.60	Closed	Appeal Upheld
LEC 351880/22	52-56,70-72 & 80 Parraween St, Cremorne Skermanic Pty Ltd	-\$14,595.50	Closed	Appeal Dismissed
LEC 351906/22	82-88 Parraween St, Cremorne Skermanic Pty Ltd	-\$2,316.60	Closed	Appeal Dismissed
LEC 375458/22	66 Rangers Road, Cremorne	-\$17,327.22	Closed	Discontinued
LEC 378217/22	112-114 Wycombe Rd, Neutral Bay WINIM Developments Pty Limited	-\$18,540.53	Closed	Appeal Upheld
LEC 382408/22	8 Levick Street, Cremorne	-\$1,329.40	Closed	Appeal Upheld
LEC 39866/23	165 Military Rd, Neutral Bay Eastview (Australia) Pty Limited	-\$90,289.66	Closed	Appeal Upheld

Legal Proceeding (LEC#)	Legal Proceeding (address/name)	Cost	Status (closed or pending)	Result
LEC 42493/23	66 Ernest Street, Crows Nest 66 Ernest St Developments Pty Limited ATF 66 Ernest Development Unit Trust	-\$66,746.63	Closed	Dismissed
LEC 50417/23	53-55 Yeo Street, Cremorne PP Neutral Bay Pty Ltd	-\$31,455.00	Closed	Appeal Upheld
LEC 73980/23	124 Benelong Road, Cremorne Regal Benelong Pty Ltd	-\$55,078.63	Closed	Appeal Upheld
LEC 96434/23	53-55 Yeo Street, Cremorne Yeo 55 Pty Ltd	-\$8,046.49	Closed	Discontinued
LEC 108799/23	12-14 Waters Rd, Neutral Bay CE Waters Pty Ltd as trustee for CE Waters Development Trust	-\$23,297.53	Closed	Appeal Upheld
LEC 112096/23	14 Armstrong Street, Cammeray	-\$38,683.79	Closed	Appeal Upheld
LEC 148634/23	12a Carabella St, Kirribilli WINIM Developments Pty Limited	-\$204,458.77	Closed	Appeal Upheld
LEC 167010/23	75-77 Kirribilli Ave, Kirribilli The Trustee for Avenue 75 Trust	-\$218,154.30	Closed	Appeal Upheld
LEC 169659/23	24 Premier St, Neutral Bay	-\$22,739.26	Closed	Appeal Upheld
LEC 172487/23	36 Victoria St, McMahons Point	-\$7,514.10	Closed	Discontinued
LEC 185876/23	290 Pacific Highway, Crows Nest PDS Engineering Division Pty Ltd	-\$186,926.38	Pending	Pending
LEC 214701/23	39 Union St, McMahons Point	-\$76,568.80	Closed	Appeal Upheld
LEC 213700/23	11 Bennett Street, Cremorne CMBR Marine Pty Ltd	-\$48,416.16	Closed	Appeal Upheld
LEC 271337/23	107A High St, North Sydney	\$0.00	Closed	Discontinued
LEC 284108/23	270 Pacific Hwy, Crows Nest Silvernight (Crows Nest) Landowner Pty Ltd	-\$113,045.64	Pending	Pending
LEC 291524/23	153 Walker St, North Sydney GPT Funds Management Limited	-\$38,089.70	Pending	Pending
LEC 310163/23	1 Spruson St, Neutral Bay Pertama Developments Pty Ltd	-\$130,186.48	Pending	Pending
LEC 319718/23	7-9 Selwyn Street, Wollstonecraft CPDM Pty Ltd	-\$29,823.68	Closed	Appeal Upheld
LEC 327113/23	32 Darley St, Neutral Bay Cascinda 88 Pty Ltd	-\$10,419.59	Pending	Pending
LEC 336832/23	37 Murdoch St, Cremorne Tahany Pty Limited	-\$15,610.32	Pending	Pending
LEC 338670/23	G01-G06 13 Eden St, North Sydney Myrtle 29 Pty Ltd	-\$10,287.30	Closed	Discontinued
LEC 338316/23	99 Walker Street, North Sydney Diadem DDM Pty Ltd	-\$19,172.61	Closed	Appeal Upheld
LEC 421113/23	2 The Boulevard, Cammeray	-\$59,051.50	Closed	Appeal Upheld
LEC 453161/23	7-11 Premier St, Neutral Bay AP Development No 2 Pty Limited	-\$2,860.53	Pending	Pending
LEC 461273/23	178B Kurraba Rd, Kurraba Point Mackenzie Architects International Pty Ltd	-\$21,035.52	Pending	Pending
LEC 462789/23	75 Holtermann St, Crows Nest	-\$21,671.65	Pending	Pending

Legal Proceeding (LEC#)	Legal Proceeding (address/name)	Cost	Status (closed or pending)	Result
LEC 462897/23	115 Kurraba Rd, Kurraba Point The Owners of SP 12175 & SP 13551, & Rahnch Constructions	-\$19,394.09	Pending	Pending
LEC 37289/24	1 Waruda St, Kirribilli The Owners SP 15930	-\$2,741.81	Closed	Discontinued
LEC 51440/24	66 Shellcove Rd, Neutral Bay	-\$45,929.95	Closed	Appeal Upheld
LEC 51906/24	35 Burlington Street, Crows Nest	-\$2,620.93	Pending	Pending
LEC 58647/24	15 Wheatleigh St, Crows Nest Join the Dots Pty Ltd & ANOR	-\$4,356.00	Pending	Pending
LEC 77293/24	9 Gundimaine Ave, Kurraba Point	-\$11,906.62	Pending	Pending
LEC 78284/24	275 Alfred Street, North Sydney Benmill Pty Ltd & JB No 3 Pty Ltd	\$0.00	Closed	Appeal Discontinued
LEC 173621/24	126-128 Willoughby Rd, Crows Nest Keystone Property Consultants	\$0.00	Pending	Pending
LEC 200596/24	1/19 Lavender St, Lavender Bay	\$0.00	Pending	Pending
LEC 222799/24	17 King St, Waverton	\$0.00	Pending	Pending
LEC 224151/24	184B-190 Kurraba Rd, Kurraba Point	\$0.00	Pending	Pending
SC 421162/23	Defamation Matter	-\$22,279.56	Closed	Discontinued
LC 178899/22	Companion Animals Act	-\$8,774.64	Closed	Successful Conviction
	Ernest St, Neutral Bay	-\$1,775.40	Closed	Withdrawn
NCAT 340228/23	NCAT Matter - Privacy Complaint GBL	\$0.00	Closed	Dismissed

# PARNERSHIPS AND DELEGATIONS

## External Bodies

Under *Reg cl217(1) (a6)* Council is required to state any functions delegated to external bodies.

Council did not delegate functions to any external bodies during 2023/24.

## Controlling Interest in Companies

Under *Reg cl271(1) (a7)* Council is required to state any functions delegated to external bodies.

Council holds a controlling interest in Nutcote Pty Ltd which is the trustee company for the Nutcote Trust.

## Partnerships, Cooperatives and Joint Ventures

As required under *Reg cl 217(1) (a8)* all corporations, partnerships, trusts, joint ventures, syndicates, or other bodies (whether or no incorporated) in which the council participated during the year are listed below.

Program	Description
Aboriginal Heritage Office	Partnership between Lane Cove, North Sydney, Ku-ring-gai, Northern Beaches, Strathfield, and Willoughby Councils, working to protect Aboriginal sites and promote Aboriginal history and heritage.
Australian Disability Network (ADN)	Council is a Gold member with ADN, the only employer led network in Australia focused on the inclusion of people with a disability.
Better Business Partnership (BBP)	Partnership between North Sydney, Kuringai and Willoughby Councils to support businesses and organisations on the path to sustainability.
Bondi to Manly Walk Inc	Partnership with local Aboriginal Land Councils and six Local Government Councils to preserve and share information, and to encourage people to enjoy the walk.
Building Bridges to Boorowa	Partnership between Boorowa Community Landcare Group, Hill Tops Council and North Sydney Council, for annual tree-planting program with Councillors and Bushcare Volunteers in rural township of Boorowa.
Bush to Beach Northern Sydney Aged Care Community Network	Local Multi-agency network brings together aged care service providers to network and collaborate to provide informed and coordinated service delivery to older people.
CitySwitch	National Program to assist office-based businesses in their net zero journey, reducing carbon emission. Members include North Sydney Council, City of Sydney, City of Melbourne, Adelaide, Ballarat, Yarra and Port Phillip Councils.
Lower North Shore Safe Village Project	Steering committee with representatives from the Lower North Shore Domestic Violence Network, interagencies, Councils and other organisations to empower the Crows Nest community to identify, respond and reduce all forms of domestic abuse through education and links to resources.
Link Wentworth Housing	Council owns community housing properties in partnership with Link Wentworth Housing to provide social and affordable housing.
Lower North Shore Child and Family Interagency	Multi-agency network involving all Councils on the Lower North Shore and a cross section of government and not-for-profit organisations, to enable information sharing, joint decision making, and a coordinated response to the needs of service providers, children, and their families.

Program	Description
Lower North Shore Domestic and Family Violence Network (LNSDVN)	Network open to workers and practitioners in the fields of DV (Domestic Violence), family support, policy development, legal services, policing, health or similar. Providing a forum to discuss issues, exchange information and devise strategies to promote community awareness and prevention of DV in the region to reduce the incidence and impact of domestic violence in the area.
Lower North Shore Multicultural Network	Peak representative body comprised of multicultural not-for-profit organisations and government agencies representing the multicultural communities of Mosman, North Sydney, Willoughby, and Lane Cove, founded on the principles of multiculturalism and social justice to improve the health and wellbeing of the local multicultural community.
Lower North Shore Youth Interagency	Multi-agency network brings together youth service providers to network and collaborate to provide informed and coordinated service delivery to young people.
Metropolitan Public Libraries Association (NSW)	An organisation representing the concerns of NSW public libraries, sharing knowledge and identifying bulk purchasing opportunities.
Mosman, North Sydney and Willoughby Bushfire Management Committee (MNSW BFMC)	Collaboration of Councils facilitated by NSW Fire and Rescue to manage bushfire risk.
Northern Sydney Disability Network	Local Multi-agency network brings together disability service providers to network and collaborate to provide informed and coordinated service delivery to people with disability.
Northern Sydney Regional Organisation of Councils (NSROC)	An organisation representing the concerns of local government from the Northern Sydney area comprised of eight councils from the NSROC member councils: Hornsby, Hunter's Hill, Ku-ring-gai, Lane Cove, Mosman, North Sydney, Ryde and Willoughby.
Northern Sydney Homeless Case Coordination	Localised multi-agency response led by St George Community Housing (SGCH) with representatives from North Sydney Council, NSW Police, Health and NGO's.
North Sydney Abuse Prevention Collaborative	Established in partnership with the Aged and Disability Commission (ADC), North Sydney Council and NSW Police, with representatives from health and the community sector, to raise awareness and address elder abuse in North Sydney.
Northern Sydney Internal Audit Group	Council's internal audit function is provided under a shared service agreement. The shared service is hosted by Ku-ring-gai Council on behalf of North Sydney, Mosman, Lane Cove, Hunters Hill and Strathfield Councils.
NSW Maritime Course	Coal Loader partnership to host indigenous students in partnership with the Cape Don and Prince's Trust.
Observatory Hill Environmental Education Centre	Delivery of stages 2 and 3 Science and Geography curriculum linked excursions at the Coal Loader.
Organic Buyers Group	Provision of low food mile, low waste, organic fresh produce through the Organic Buyers Group based at the Coal Loader.
Partnership and Community Engagement (PACE)	The Coal Loader Centre hosted this program for third year Macquarie University science students.
Resilient Sydney	Coalition of Councils in the Greater Sydney area and facilitated by City of Sydney who meet regularly to discuss how to understand and manage resilience challenges.
Road Safety Program	Council and TfNSW jointly fund the position of a Road Safety Officer whose role includes public education regarding road safety issues.
Shorelink	A library management network linking the public library services of Lane Cove, Mosman and North Sydney Councils.
Statewide Mutual Insurance Pool	Cooperative designed to provide access to affordable insurance.
Sydney Coastal Councils Group Inc	Group of nine Councils meeting quarterly, with an interest in the sustainability of the coastal and estuarine environments.

Program	Description
Sydney Library of Things	Partnership between North Sydney Council and The Sydney Library of Things to provide environmentally sustainability initiatives, programs and workshops at the Coal loader. To minimise waste, reduce energy consumption and promote recycling.
Sydney North Vertebrate Pest Committee (SNVPC)	Committee consisting of 11 local government and other agencies to discuss strategies for pest control, facilitated by Greater Sydney Local Land Services.
Sydney Weeds Network Inc	Not-for-profit association of organisations and Councils, to coordinate weed management in the Greater Sydney region.
TfNSW Interface Manager	Employed to interface dealings between TfNSW and Council on major transport planning and infrastructure. This role is fully funded by TfNSW.
TfNSW Public Projects Traffic Engineering Officer	Employed on an 18-month contract to represent Council in dealings between TfNSW and Council on major transport planning and infrastructure. This role is fully funded by TfNSW.
UNSW Design Studio Project Tertiary Partnerships	The Coal Loader hosted tertiary partnerships including: UNSW, University of Canberra, Macquarie University, Sydney University education programs: science, education and architecture.
Volunteer Coordinators Network (VCN)	Facilitated by Greater Sydney Local Land Services, this group supports environmental volunteers' programs to share knowledge and experience.

## PROCUREMENT

### Contracts above \$150,000

Purchasing decisions are made in compliance with *Reg cl 217(1) (a2) (i), (ii), and s55 of the LG Act*.

Purchasing decisions are made in compliance with s55 of the Local Government Act. Goods and services valued above \$250,000 over the life of the contract are subjected to a publicly advertised tender process and require approval by Council resolution. All successful and unsuccessful tenderers are notified in writing of the tender evaluation outcomes. For expenditure between \$50,001 and \$249,999, a minimum of three quotations is required. Providing the pricing is competitive, a supplier may be selected, and direct procurement may occur.

Contract No.	Contractor	Goods and Services Supplied	Amount (\$)
11-2022	GPM Marine Constructions Pty Ltd	Shellcove Wharf Reconstruction	571,918
12-2022	Platinum Electricians Pty Ltd	St Leonards Park- Lighting and Electrical Upgrade	948,045
1-2023	TST Property Services Pty Ltd	Cleaning of Open Space Facilities	318,276
4-2023	MKGS Constructions & Project Management	1 James Place Spec Fitout	212,617
5-2023	Garde Services Pty Ltd	Willoughby Road Early Works	2,809,885
10-2023	Azbuild Pty Ltd	Honda Road and Waverton Park GPTs	517,133
5-2024	Data#3 Limited	Microsoft Enterprise Licensing	1,469,652
9-2024	CPM Consulting Services Pty Ltd	NSOP Programming Services	201,770
1-2021(51)	Ezy Pave Pty Ltd	Bligh Street Shared Zone	637,999
1-2021(53)	Ezy Pave Pty Ltd	Little Spring Street Upgrade Works	151,771
1-2021(54)	Ezy Pave Pty Ltd	Burton Street Plaza - Kirribilli	725,142
1-2021(55)	Bedrule Pty Ltd	Colin Street Upgrade Works	311,200
1-2021(56)	Ally Property Services Pty Ltd	Willoughby Road Crows Nest Stormwater Drainage	752,935

Contract No.	Contractor	Goods and Services Supplied	Amount (\$)
1-2021(57)	Anzellotti Constructions Pty Ltd	Coal Loader Tunnels Resurfacing	191,300
1-2021(58)	Ezy Pave Pty Ltd	Crows Nest Roundabout Construction	399,320
1-2021(59)	Ezy Pave Pty Ltd	Wyagdon Stairs, Lights & Drainage	440,765
1-2021(60)	Bedrule Pty Ltd	Colin Street Upgrade Works	311,200
1-2021(61)	Ezy Pave Pty Ltd	Waters Road Public Domain Upgrade	349,927
1-2021(62)	Sam The Paving Man Pty Ltd	Blues Point Road Streetscape Upgrade (Stage 1)	383,466
1-2021(64)	Ally Property Services Pty Ltd	Willoughby Road (West) Upgrade Works - Paving	996,617
1-2021(65)	Civotek Pty Ltd	Hazelbank Road Upgrade Works Crows Nest	307,188
1-2021(66)	Civotek Pty Ltd	Cammeray High Pedestrian Activity Area Works	360,274
1-2021(67)	Civotek Pty Ltd	Stormwater Drainage Willoughby Road Streetscape	235,645
1-2021(68)	Civotek Pty Ltd	Stormwater Drainage Reynolds Street Upgrade	183,299
13-2023	APP Corporation Pty Ltd	North Sydney Olympic Pool Redevelopment – Project	650,000
17-2023	Cumnock Constructions Sustainability	Quarantine Depot Outbuildings Remedial Works	184,764
18-2023	The Trustee for Bone Dry Unit Trust	NSOP Eastern Stair Tower Roof Repair	199,251
20-2023	Benmax Pty Ltd	North Sydney Oval Function Centre Chiller	159,242
21-2023	Triton Group Co Pty Ltd	Stanton Library Lower Ground Floor Amenities	211,496
23-2020(2)	Sparke Helmore Lawyers	North Sydney Olympic Pool - Legal Advice	800,000
24-2023	Landscapes Combined Pty Ltd	Installation of Primrose Park Cricket Nets	214,880
25-2022	GJ's Landscapes Pty Ltd	Prior Ave Playground Upgrade	201,268
29-2022	Civica Pty Ltd	Authority ERP System	439,577
8-2022(1)	Wrightway Security Services Pty Ltd	New Years Eve 2023 Provision of Security Service	220,463
LGNPN04-13(4)	Velocity Truck Centres NSW Pty Ltd	Trucks for Local Government (Aust.)	185,300
LGNPN04-13(4)	Velocity Truck Centres NSW Pty Ltd	Trucks for Local Government (Aust.)	185,300
<b>Total</b>			<b>\$17,438,885</b>

## Modern Slavery Statement

This Statement is provided in accordance with *LG Act s428 (4)* and outlines Council's commitment to combatting modern slavery and the measures implemented during this reporting period to reduce the risk of procurement activities resulting in or contributing to human rights violations.

### Organisational Structure and Supply Chain

North Sydney LGA is 10 km<sup>2</sup> radius located in the lower north shore of Sydney and has a decentralised procurement structure. The overall procurement spending in 2023/24 was an estimate of \$117,896,000. We recognise the importance of taking steps to ensure that goods and services procured by and for our Council are not the product of modern slavery. Council's supply chain includes small and mid-size businesses (SMB), small and mid-size enterprises (SME,) and large enterprises. The highest categories of spending include construction, waste, insurance, parking services and labour hire.

### Policy

Council adopted a Statement of Business Ethics Policy outlining its commitment to preventing and addressing modern slavery in all its procurement activities, available at [www.northsydney.nsw.gov.au/policies](http://www.northsydney.nsw.gov.au/policies)

## RATES AND LEVIES

### Developer Contributions and Levies

Under *EPA Reg cl 218A(1)* Council is required to report on how development contributions and levies have been used or expended under each contribution plan during the year.

Council received a total of \$11,749,322 contributions and levies during the year. These amounts are transferred to reserve and may only be released to spend on projects identified in the contribution plans. The following table details spending funded from those reserves during the year. \$190,000 was temporarily advanced from the Open Space Reserve to the Active Transport Reserve to complete works identified in the plan. There were no other value of land and material benefits other than money or land.

#### KEY

- Completed
- In Progress

CSP Link	Project/Program	Public amenity/service area	Amount (\$)	Proportion funded	Status
4.2.3	Library Furniture & Fittings Upgrade	Community facilities	6,117	100%	<span style="color: blue;">●</span>
4.2.3	Library Special Collection	Community facilities	10,081	100%	<span style="color: blue;">●</span>
2.1.1	North Sydney Olympic Pool	Open Space and recreation	3,000,067	8%	<span style="color: green;">●</span>
1.4.1	St Leonards Park Masterplan - Stage 3	Open Space and recreation	1,018,515	35%	<span style="color: green;">●</span>
1.3.1	Street tree planting program	Open Space and recreation	59,232	84%	<span style="color: green;">●</span>
1.1.2	Streets Alive Program	Open Space and recreation	183,402	91%	<span style="color: green;">●</span>
1.4.1	Prior Avenue Reserve Playground	Open Space and recreation	170,000	77%	<span style="color: blue;">●</span>
2.2.1	Crows Nest Public Domain Masterplan	Public Domain	4,084,111	100%	<span style="color: green;">●</span>



CSP Link	Project/Program	Public amenity/service area	Amount (\$)	Proportion funded	Status
2.2.1	Kirribilli & McMahons Point Streetscape Works	Public Domain	248,529	44%	●
2.4.1	Walker Street Active Transport	Active transport	562,297	66%	●
3.3.3	287 Miller Street Affordable Housing	Affordable Housing	2,471,865	100%	●
<b>Total</b>			<b>11,814,216</b>		

## Activities Funded by the Special Rate Variation (SRV)

In accordance with the *Special Rate Variation Guidelines*, the Council is required to report on activities funded via a special rate variation including requirements set out in the Instrument of Approval, projects and outcomes achieved.

IPART partially approved a SRV and minimum rate increase in May 2019, meaning that for the three-year period 1 July 2019 to 30 June 2022, the Council could increase both residential and business rates by 7% per annum, inclusive of the rate peg. These were permanent increase and are therefore included in Council's General Permissible Income on an ongoing basis. As the nominated projects are completed the funds become available to fund Council's regular program of asset renewals.

The additional revenue enabled us to maintain our existing service levels (including verge mowing, graffiti removal and the Precinct System) plus generated a total of \$11.9 million in additional funds over the three years, including an additional \$7.3m to address condition 5 (very poor) assets and the remaining funds enabled the Council to undertake the following additional capital works projects:

Program	2019/20	2020/21	2021/22	2022/23	2023/24
<b>Asset Renewals - Additional</b>					
Drainage	●	●	●		
Gross Pollutant Traps		●	●		
Footpaths	●		●		
Marine Structures	●	●			
Retaining Walls	●	●	●		
Roads			●		
Seawalls	●	●	●		
<b>Capital Works projects</b>					
St Leonards Park Landscape Masterplan implementation			●	●	●
Neutral Bay & Cremorne village upgrades			●	●	●
Kirribilli & McMahons Point village upgrades			●	●	●
Sirius Street Reserve playground upgrade	●				
Grasmere Children's Park playground upgrade			●	●	
Primrose Park walking track upgrade		●			
Gore Cove to Smoothey Park walking track upgrade			●	●	

The SRV expired on 30 June 2022, however not all funds raised were expended. The remaining funds were for the implementation of the St Leonards Park Masterplan, public domain upgrades in the commercial village areas Neutral Bay, Cremorne, Kirribilli and McMahons Point as well as a playground upgrade. The playground upgraded was Fred Hutley Reserve as Grasmere Children’s Park playground was upgraded via grant funding.

In 2023/24 the SRV funds were spent as follows:

Project	SRV Budget (\$)	SRV Actuals (\$)
St Leonards Park Landscape Masterplan implementation	70,612	70,612
Neutral Bay & Cremorne village upgrades	497,457	129,218
Kirribilli & McMahons Point village upgrades	97,308	97,308
<b>TOTAL</b>	<b>665,377</b>	<b>297,138</b>

Works totalling \$951,619 progressed for the Neutral Bay & Cremorne village upgrades project in 2023/24 but were funded mainly from other sources. The remaining SRV funds for this project, \$368,239 will be included in the carry forward report for 2024/25.

Council had previously received a Special Rate Variation commencing FY 2012/13. A condition of that SRV was that Council disclose in its Annual Report information on the SRV income and funding. Council failed to make adequate disclosures in its reports for FY 2017/18 and FY 2018/19.

#### Addendum for previous years SRV

Approval was given by IPART for a Special Rate Variation (SRV) in 2011/12. This allowed an increase in rates by 12.34% in 2012/13, 14.57% in 2013/14, and 5.50% each year from 2014/15 to 2017/18. These increases included a previously approved special variation of 5.50%, and the continuation the Infrastructure, Environment, Crows Nest Mainstreet and Neutral Bay Mainstreet levies. This additional revenue was used to fund critical environmental, infrastructure and commercial precinct programs.

In FY 2017/18 an approximate additional \$1,477,000 was raised from the SRV. This revenue was used to partially fund infrastructure renewals, which totalled \$29.5 million. As reported in the FY 2017/18 Annual Report, the following Special Rates were raised and used as follows:

<b>Environment Levy</b>	<b>(\$)</b>
<b>Actual income</b>	<b>1,830,154</b>
<b>Project</b>	
Bushland	786,626
Greenhouse Action Plan	416,868
Sustainability Strategy	217,724
Water Management Action Plan	165,484
<b>Mainstreet Levies</b>	<b>(\$)</b>
<b>Actual income</b>	<b>494,842</b>
<b>Project</b>	
Willoughby Road paving	494,842
Falcon Street to Willoughby Road public domain upgrade	145,667
Pacific Highway public domain upgrade	60,065

<b>Infrastructure Levy Actual income</b>	<b>(\$) 1,639,384</b>
<b>Project</b>	
Roads renewal	883,200
Seawalls renewal	653,551
Retaining walls renewal	228,825

Unspent amounts were restricted for expenditure in subsequent years.

In FY 2018/19 an approximate additional \$ 1,511,000 was raised due to the SRV. This revenue was used to partially fund infrastructure renewals, which totalled \$22.2 million. As reported in the FY 2018/19 Annual Report, the following Special Rates were raised and used as follows:

<b>Environment Levy Actual income</b>	<b>(\$) 1,830,154</b>
<b>Project</b>	
Bushland	786,626
Greenhouse Action Plan	416,868
Sustainability Strategy	217,724
Water Management Action Plan	165,484

<b>Mainstreet Levies Actual income</b>	<b>(\$) 494,842</b>
<b>Project</b>	
Operating Expenses/Chamber of Commerce/Street Fair	248,249
Ernest Plaza Public Domain	240,932

<b>Infrastructure Levy Actual income</b>	<b>(\$) 1,639,384</b>
<b>Project</b>	
Roads renewal	1,767,505

IPART approved an Additional Special Rate Variation for FY 2022/23. This expedited option was available for councils in the unexpected high inflation environment at the time. The additional income was used to maintain Council's financial sustainability and service levels. Council's original budget was for a \$15.0 k deficit before Capital Grants and Contributions. The actual result was \$2.3 million deficit driven mainly by input cost inflation increasing depreciation by \$3.2 million above budget.

## Activities Funded by the Special Levies

The following programs were originally time limited levies that were incorporated in Council's general rates from 1 July 2013, following IPART approval.

Revenue is individually listed on rates notices. The Environmental and Infrastructure Levies are applicable to all rateable properties within the North Sydney LGA. The Mainstreet Levies are applicable to business ratepayers only within designated geographical areas, as outlined in Council's annual Revenue Policy. Note: the income and expenditure figures may not balance due to transfer to and from reserves, regardless the funds are restricted for use as stated below.

Levy	Purpose	Income & Expenditure
Infrastructure	Increases available funding for infrastructure maintenance.	Consists of a base amount (50%) and an ad valorem amount (at value). In 2023/24 the levy raised \$2,344,077. \$126,234 unspent levy was brought forward from 2023. The funds were applied to footpath renewal (\$1,200,000), road pavement renewals (\$741,077) and Kerb & Gutter Renewals (\$299,749) and Marine Structures Renewal (\$200,000)
Environment	Increases available funding for environmental projects, including implementation of Council's <i>Environmental Sustainability Strategy</i> .	Consists of a base amount (50%) and an ad valorem amount (at value). In 2023/24 the levy raised \$2,630,543 and was applied to bushland projects (\$887,518), greenhouse action (\$928,871) and waste management action plan (\$149,469) and maintenance of gross pollutant traps (\$664,685)
Crows Nest Mainstreet	Funds streetscape improvement works within the Crows Nest business area.	Consists of a base amount (30%) and an ad valorem amount (at value). In 2023/24 the levy raised \$295,986 and was applied to the Crows Nest Street Fair (\$73,000). The balance is held in reserve to fund streetscape works in 2024/25
Neutral Bay Mainstreet	Funds streetscape improvement works within the Neutral Bay business area.	Consists of a base amount (30%) and an ad valorem amount (at value). In 2023/24 the levy raised \$201,834 and was applied to funding the Neutral Bay Chamber of Commerce (\$18,000) and streetscape works (\$183,834)

## Rates and Charges

Council is required to report on rates and charges written off during the year under *LG (General) Reg 2021, cl 132*.

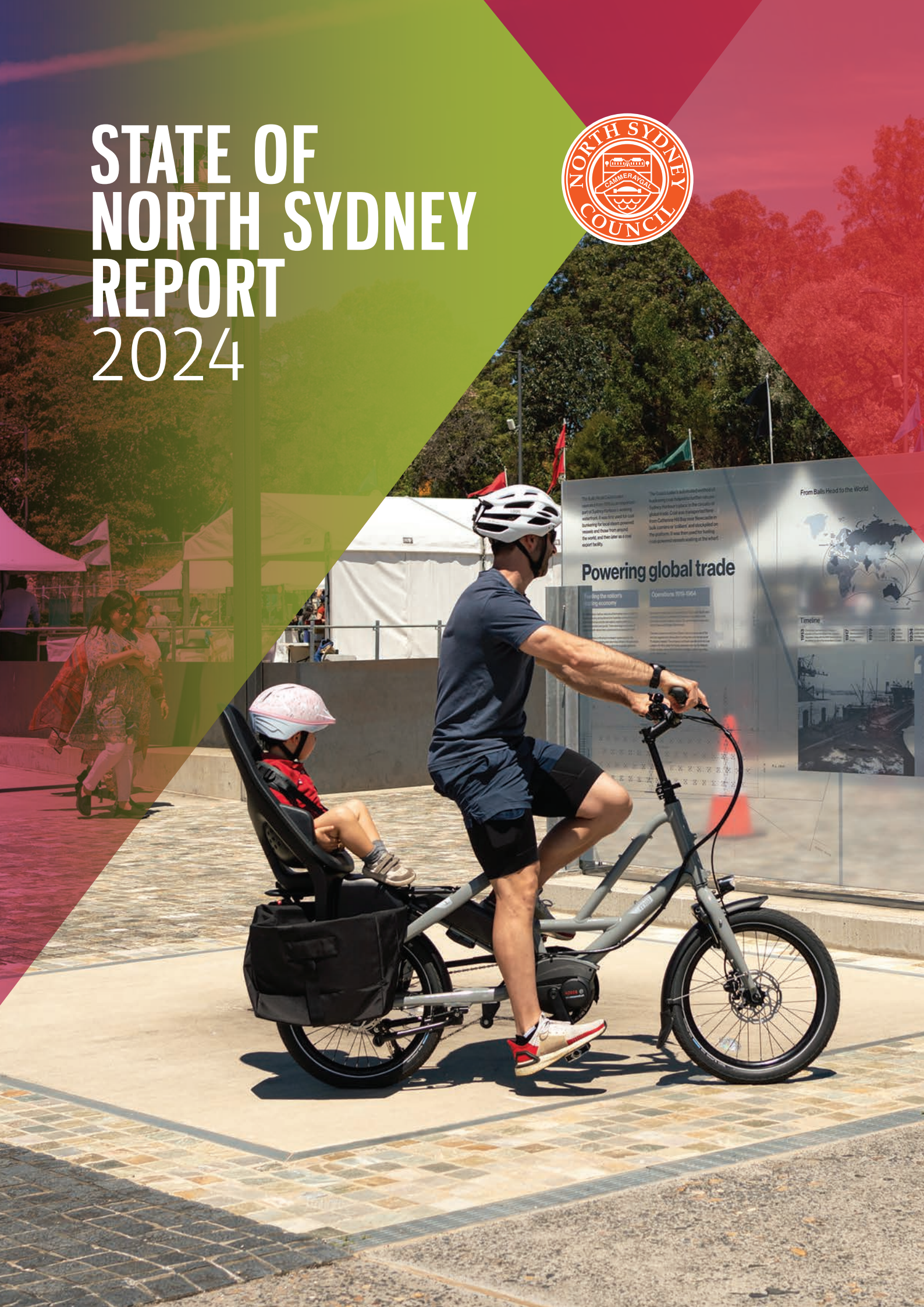
In accordance with the requirement specified under the Local Government (General) Regulation 2021 (Rates and Charges), no rates and charges were written off during the 2023/24 financial year.

Since July 2013, Council has implemented an annual Stormwater Management Service Charge (SWMC) under *Regulation clause 217(1)(e)*.

In 2023/24 the SWMC funds were used on relining in the below locations:

- Benelong Road
- Cairo Street
- Carter Street
- Churchill Crescent
- Civic Park
- Colin Street
- Colindia Avenue
- Cowdroy Avenue
- Cremorne Road
- East Avenue
- Fall Street
- Gillies Street
- Hazelbank Road
- Henry Lawson Drive
- High Street
- King George Street
- Kurraba Road
- Lord Street
- Milner Crescent
- Morton Street
- Munro Street
- Pine Street
- Primrose Park
- Reynolds Street
- Young Street
- Willoughby Street
- Wyadgon Stairs

# STATE OF NORTH SYDNEY REPORT 2024



## Powering global trade

Powering the nation's trading economy

Operations 1914-1964

From Balls Head to the World



Timeline





## **RECOGNITION OF THE CAMMERAYGAL PEOPLE**

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We respectfully acknowledge the Traditional Custodians of the land and waters of North Sydney local government area (LGA), the Cammeraygal people.

We recognise the Cammeraygal people as the Traditional Owners of the area known today as North Sydney. We acknowledge that the alienation of Cammeraygal Country occurred with a land grant in 1794 without consultation, treaty, or compensation.

Western archaeological evidence shows that Aboriginal people have been in North Sydney at least 5,800 years, and likely for thousands more. We treasure and seek to preserve Cammeraygal connection to Country.

In 1890, when North Sydney Council was formed through the merging of three boroughs, the word Cammeraygal was included on its coat of arms. Today it holds a central position in the Council's logo as a reminder of the long and ongoing Indigenous heritage of this place.

In recent years the spelling of Cammeraygal has varied to include Gammaraigal and Gai-maragal as our community has sought to reflect and honour the heritage of First Nations people in a more culturally appropriate manner.

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## MAYOR'S MESSAGE

North Sydney is a truly special community in which to live, work and study mostly due to our strong and enduring commitment to values of diversity, tolerance, respect for each other, a passion for the environment and strong traditions of public participation and volunteering.

Navigating a compressed term of less than three years, we have achieved significant milestones as a council, always focused on our diverse community's needs. Balancing these varied interests has been both a challenge and a privilege.

Council delivered key projects that have positively impacted residents from new and expanded open space such as Hume Street Park, McMahons Point Pocket Park, Burton Street Plaza and the acquisition of the Quarantine Depot at Balls Head to establishing an Access and Inclusion Committee or inviting schools and young people to participate in civic events and celebrations. Our commitment to, and ongoing investment in, sustainability including delivering 100% renewable electricity for Council properties and streetlights and planning for and building new active and sustainable transport infrastructure aligns with our long-term vision for a thriving and resilient community.

We also invested in Crows Nest and the North Sydney CBD to meet the incredible opportunity of the opening of the Crows Nest and Victoria Cross Metro stations.

Volunteers are the backbone and lifeblood of this community and Council renewed its support and commitment to community volunteers and public participation by proudly celebrating two important anniversaries: 50 years of Precinct Committees and the 30th anniversary of Bushcare.

At the same time, we have confronted challenges that have tested our resilience. State Government infrastructure projects including the Western Harbour Tunnel and Warringah Freeway Upgrade, have taken a toll on our environment and wellbeing. Council has worked hard to represent the community's interests, continuously lobbying to address the impacts of these developments. Similarly, we have planned for and responded to the impacts of increasing density and the State Government housing reforms.

While significant progress has been made, this term also brought the considerable challenge of addressing the heavy, inherited legacy of decision-making related to the North Sydney Olympic Pool redevelopment. In September 2022, the newly elected Council was alerted to concerns about the project, prompting me to request an independent review to inform future management and decision-making. Regrettably, many findings in the independent report highlighted issues from the initial planning phase, resulting in unresolved high-level risks that remain difficult to mitigate. Taking into consideration all the findings of the independent review, it was clear that the budget for the project was not sufficient in the first place, considering the risks that had been accepted by the previous Council.



The rising costs associated with this project have had a substantial impact on Council's financial position and will have significant lasting effects on future operational and renewal budgets.

This situation underscores the vital importance of effective governance and administration in Local Government. As Mayor, I take pride in this Council's commitment to enhancing our performance in this area, ensuring that robust frameworks are in place to protect public funding and prioritise its use.

In late 2022, the Council appointed a new Chief Executive Officer with a mandate to implement a transformational organisational review and improvement program, laying a strong foundation for decision-making and service delivery. By building stronger governance and administration, Council will be best placed to adapt to evolving community needs and expectations while ensuring the sustainability of services and infrastructure for generations to come.

As we look to the future, we recognise that both local and global trends, including population growth and shifting demographics, are reshaping our communities and the way we live and work. As a Council it is vital that we adapt, align and plan for a future that reflects these changes while protecting our heritage and our environment.

With this in mind, we recently launched Council's largest-ever community consultation, 'Have your say on North Sydney's next ten years', to help understand our community's shared challenges and opportunities for the coming decade. The insights you have shared will directly guide and inform the new 2025-2035 Community Strategic Plan ensuring that Council plans and priorities truly reflect your evolving needs and aspirations.

All of the work detailed in this report could not have happened without the incredible dedication, skill and passion of North Sydney Council staff. I, therefore, acknowledge with respect and gratitude the CEO, Therese Cole, the Executive Leadership Team and every staff member for their extraordinary work over this shortened term.

Finally, the elected Council were given a mandate for change and worked exceptionally hard over a short term to deliver it. I warmly thank and acknowledge my fellow councillors for their hard work and commitment to making, at times, difficult decisions in the best of interest of our community.



Cr Zoë Baker  
**Mayor of North Sydney**

# OUR CITY

North Sydney is on the land of the Cammeraygal people, who have a rich and enduring Aboriginal cultural heritage that remains significant to the community today. The North Sydney area has a population of 72,000, with a population density of 6,860 persons per square kilometre.

## OUR GEOGRAPHY

The North Sydney local government area covers 10.5 square kilometres and includes the suburbs of Cammeray, Cremorne, Cremorne Point, Crows Nest, Kirribilli, Kurraba Point, Lavender Bay, McMahon's Point, Milsons Point, Neutral Bay, North Sydney, St Leonards, Waverton, and Wollstonecraft. It is located on the northern shore of Sydney Harbour, bounded to the south by Sydney Harbour itself, to the west by Lane Cove, to the north by Willoughby, and to the east by Mosman.

## OUR REGIONAL FACILITIES

North Sydney is renowned for its urban landscape, complemented by beautiful parks and open spaces such as St Leonards Park, Milson Park, and the expansive North Sydney Oval precinct. Its proximity to the Sydney Harbour Bridge makes it an iconic and integral part of the city's skyline, with easy access to the Sydney CBD.

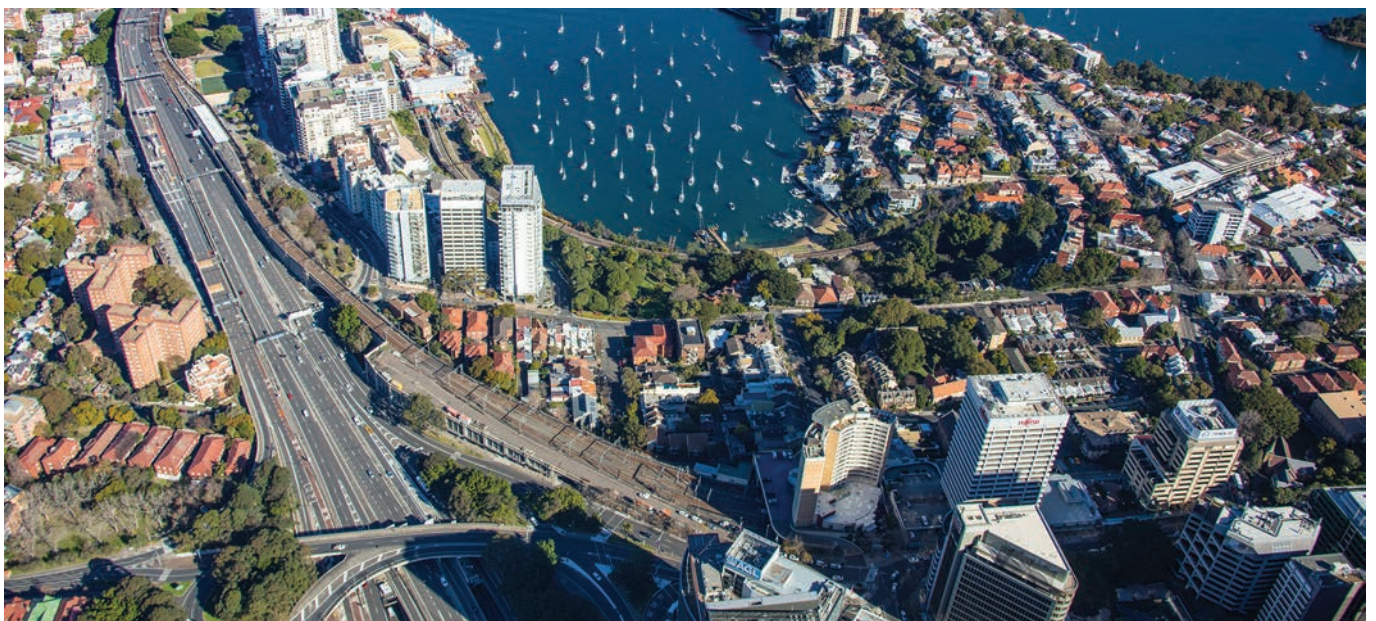
North Sydney is also home to significant education and business facilities, including several renowned private and public schools and thriving business districts like North Sydney's commercial hub, which houses major companies and contributes significantly to the Sydney metropolitan economy.

## OUR COMMUNITY

According to the 2021 census, North Sydney had a population of approximately 72,000 people, reflecting steady growth in recent years. As of June 2021, the Estimated Resident Population (ERP) increased to around 74,800. The population of North Sydney is known for its high levels of education and income, with a dynamic mix of professionals, families, and individuals. The area continues to attract a highly skilled workforce due to its proximity to the Sydney CBD and excellent transport infrastructure.

While North Sydney is predominantly prosperous, there are areas where pockets of disadvantage exist. These include individuals living in social housing, people with disabilities, and those in caregiving roles who may face particular challenges. The community also features a diverse range of households, including a significant number of lone-person and couple households without children.

North Sydney's strong connection to the Sydney CBD, excellent transport options, including the newly opened Sydney Metro, and vibrant local culture make it a key contributor to both the broader Sydney economy and its cultural fabric.



# ABOUT THE STATE OF NORTH SYDNEY REPORT

The *North Sydney Vision 2040 Community Strategic Plan* outlines the long-term aspirational vision for the North Sydney community. While Council is the custodian of the plan, it is not wholly responsible for its implementation. Other partners, including state agencies, non-government organisations, businesses and community groups share this responsibility.

The State of North Sydney Report 2024 provides an update on North Sydney Council's progress towards achieving the Community Strategic Plan. This report covers the period December 2021 to September 2024 and is prepared in accordance with the Local Government Act 1993 and the Integrated Planning & Reporting Guidelines. The report provides the incoming Council with a snapshot of progress to date towards achieving the community's vision for the North Sydney local government area.

North Sydney Council consists of ten elected Councillors, with five representing Cammeraygal Ward and five representing St Leonards Ward. The positions of Mayor and Deputy Mayor are elected by a vote among the Councillors.

Councillors for the 2021-2024 term are below:

## ST LEONARDS WARD



Mayor  
Cr Zoë Baker



Cr William Bourke



Cr John Lepouris



Deputy Mayor  
Cr Godfrey Santer



Cr James Spenceley

## CAMMERAYGAL WARD



Cr MaryAnn Beregi



Cr Jilly Gibson



Cr Georgia Lamb



Cr Ian Mutton



Cr Shannon Welch

## OUR VISION

North Sydney is a welcoming, connected and resourceful community which acknowledges its past, enjoys the present and plans for our future.

We respect our beautiful harbourside locale, its unique villages and much valued bushland and open spaces. We lead the way in sustainability.

## OUR MISSION

To be leading edge in serving the community of North Sydney by caring for its assets, improving its appearance and delivering services to people in a financially, socially and environmentally responsible manner.

## OUR VALUES

Sustainability - equity, preservation, justice and precaution

Community service - efficiency, effectiveness and responsiveness

Open government - transparency and accountability

Ethical conduct - honesty and integrity

Justice - fairness and equity

Quality - innovation and excellence

Teamwork - cooperation and respect

We acknowledge the contribution of Councillor Alanya Drummond who resigned from Council in February 2023.

Leadership and management of the Council is a collaborative effort between the Mayor, Councillors, the Chief Executive Officer and staff. The Chief Executive Officer, Therese Cole, is responsible for the day-to-day management of Council.

# KEY ACHIEVEMENTS

This section highlights the significant awards and high achievements earned during the elected term, reflecting Council's commitment to delivering on the key themes outlined in the Community Strategic Plan.

## LG PROFESSIONAL AWARDS 2024

### COMMUNITY PARTNERSHIPS

#### WINNER - BUILDING BRIDGES TO BOOROWA

Building Bridges to Boorowa (BB2B) is a 25-year urban-rural partnership between North Sydney Council, Boorowa Community Landcare, and Hilltops Council aimed at rehabilitating degraded farmland in south-west NSW. Each year, 20-40 urban volunteers travel to Boorowa for a 3-day tree-planting weekend, where over 65,000 native plants over 25 years, have been established on private and public land. This project, alongside other local environmental programs, improves biodiversity, addresses land degradation issues, and fosters strong connections between North Sydney and Boorowa communities. BB2B also supports local businesses and builds lasting social bonds.



### PEOPLE, WORKPLACE, WELLBING

#### HIGHLY COMMENDED – TOWARDS A NORTH STAR, REVIEWING AND REALIGNING

The realignment project is a key step in North Sydney's five-year transformation, aimed at improving leadership, employee wellbeing, and service delivery, ultimately benefiting the local community by enhancing the efficiency and quality of services. Through an organisational review, the leadership structure was streamlined, reducing Tier two positions from 6 to 3 and Tier three positions from 30 to 16. This change fostered collaboration, reduced silos, and optimised resources, reallocating 17% of the salary budget to create \$2.3M in new roles without additional cost. New positions were added in areas like customer experience and risk management, directly improving community services. Led internally by the Executive Leadership Team, the project emphasised gender equity, consultation with staff, and continuous engagement monitoring through surveys.

## KEEP AUSTRALIA BEAUTIFUL SUSTAINABLE CITIES AWARD 2023

### WINNER

Biodiversity Conservation – Building Bridges to Boorowa

### HIGHLY COMMENDED FINALIST

Overall Sustainable Cities Award

Resource Recovery and Waste Minimisation - Imperfect Low Waste Living Program

Communication and Engagement Award – The Coal Loader Living Classroom

## LOCAL GOVERNMENT NSW EXCELLENCE AWARD 2023

### HIGHLY COMMENDED FINALIST

Communication, Education and Empowerment – The Coal Loader

Community Development Project – North Sydney Streets Alive Program

# OUR PLANS AND REPORTING

## THE COMMUNITY STRATEGIC PLAN

The *North Sydney Vision 2040 Community Strategic Plan* is Council's most important strategic document used to guide and inform its planning.

The Community Strategic Plan has five interrelated Directions. Each Direction details the desired outcomes addressing the community's aspirations for its future, detailed in the report. The Directions are listed below:

- Our Living Environment
- Our Built Infrastructure
- Our Future Planning
- Our Social Vitality
- Our Civic Leadership

The Community Strategic Plan must address all elements of the quadruple bottom line (QBL). That is social, environmental, economic and civic leadership (governance) sustainability elements.

## HOW WE DELIVER NORTH SYDNEY'S VISION

North Sydney Council's plans, strategies, and programs are interconnected and designed to deliver community outcomes. While not all outcomes in the Community Strategic Plan can be achieved by the Council alone, our Delivery Program and Operational Plan outline the principal activities that the Council will undertake, using the resources available under the Resourcing Strategy, to work towards achieving these outcomes.

## THE DELIVERY PROGRAM

The Delivery Program represents a commitment to the community from each newly elected Council, outlining what North Sydney Council will do to achieve the goals of the Community Strategic Plan during their term of office. Our 2022-2026 Delivery Program is part of the current North Sydney's Vision 2024.

## OPERATIONAL PLAN & BUDGET

Each year, an annual Operational Plan & Budget is developed for the upcoming financial year, detailing the specific projects and activities the Council will undertake to fulfill the commitments made in the Delivery Program.

## RESOURCING STRATEGY

The goals and specific outcomes of the Community Strategic Plan cannot be realised without adequate resources. Therefore, North Sydney's Vision 2040 is supported by a Resourcing Strategy that considers the workforce, finances, and assets necessary to deliver services to the community. Both the Delivery Program and the annual Operational Plan & Budget are created with full consideration of the available resources.

## HOW DOES COUNCIL MEASURE PROGRESS?

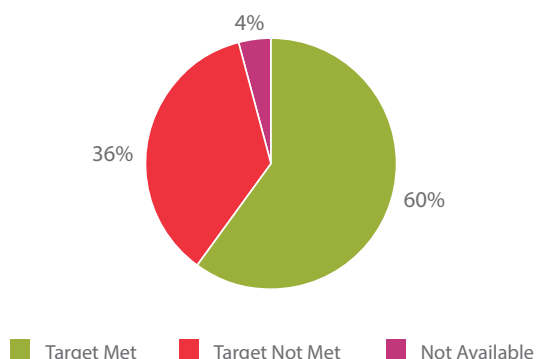
The State of North Sydney Report is divided into the five Directions of the Community Strategic Plan. It outlines by Direction where we want to be by 2040 and how we are progressing in achieving our objectives.

We developed a set of community indicators to track our progress in achieving the shared vision outlined in the Community Strategic Plan. These indicators were chosen to assess the effectiveness of community outcomes throughout our City. Data for each indicator is gathered by Council, government or data collection agencies like the Australian Bureau of Statistics.

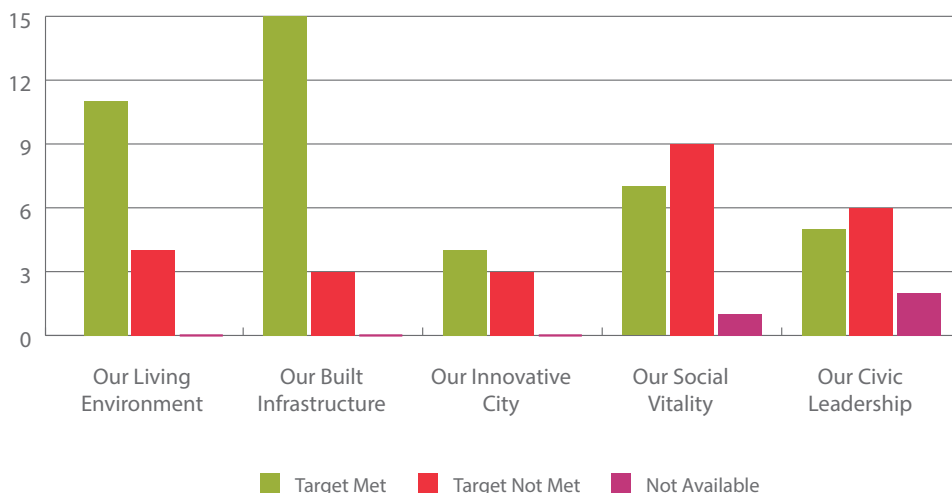
The report was prepared in-house. It reports on the indicators that had data available on 30 June 2024.

Of the total 70 indicators, 3 targets were not measured due to insufficient data availability. Of the 70 indicators measured, 60% (42) targets were met, and 36% (25) targets were not met.

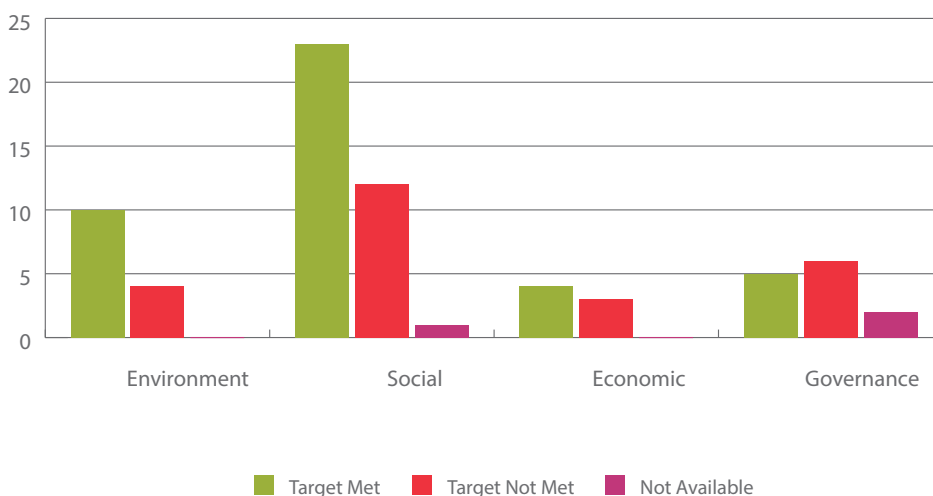
### OVERALL INDICATOR RESULT



### INDICATORS BY DIRECTION



### INDICATORS BY QBL LINK



## ENVIRONMENTAL INDICATORS

NO.	INDICATOR	PREVIOUS ACTUAL	TARGET	ACTUAL	STATUS
1	% bushland in good condition	75%	Increase	87%	●
2	No. local native fauna and flora species found	446	Maintain	567	●
3	% compliance with the Australian and New Zealand guidelines for fresh and marine water quality at Council's water quality monitoring sites	67%	Increase	68%	●
4	% stormwater in North Sydney's catchments treated by stormwater quality improvement devices	59%	Increase	57%	● <sub>1</sub>
5	No. tonnes of rubbish removed by Council pollution control devices	539	Increase	927.56	●
6	% reduction in community greenhouse gas emissions	18%	Increase	32%	●
7	% reduction in community's potable (drinking) water use	7%	Increase	16%	●
8	No. tonnes reduction in waste generation per household	0.359t	Increase	0.331t	● <sub>2</sub>
9	% recycling rate for municipal solid waste	37%	Increase	42%	●
10	% waste diversion from landfill	39%	Increase	37%	● <sub>3</sub>
11	% canopy cover	28%	Increase	27.4%	● <sub>4</sub>
12	% residents satisfied with recreational facilities	82%	Increase	84%	●
13	% residents satisfied with the maintenance of parks, ovals and bushland areas	91%	Increase	95%	●
14	% dwellings within 400m or less of distance of a neighbourhood recreation park (0.5ha)	70.9%	Increase	83%	●

### KEY

● Target met      ● Target not met      ● Data not available

### Notes:

1. Recent focus has been on providing maintenance to existing Gross Pollutant Traps, not installing new ones.
2. More people working from home and high rents are leading to shared multigenerational households which impacts on volume of waste per household.
3. Lighter packaging, reduced paper use due to e-communication and the 10c Container Deposit Scheme contributes to lower Council recycling rates.
4. State infrastructure projects, including the Western Harbour Tunnel and Warringah Freeway Upgrade, have led to significant canopy loss.



## SOCIAL INDICATORS

NO.	INDICATOR	PREVIOUS ACTUAL	TARGET	ACTUAL	STATUS
15	No. third party sporting and community events	NA	Baseline	28	●
16	% residents satisfied with the maintenance of local roads and footpaths	73%	Increase	87%	●
17	% businesses satisfied with maintenance of local roads and footpaths	73%	Increase	84%	●
18	% residents satisfied with cleanliness of local roads and footpaths	82%	Increase	94%	●
19	% businesses satisfied with cleanliness of local roads and footpaths	73%	Increase	92%	●
20	% residents satisfied with appearance of village areas/plazas	73%	Increase	94%	●
21	% residents satisfied with the look and amenity of North Sydney CBD	88%	Increase	91%	●
22	% businesses satisfied with the look and amenity of North Sydney CBD	79%	Increase	92%	●
23	% residents who feel safe in North Sydney	90%	Increase	96%	●
24	% residents travel to/from work using modes of transport other than sole occupant vehicles	80%	Increase	74%	● <sub>1</sub>
25	% workers travel to/from work using modes of transport other than sole occupant vehicles	50%	Increase	49%	● <sub>1</sub>
26	% dwellings within 400m of public transport within a regular 30-minute weekday service (7am-7pm)	86.2%	Increase	98.6%	●
27	No. cars registered in North Sydney	24,877	Decrease	35,491	● <sub>2</sub>
28	No. car share memberships in North Sydney	7,679	Increase	9,260	●
29	% new private vehicles purchased by residents of non-internal combustion engine vehicles	0.7%	Increase	9%	●
30	% residents satisfied with pedestrian and cycle paths	52%	Increase	64%	●
31	% residents satisfied with traffic flow throughout North Sydney	63%	Increase	65%	●
32	% residents satisfied with parking provision	46%	Increase	59%	●
33	% businesses satisfied with parking provision	35%	Increase	57%	●
34	% residents who feel a sense of community	75%	Increase	64%	● <sub>3</sub>
35	% residents self-reporting health as excellent or very good	84.5%	Increase	86.2%	●
36	% residents undertaking adequate physical activity	70%	Increase	70.6%	●
37	% adults in NSLHD consuming the recommended daily intake of vegetables	8.2%	Increase	5.5%	● <sub>4</sub>
38	Domestic violence related assault rate per 100,000 residents	113.2	Decrease	186	● <sub>5</sub>



NO.	INDICATOR	PREVIOUS ACTUAL	TARGET	ACTUAL	STATUS
39	Ratio childcare places to population of children aged 0-5 years resident in North Sydney	0.88	Increase	0.77	● <sub>6</sub>
40	Ratio aged care places per 1,000 older residents	125	Increase	76.4	● <sub>7</sub>
41	Homeless count	411	Decrease	<15	● <sup>**</sup>
42	% residents in North Sydney involved in volunteering	21.5%	Increase	16.8%	● <sub>8</sub>
43	% residents satisfied with the range of arts and cultural experiences	51%	Increase	65%	●
44	% residents satisfied with the range of public art	41%	Increase	NA	● <sub>*</sub>
45	No. of Council events	2,832	Increase	2,174	● <sub>9</sub>
46	% residents satisfied with Council run events	69%	Increase	96%	●
47	% residents who are an active member of Stanton Library	24.3%	Increase	24%	● <sub>10</sub>
48	% users satisfied with Stanton Library	69%	Increase	63%	● <sub>11</sub>
49	No. historical sites	1,081	Maintain	1,089	●
50	No. Aboriginal cultural heritage sites	81	Maintain	81	●

Previous Actual figure as reported in North Sydney's Vision 2040

#### KEY

● Target met      ● Target not met      ● Data not available

#### Notes:

- Covid impacted the method of travel to work during census period.
  - Ongoing changed travel patterns due to Covid has increased reliance on private vehicle usage.
  - North Sydney's transient, apartment-dwelling residents face barriers to community connection due to affordability, accessibility, and lack of visible representation.
  - The daily vegetable intake target was not met due to fast food convenience, rising costs, and limited fresh produce availability from natural disasters.
  - Domestic violence is a national epidemic, with North Sydney LGA reporting a spike in alcohol-related domestic assaults during this period.
  - Projected infrastructure capacity growth has not been met, with Murdoch, McLaren, Ernest and Spofforth Street sites still under consideration.
  - Data source for target unknown therefore data comparison unfeasible.
  - Since Covid, volunteer numbers have not returned to former capacity, partly due to lack of known opportunities, family commitments and personal health reasons.
  - Event delivery and attendance slowed post-COVID due to restrictions and routine changes but has steadily increased through 2022/23 and 2023/24.
  - Active library membership dropped during the pandemic due to lockdowns and changing work practices, while non-membership amenities like Wi-Fi and PC use remain highly utilised.
  - Prolonged library closures due to lockdowns, restrictions, and flooding have impacted satisfaction, with high demand for study, recreation, and activities exceeding the available space.
- \* Question was not included in the 2023 Customer Satisfaction Survey.
- \*\* Figure represents data on rough sleepers. It does not take into account other forms of homelessness such as couch surfing.

## ECONOMIC INDICATORS

NO.	INDICATOR	PREVIOUS ACTUAL	TARGET	ACTUAL	STATUS
51	Business entries	1,608	Increase	1,564	● <sub>1</sub>
52	Business exits	1,275	Decrease	1,291	● <sub>1</sub>
53	% businesses that feel North Sydney is a good place to do business	88%	Increase	89%	●
54	Value of tourism and hospitality	1.7%	Increase	4.6%	●
55	Commercial vacancy rates	16.6%	Decrease	25.1%	● <sub>2</sub>
56	Net growth of commercial floor space in the CBD	NA	Baseline	28,000sqm	●
57	% vacant A grade and A grade premium office space	NA	Baseline	6.8%	●

Previous Actual figure as reported in North Sydney's Vision 2040

### KEY

● Target met      ● Target not met      ● Data not available

### Notes:

1. Due to economic conditions post pandemic and several buildings in North Sydney vacating due to the Sydney Metro development.
2. Commercial vacancy rates have been affected by increased work from home, hybrid working arrangements and new commercial stock in the CBD.



## GOVERNANCE INDICATORS

NO.	INDICATOR	PREVIOUS ACTUAL	TARGET	ACTUAL	STATUS
58	% residents satisfied with North Sydney's strategic direction	55%	Increase	92%	●
59	% businesses satisfied with North Sydney's strategic direction	68%	Increase	49%	● <sub>1</sub>
60	% residents aware of Community Strategic Plan	31%	Increase	NA	●*
61	% businesses aware of Community Strategic Plan	24%	Increase	NA	●*
62	% residents who feel Council operates under ethical, open, accountable and transparent processes	63%	Increase	57%	● <sub>2</sub>
63	% businesses who feel Council operates under ethical, open, accountable and transparent processes	62%	Increase	49%	● <sub>2</sub>
64	% residents satisfied with customer service/ information provided by staff	64%	Increase	87%	●
65	% businesses satisfied with customer service/ information provided by staff	55%	Increase	83%	●
66	% residents satisfied with communications from Council	85%	Increase	84%	● <sub>3</sub>
67	% businesses satisfied with communications from Council	85%	Increase	65%	● <sub>4</sub>
68	% residents satisfied with Council's community engagement process	47%	Increase	96%	●
69	% businesses satisfied with Council's community engagement process	42%	Increase	67%	●
70	% residents aware of the Precinct System	47%	Increase	45%	● <sub>5</sub>

Previous Actual figure as reported in North Sydney's Vision 2040

### KEY

● Target met | ● Target not met | ● Data not available

### Notes:

- The target was not met. Council is developing a new Economic Development Strategy, based on community and business feedback, to improve satisfaction with its strategic direction.
  - Target was not met due to a change in survey provider and variations in response types compared to the previous survey.
  - Resident satisfaction with Council communications is stable, with a recent organisational restructure aiming to enhance two-way dialogue and future satisfaction.
  - The vacant Business Engagement Officer roles has limited communication with businesses, with permanent hire planned for early 2025.
  - Resident awareness of the Precinct System has remained stable but is expected to improve with the reactivation of several Precincts.
- \* Question was not included in the 2023 Customer Satisfaction Survey.



# PERFORMANCE SNAPSHOT

The next section details key highlights and the status of each of the indicators by Strategic Direction.



## DIRECTION 1: OUR LIVING ENVIRONMENT

### North Sydney Vision 2040

Climate change is recognised as a threat to the future of our community, requiring action by all levels of government. Our community minimises waste, maximises use of renewable energy and increases tree canopy to mitigate the impact.

Our natural environment supports biodiversity, through our bushland reserves, wildlife corridors and innovative foreshore management. Recreational facilities including parks, sporting fields and playgrounds support an active lifestyle for residents and visitors.



109

native trees were given out during Council's Trees for Newborns program

The St Leonards Park playground upgrade tripled the size of the original play area



Council provides 75,000 waste collection services each week

Council stormwater harvesting system supplies up to 20,000 kilolitres of recycled water annually to parks and sports fields

Our Gross Pollutant Trap network prevents 190 tonnes of rubbish entering Sydney Harbour each year

North Sydney Oval sees 97 event days each year which includes, 47 cinema screenings, 17 cricket matches, 14 rugby league matches, 10 rugby matches and 2 AFL events – attracting over 97,000 spectators annually



## How are we progressing?

Outcome	Key Highlights
<p>1.1 Protected, enhanced and biodiverse natural environment</p>	<p><b>87% of North Sydney's bushland</b> is in good condition, with over 60% indigenous plant cover and high ecological resilience.</p> <p><b>567 new species of flora and fauna</b> have been identified since 2010, showcasing successful bushland recovery and effective management.</p> <p><b>Quarterly water quality</b> reports reflect the impact of living in a highly urbanised area, with a recent pollution event in a neighbouring area affecting Berry Creek.</p> <p><b>57% stormwater within the Council area</b> is being treated, and improvements are being made to existing Gross Pollutant Traps (GPTs).</p> <p><b>927.56 tonnes of waste</b> were removed from stormwater runoff through the existing pollutant traps.</p>
<p>1.2 Environmentally sustainable community</p>	<p><b>Greenhouse gas emissions</b> in the North Sydney area are declining, supported by Council programs promoting renewable energy investments, fossil fuel transition rebates, and educational initiatives.</p> <p><b>The community's potable water use</b> decreased by 16%, exceeding the target of a 10% reduction by 2030, thanks to water-efficient technologies and building standards such as BASIX.</p> <p><b>Waste generation has increased</b>, in line with state trends, driven by more residents working from home and local property growth.</p> <p>Council provides <b>general waste and recycling bins</b> in public places, making waste disposal convenient across the community.</p> <p><b>Extensive waste education initiatives</b> are in place, including waste avoidance messages on the Council's website and social media, workshops at the Coal Loader, and distribution of materials such as recycling bin stickers and clean-up calendars.</p> <p>Ongoing efforts to improve <b>resource recovery and alternative waste treatments</b> include the Food Waste Organics collection trial and doorstep recycling through Recyclesmart, along with waste minimisation workshops and repair initiatives at the Coal Loader.</p>
<p>1.3 Clean and green places</p>	<p>While significant tree loss occurred due to major state infrastructure projects like the Western Harbour Tunnel, Warringah Freeway Upgrade, and Sydney Metro, <b>North Sydney's Tree Management</b> plans have successfully increased canopy in other areas, balancing urban growth with environmental sustainability.</p>
<p>1.4 Well utilised open space and recreational facilities</p>	<p><b>Recreational facilities</b> are maintained to a high standard through consistent maintenance plans, capital works, and regular condition audits.</p> <p><b>Parks, ovals, and bushland areas</b> are also kept to a high standard, ensuring they are well-regarded and valued by the community.</p>



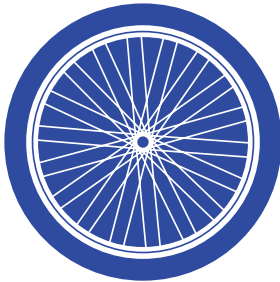
# DIRECTION 2: OUR BUILT ENVIRONMENT

## North Sydney Vision 2040

North Sydney’s public spaces and village centres promote their unique character and provide vibrant and safe places for the community to gather and connect. Our built infrastructure and community assets follow sustainable design principles and meet the needs of our growing population.

Our community prioritises walking, cycling and public transport and people of all ages are comfortable riding in the area. Vehicle transport is supported by an effective and integrated transport and parking system.

Since Council’s first electric sweeper in July 2022,  
**1060**  
hours of pathway sweeping have been completed



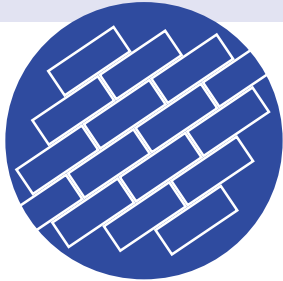
The opening of West St cycleway in July 2023, attracts average 450 bike rides each day

Council has 138.1km of road pavement and was voted in NRMA Rate My Roads survey (2021) as having roads with greatest perceived safety in NSW



During Council term, over \$17,300mil spent on maintenance of Council infrastructure assets

We’ve installed 1,563 metres of kerb and gutter – the same length as over 13 football fields



We’ve paved 22,480 square metres of roads enough to cover three rugby fields



**480**  
bikes repaired at Council’s ‘check-in and tune-up’ service at Northside Markets

## How are we progressing?

Outcome	Key Highlights
2.1 Infrastructure and assets meet diverse community needs	<p><b>Street cleaning targets</b> for FY 23/24 and 24/25 are being met, ensuring a clean and well-maintained environment.</p> <p><b>Footpaths and roads</b> are swept regularly, and <b>public place bins</b> are emptied twice daily for optimal cleanliness.</p>
2.2 Vibrant public domains and villages	<p><b>Greenhouse gas emissions</b> in the North Sydney area are declining, supported by Council programs promoting renewable energy investments, fossil fuel transition rebates, and educational initiatives.</p> <p><b>The community's potable water use</b> decreased by 16%, exceeding the target of a 10% reduction by 2030, thanks to water-efficient technologies and building standards such as BASIX.</p> <p><b>Waste generation has increased</b>, in line with state trends, driven by more residents working from home and local property growth.</p> <p>Council provides <b>general waste and recycling bins</b> in public places, making waste disposal convenient across the community.</p> <p><b>Extensive waste education initiatives</b> are in place, including waste avoidance messages on the Council's website and social media, workshops at the Coal Loader, and distribution of materials such as recycling bin stickers and clean-up calendars.</p> <p>Ongoing efforts to improve <b>resource recovery and alternative waste treatments</b> include the Food Waste Organics collection trial and doorstep recycling through Recyclesmart, along with waste minimisation workshops and repair initiatives at the Coal Loader.</p>
1.3 Clean and green places	<p>While significant tree loss occurred due to major state infrastructure projects like the Western Harbour Tunnel, Warringah Freeway Upgrade, and Sydney Metro, <b>North Sydney's Tree Management</b> plans have successfully increased canopy in other areas, balancing urban growth with environmental sustainability.</p>
1.4 Well utilised open space and recreational facilities	<p><b>Recreational facilities</b> are maintained to a high standard through consistent maintenance plans, capital works, and regular condition audits.</p> <p><b>Parks, ovals, and bushland areas</b> are also kept to a high standard, ensuring they are well-regarded and valued by the community.</p>





# DIRECTION 3: OUR INNOVATIVE CITY

## North Sydney Vision 2040

Global investment and businesses are drawn to North Sydney because it is a centre of innovation, entrepreneurship and tourism. North Sydney CBD and St Leonards are important part of the Eastern Economic Corridor. The character of our local centres are enhanced to maximise vitality and tourism are balanced with maintaining residential amenity.

Land use planning and contemporary planning controls ensure the protection of historic buildings and places, and that new development respects North Sydney’s distinct identity, heritage character and natural environment. Housing is accessible and affordable for all individuals and families.



**Council property portfolio includes three properties which are over 150 years old**

**40  
bike racks &  
40  
bike rings installed  
across LGA**



**2,911,483  
visits to North Sydney  
Council website**





## How are we progressing?

Outcome	Key Highlights
<p>3.1 Our commercial centres are prosperous and vibrant</p>	<p><b>Major Commercial Developments:</b> The completion of significant new commercial buildings at 88 Walker Street (12,500 sqm) and 2-4 Blue Street (16,000 sqm) is adding substantial business space to North Sydney, enhancing its appeal as a thriving business hub.</p> <p><b>Supporting Business Diversity:</b> The expansion of commercial infrastructure creates opportunities for both established and new businesses to flourish, attracting a diverse range of enterprises that enhance the local economy.</p> <p><b>Boosting the Night-Time and Weekend Economy:</b> Efforts are underway to encourage activities and businesses that contribute to a vibrant night-time and weekend economy, making North Sydney a more dynamic place to live and work.</p> <p><b>Strengthening North Sydney's CBD Competitiveness:</b> These developments, alongside other Council initiatives, help strengthen North Sydney's position as a competitive commercial centre, further enhancing its identity and attracting sustainable tourism activity.</p>
<p>3.2 Distinctive sense of place and design excellence</p>	<p><b>Strategic Land Use Planning:</b> Council has actively processed and responded to numerous planning proposals, ensuring alignment with strategic frameworks. Additionally, representations were made to the Sydney North Planning Panel to advocate for applicant-initiated re-zoning reviews, supporting a well-planned and adaptable urban environment.</p> <p><b>Guiding Future Development:</b> Following extensive public consultation, Council adopted the <b>Neutral Bay Village Planning Study</b> in May 2024. This comprehensive framework will guide the future development of Neutral Bay, ensuring that it remains a vibrant and well-designed community space.</p> <p><b>Preserving Heritage:</b> In response to heritage investigations, Council finalised two significant planning proposals, introducing new heritage listings for properties on Parraween Street and Holt Avenue. This highlights Council's commitment to maintaining the area's historic character while promoting thoughtful development.</p> <p><b>Supporting Compliance and Public Domain Enhancements:</b> Council continues to ensure compliance with land use planning and urban design standards, fostering improvements in the public domain, liveability, and accessibility, ensuring that North Sydney remains a thriving, accessible, and attractive place to live.</p>





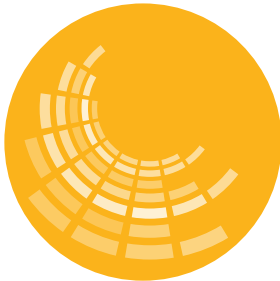
# DIRECTION 4: OUR SOCIAL VITALITY

## North Sydney Vision 2040

Our community enjoys a healthy and active lifestyle, improved accessibility, wellbeing and safety, safety, and a life free from violence and crime. North Sydney is known for its vibrancy and cultural diversity, with markets, festivals, art and culture, events that connect the community.

Residents have access to the best health care and support services. Education opportunities are many and varied. Service providers, including Stanton Library deliver facilities that meet the community’s changing cultural and educational needs. Local heritage and our First Nations history and culture is preserved, respected and celebrated.

**\$2,087mil in donations, contribution and assistance to other organisations**



**Over 775,000 visitors to Stanton Library**

**596 early literacy programs were conducted, with 24,700 children and carers attending**



**1,166,822 items borrowed from the library**

**Over 120 people actively volunteering in Bushcare programs**



**253 one-on-one technology help sessions provided by Library staff**



**88 Writers at Stanton events held, attended by 5,500 people**

## How are we progressing?

Outcome	Key Highlights
<p>4.1 North Sydney is connected, inclusive, healthy and safe</p>	<p><b>64% of residents</b> agree North Sydney has a strong sense of community.</p> <p><b>Physical activity levels</b> are improving post-COVID, but addressing <b>mental health issues</b> like anxiety and depression remains critical.</p> <p>With <b>5.5% of adults</b> in the area meeting the recommended daily intake of vegetables, work is continuing to address the decline which is linked to the <b>cost-of-living crisis</b>.</p> <p><b>Childcare</b> services are adequate for 3-5 year olds, however work is continuing to address the current shortage of affordable places for <b>0-2 year olds</b> due to financial and housing pressures.</p> <p><b>Volunteering</b> dropped to 16.8% in 2021, however is on the rise again as COVID restrictions have eased.</p>
<p>4.2 A centre for creativity and learning</p>	<p><b>952 programs</b> were run by the library and Council in the 2023/24 period, with <b>30,711 attendees</b> reported to the State Library.</p> <p>The <b>Shorelink 40th Anniversary membership campaign</b> in 2023 helped boost attendance and engagement at the library.</p> <p>Council continues to support and operate <b>48 additional library programs</b>, contributing to community learning and engagement.</p>
<p>4.3 North Sydney's history is preserved and recognised</p>	<p>Council has successfully added <b>new heritage items</b>, including properties on Holt Avenue, Allistair Street, and Parraween Street, ensuring the protection and recognition of North Sydney's historical significance.</p> <p><b>Ongoing Cultural Site Preservation:</b> Identified cultural heritage sites remain safeguarded, maintaining North Sydney's historical integrity and ensuring future generations can appreciate its past.</p> <p>Council continues to promote awareness and understanding of North Sydney's <b>First Nation's heritage</b>, incorporating this rich history into broader cultural and historical narratives.</p> <p>Through the protection, maintenance, and promotion of historical sites, records, and items, Council actively <b>preserves North Sydney's unique history</b>, fostering a deeper sense of place and identity within the community.</p>





# DIRECTION 5: OUR CIVIC LEADERSHIP

## North Sydney Vision 2040

Our community has confidence in North Sydney’s strategic direction and trusts Council, along with partner organisations, to lead with integrity and demonstrate good governance. Council provides what the community needs now and plans for the needs of future generations. The community is actively engaged in the future direction of North Sydney in accordance with our long-standing commitment to “open government”.

Council demonstrates transparency and leadership in its decision making, is accountable to the community, and respectful in its interactions Council as the employer of first choice, attracting and retaining highly motivated and skilled employees, committed to providing the community with quality service.



**148,418**  
calls answered during  
Council term

**Information  
Management team  
registered 80% of all  
emails received within  
24 hours**



**955**  
Formal GIPA applications  
processed

**1700**  
Access to information  
requests processed

**53 Citizenship  
ceremonies held with  
2,294 new citizens**

**Over 100 supplier  
invoices processed daily**



**318**  
community consultations  
completed

**155,209**  
visits to YourSay North  
Sydney website



## How are we progressing?

Outcome	Key Highlights
<p>5.1 Lead North Sydney's strategic direction</p>	<p><b>92% of residents</b> were satisfied with Council's strategic direction in 2023, which is <b>3% higher</b> than comparable Councils.</p> <p>This satisfaction rate is <b>37% above</b> the target of &gt;55% and represents an <b>18% improvement</b> from the 2020 result.</p> <p><b>49% of businesses</b> expressed satisfaction with the Council's strategic direction.</p> <p>Council is focused on continuing to improve its engagement with businesses while maintaining strong resident satisfaction.</p>
<p>5.2 Strong civic leadership and customer focussed services</p>	<p>Resident satisfaction in 2023 is consistent with 2020 levels.</p> <p><b>87% Customer service satisfaction</b> for residents, measured for the first time in 2023, exceeded expectations by <b>23% above the target</b> of 64%.</p> <p><b>83% Customer service satisfaction</b> for businesses in 2023 was also high, <b>28% above the target</b> of 55%.</p>
<p>5.3 Community is engaged in what Council does</p>	<p>84% of residents were satisfied with Council communications in 2023, a 52% improvement from 2020.</p> <p><b>65% of businesses</b> were satisfied with Council communications, with communication improvements identified as a priority.</p> <p><b>96% of residents</b> were satisfied with Council's community engagement process, well above target.</p> <p><b>67% of businesses</b> were satisfied with community engagement, <b>25% above the target</b>, with businesses calling for more face-to-face consultations.</p> <p><b>45% of residents</b> are aware of the Precinct System, with awareness highest among ratepayers, long-term residents, and older residents, compared to renters and younger residents.</p>
<p>5.4 Council services are efficient and easy to access</p>	<p>The development of <b>Council's IT strategy</b> has commenced and is on track for completion in late 2024. This strategy will enhance digital services and improve access for residents.</p> <p><b>Modernised Network Infrastructure:</b> A modern network switch has been successfully implemented, featuring upgraded core and edge switches, managed through a centralised platform. This enhances the efficiency and reliability of Council services.</p> <p><b>Value for Money through Strategic Procurement:</b> Council maximises its buying power to ensure value for money while supporting the local economy. By leveraging Local Government Procurement (LGP), Procurement Australia, NSW State Contracts, and NSW State Schemes, Council delivers cost-effective services.</p> <p><b>Automation of Payroll for Efficiency:</b> Council continues to streamline its operations with automated payroll processes, enhancing overall productivity and improving service efficiency for both staff and residents.</p>

# NEXT STEPS

## STRATEGY DEVELOPMENT

The State of North Sydney Report will be incorporated into the 2023/24 Annual Report, in accordance with statutory requirements.

Following the Local Government elections in September 2024, the new Council will review the Community Strategic Plan in consultation with community stakeholders. This report will identify key focus areas and resource priorities for the Plan's revision. At the start of the Council term, new targets will be set, and the updated Community Strategic Plan will outline how Council will collaborate with various organisations, governments, and the private sector to achieve its goals.

The revised Community Strategic Plan will outline how Council will work with other organisations, state and federal government, non-government entities and the private sector to make progress on achieving the Directions.

To create the future North Sydney, Council involves everyone, including individuals, community groups, businesses and government agencies. The vision belongs to the whole community, not just Council. Successful collaboration between Council and its stakeholders is key to realising North Sydney's vision.

Council's Strategic Framework, currently under development, aims to address community needs through extensive engagement. An engagement program conducted in May-June 2024 has led to the creation of eight Informing Strategies to align services and projects with community priorities.

During November-December 2024, Council will seek further community input by asking residents to vote on the identified priorities. This phase will help pinpoint on the most important initiatives according to the community, which will be detailed in the revised Community Strategic Plan. A draft of this Plan will be made available for public feedback to ensure transparency and continued community involvement.

The final Community Strategic Plan, along with the 2025-30 Delivery Program and the 2025-26 Operational Plan, will outline the implementation of strategic initiatives for North Sydney's future. These plans will begin on 1 July 2025.

## COUNCIL'S CONTINUOUS IMPROVEMENT FRAMEWORK

The introduction of a continuous improvement framework, including a service review framework and process mapping, is an important initiative for North Sydney Council. It addresses the need for a structured and systematic approach to evaluating services and process improvement, which has not been fully realised until recently.

By building a culture of continuous improvement and ensuring that North Sydney Council's current services remain responsive to the needs of the community, we can improve efficiency, effectiveness and overall performance. This will ultimately lead to better outcomes for the community and a more sustainable future for NSC.

Since early 2024, North Sydney Council has been working to document, map and manage its processes through a web-based application. The platform provides a centralised spot where all teams can capture their procedures and workflows and collaborate to improve processes efficiencies. To date, more than 80 staff have been trained and NSC is on track to have its critical processes captured by the end of 2024.

North Sydney Council is also conducting a Service Review pilot to test and refine its service review framework before its formal adoption in June 2025. Key learnings from the pilot will be incorporated into the Service Review Framework as part of North Sydney Council's commitment to improving the quality of services and ensuring resources are used more effectively now and into the future.

## OUR CULTURE

During 2023, North Sydney Council undertook a review of our organisational structure to enhance leadership capacity and streamline decision-making, while also fostering greater innovation, collaboration, and communication. As part of our broader cultural transformation for 2024 and beyond, we are prioritising staff engagement, investing in learning and development, and improving systems and processes. These initiatives are designed to empower our workforce to deliver exceptional services to the community, supporting the achievement of our Community Strategic Plan goals and enhancing the overall quality of life for residents.

# FUTURE CHALLENGES

## POPULATION GROWTH

North Sydney faces significant challenges due to projected population growth and an increasing proportion of older residents. As the population expands, demand for housing, public services, and infrastructure will intensify, necessitating careful planning and resource allocation. The aging population, in particular, will require enhanced healthcare, accessible facilities, and age-friendly public spaces. Strategic planning is crucial to address these demographic changes while maintaining quality of life.

Population growth, including residents, workers, students, and visitors, will put added pressure on infrastructure and open spaces. To manage this, new housing should be concentrated in existing centres and along key transport routes to optimise the use of current and future infrastructure. While the population is aging, the 'young workforce' and 'parents and homebuilders' (aged 25-49) still make up half of the population, and the number of lone-person and childless couple households is expected to rise by 2036. North Sydney also supports over 19,000 primary and secondary school students, many of whom travel from outside the area, alongside a major university campus with 5,500 students.

## INTEGRATED TRANSPORT

Traffic congestion remains a significant concern for the Council, particularly with the ongoing Warringah Freeway upgrade, which is expected to significantly alter traffic patterns. While the upgrade aims to improve connectivity and reduce travel times, it may also increase traffic volumes in surrounding areas, potentially worsening congestion on local roads. Additionally, the NSW Government's housing reforms, aimed at increasing housing supply, could lead to higher population density, further straining the transport network. Council must closely monitor these changes and implement traffic management strategies to mitigate negative impacts, ensuring the network remains efficient and accessible for residents and commuters.

## OPEN SPACE

The North Sydney Local Government Area (LGA) stands as one of the most densely populated in New South Wales, with over 7,000 people per hectare. Despite this high population density, the LGA has one of the lowest ratios of recreational space per person across metropolitan Sydney, and the lowest within the North Sydney Region of Councils, with just 0.15 hectares per person. This shortage of recreational space is likely to be further strained by upcoming developments, including the proposed Crows Nest Transport Oriented Development, Low to Medium Rise housing, and other planning initiatives by the NSW State Government.

## TECHNOLOGY

Council's current technology systems are outdated and fragmented, creating significant challenges in delivering efficient services to the community. These systems are not integrated, leading to duplication of data, and in some cases, inaccurate or outdated information. This lack of cohesion hampers Council's ability to streamline processes, share information effectively across departments, and respond promptly to community needs. The outdated systems make North Sydney Council less productive when compared to other Councils in NSW.

The limitations in reporting capabilities make it difficult to use datasets for efficient and effective decision-making and reporting. Without modern, integrated systems, Council struggles to provide the seamless online services the community expects and to make data-driven decisions that could improve service delivery and overall outcomes. Addressing these technology issues is crucial to improving operational efficiency and enhancing the quality of services for residents, businesses, and visitors.

## ASSET MANAGEMENT

Effective asset management is essential for financial sustainability, community satisfaction, and reducing risks. Council currently manages 15 asset class plans, which have varied in focus and funding over the years, primarily concentrating on asset renewals. To improve consistency and efficiency, asset management functions were centralised through organisational realignment. Looking ahead, Council plans to consolidate these 15 plans into six, covering both new and existing assets, to better support long-term goals. This consolidation will also allow for more frequent reporting and analysis, aligning asset management with financial reporting, where securing ongoing funding is crucial for maintaining asset performance.

## FINANCIAL SUSTAINABILITY

As of 30 June 2024, Council's financial position, while considered a going concern, presents immediate challenges.

A financially sustainable Council is one that can maintain service levels, and renew infrastructure as and when it falls due, ensuring a strong foundation for future generations. A Council with a strong financial position is one that is both sustainable and has the capacity to withstand financial shocks.

The elected Council was alerted to financial concerns regarding the North Sydney Olympic Pool (NSOP) project in October 2022. Shortly thereafter, Mayor Zoe Baker called for an independent review of the project to inform actions moving forward. Unfortunately, many of the findings within the report related to decisions made in the initial planning and decision-making process, leaving high level risks realised and unable to be fully mitigated. The escalating costs associated with this project will continue to exert pressure on the Council's finances, leading to further reductions in cash reserves, increased borrowing, and a decline in infrastructure renewals. These additional capital expenditures will have lasting impacts on future operational and renewal costs.

For many years, North Sydney Council successfully diversified its income through other means such as parking revenue and advertising, which supplemented relatively low rates. However, the financial impact of the 2020 pandemic, coupled with societal shifts and Council's sustainability initiatives, has significantly reduced these revenue streams. As a result, Council's 2024/25 annual revenue is estimated to be \$8.2 million lower, adjusted for inflation than it would have been if the pandemic did not occur. This ongoing reduction in income has had a considerable effect on Council's reserves, limiting its ability to fund critical asset renewals.

Currently, internal reserves for infrastructure (excluding NSOP) total \$11.1 million, while there is an estimated renewal backlog of \$146 million. Although the Council successfully navigated the financial challenges posed by the COVID-19 pandemic in 2020, that resilience is no longer present.

Over the coming year, strong financial management will be essential, and the Council will need to make critical decisions to improve its financial position and meet the community's needs and expectations.

## DATA SOURCES

Australian Bureau of Statistics - [Australian Bureau of Statistics \(abs.gov.au\)](https://abs.gov.au)

Australian Institute of Health and Welfare - [Stocktake data: 30 June 2023 - AIHW Gen \(gen-agedcaredata.gov.au\)](https://gen-agedcaredata.gov.au)

GoGet Membership Report - [GoGet Carshare | Australia's Leading Car Rental Network](https://www.goget.com.au)

Knight Frank North Shore Office Market Report - [KFA\\_North Shore Office Report\\_H1 2024 \(knightfrank.com\)](https://www.knightfrank.com)

North Sydney Customer Satisfaction Survey 2023 - [Customer Satisfaction Survey results – North Sydney Council \(nsw.gov.au\)](https://www.nsw.gov.au)

North Sydney Council Community Profile - [Home | North Sydney Council | Community profile \(id.com.au\)](https://www.id.com.au)

North Sydney Council Database

North Sydney Integrated Transport Discussion Paper 2024 - [North Sydney Integrated Transport Discussion Paper 2024 \(ehq-production-australia.s3.ap-southeast-2.amazonaws.com\)](https://www.amazonaws.com)

NSW Bureau of Crime Statistics and Research - [BOCSAR homepage \(nsw.gov.au\)](https://www.nsw.gov.au)

NSW Health - [HealthStats NSW](https://www.healthstats.nsw.gov.au)

Resilient Sydney Data - [City of Sydney - a resilient city - City of Sydney \(nsw.gov.au\)](https://www.nsw.gov.au)

Stanton Library Management System



## TRANSLATION SERVICE

If you do not understand this information, please ring the Translating and Interpreting Service (TIS) on 13 14 50, and ask for an interpreter in your language to contact North Sydney Council on (02) 9936 8100. This is a free service.

### CHINESE

如果您不明白本信息的内容，请致电翻译与传译服务(TIS) 13 14 50，然后请会说您母语的传译员接通North Sydney市议会电话(02) 9936 8100。这是一项免费服务。

### HINDI

यदि आप इस जानकारी को नहीं समझ पा रहे हैं, तो कृपया 13 14 50 पर अनुवाद और दुभाषाया सेवा (Translating and Interpreting Service (TIS)) को फोन करें, और नॉर्थ सिडनी काउंसिल से (02) 9936 8100 पर संपर्क करने के लिए अपनी भाषा के एक दुभाषाए के लिए अनुरोध करें। यह एक निःशुल्क सेवा है।

### JAPANESE

この案内の内容を理解できない場合には、13 14 50 の翻訳通訳サービス (TIS)にかけて、あなたの母国語の通訳者に(02) 9936 8100のノースシドニーカウンシルにつなぐように伝えてください。当サービスは無料です。

### PORTUGUESE

Se você não entender estas informações, ligue para o Serviço de Tradução e Interpretação (TIS) em 13 14 50 e peça um intérprete em seu idioma para entrar em contato com o North Sydney Council em (02) 9936 8100. Este é um serviço gratuito.

### SPANISH

Si no comprende esta información, llame al Servicio de Traducción e Interpretación (TIS), en el 13 14 50, y solicite un intérprete en su idioma para ponerse en contacto con el Concejo Municipal de North Sydney, en el (02) 9936 8100. Este es un servicio gratuito

### KOREAN

본 내용이 잘 이해되지 않는 경우에는 통번역 서비스(TIS) 13 14 50번에 전화해서 한국어 통역사에게 노스 시드니 카운슬 전화 (02) 9936 8100 번으로 연결을 요청하시기 바랍니다. 이 서비스는 무료입니다.

The State of North Sydney Report has been prepared in-house in accordance with legislative requirements. Every effort has been made to ensure accuracy in processing, analysing and reporting the information provided. However, North Sydney Council gives no warranty that the information in this report contains no errors. Council shall not be liable for any loss or damage suffered consequent upon the use directly, or indirectly, of the information supplied in this publication.

Endorsed 28 October 2024.

For further information contact Council's Corporate Planning Coordinator.

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Website [www.northsydney.nsw.gov.au](http://www.northsydney.nsw.gov.au)



THE KOFT LAB  
STREET FOOD  
KOFT CHICK

TURKISH

MEZELER MENÜ  
Kebab & Döner  
Pide, Simit & Kurumci  
Tavuklu Simit & Kurumci  
Pide Simit & Kurumci  
Kofte Kebab  
Kofte Kebab  
Kofte Kebab



# Part D FINANCIAL REPORTING





## FINANCIAL RESULTS OVERVIEW

In 2023/24:

- Council's statements show a net operating surplus after grants and contributions for capital purposes of \$13.05 million
- the result excluding capital grants and contributions is a deficit of \$3.6 million - this was heavily impacted by a non-cash decrease of \$2.7 million in the value of Council's investment property portfolio
- The declining Operating Performance Ratio reflects a weakening financial position for the Council year on year. The ratio was 3.32 in the 2021/22 financial year, dropping to 1.33 in 2022/23, and has fallen further to -0.2 in 2023/24. This continued decline is largely due to a reduction in own-source revenue streams and increases in costs due to high inflation
- A total of \$66.72 million was spent on capital projects during the year. Of this, \$59.12 million was allocated to renewing existing infrastructure, property, plant, and equipment, including \$38.2 million for the North Sydney Olympic Pool project. An additional \$7.6 million was invested in acquiring new infrastructure, property, plant, and equipment
- Total assets increased by 3% to \$1.8 billion
- Total liabilities marginally increased to \$90.0 million
- Community equity increased by 3% to \$1.7 billion

## KEY FINANCIAL INDICATORS

As of 30 June 2024, while Council's financial position is considered an on going concern, it faces immediate challenges. A financially sustainable Council maintains service levels and renews infrastructure as needed, ensuring a stable foundation for future generations.

A strong financial position enables Council to remain sustainable and resilient against financial shocks.

However, the increasing costs of the North Sydney Olympic Pool Project continue to strain the Council's finances, reducing cash reserves, increasing borrowing, and impacting infrastructure renewals. These capital expenses will have lasting effects on future operational and renewal costs.

Adding to these pressures, expenses are growing faster than revenue. The ongoing decline in key revenue streams, such as parking, hoarding, and advertising fees, poses further risks.

In the coming year, strong financial management will be crucial as the Council makes critical decisions to strengthen its financial position and meet community expectations.

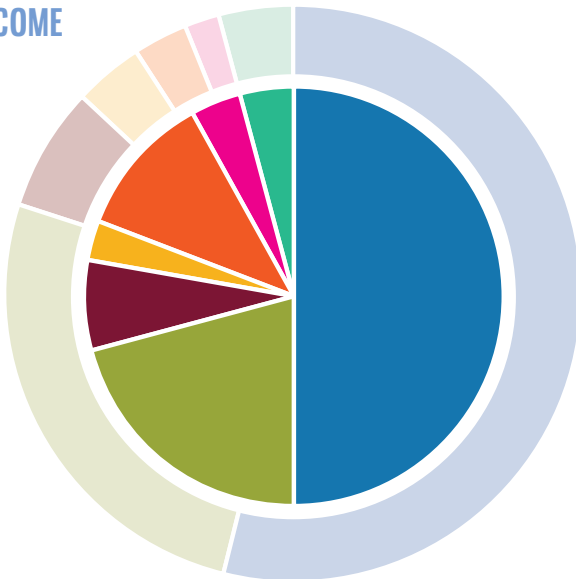
	Benchmark	2022/23	2023/24
<b>Financial Performance Indicators</b>			
Operating performance ratio	> 0%	1.33%	-0.02%
Own source operating revenue ratio	>60%	78.90%	85.36%
Unrestricted current ratio	> 1.5x	2.72x	2.42x
Debt service cover ratio	> 2x	8.11x	7.90x
Rates and annual charges outstanding percentage	< 5%	2.77%	3.74%
Cash expense cover ratio	> 3 mths	14.28 mths	11.84 mths
<b>Infrastructure management performance ratios</b>			
Buildings and infrastructure renewals ratio*	> 100%	86.79%	231.72%
Infrastructure backlog ratio	< 2.00%	13.19%	13.11%
Asset maintenance ratio	> 100%	108.32%	98.64%
Cost to bring assets to agreed service level	n/a	9.17%	9.32%

\*The high Infrastructure Renewal Ratio is inflated by the North Sydney Olympic Pool project. Excluding the \$38.2 million spent on the project, the renewal ratio stands at 66%.

# FINANCIAL SUMMARY

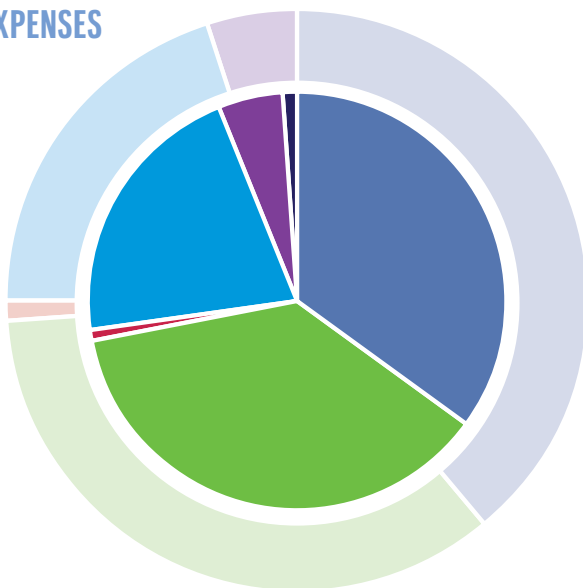
The information below shows the breakdown of projected and actual income and expenditure for 2023/24.

## INCOME



Income from continuing operations	Projected (\$'000)	Actual (\$'000)
Rates and annual charges	75,110	75,559
User fees and charges	35,831	32,134
Other revenue	10,050	10,239
Grants and contributions provided for operating purposes	5,388	5,453
Grants and contributions provided for capital purposes	3,608	16,690
Interest and investment income	2,605	5,612
Other income	5,969	5,970
<b>Total income</b>	<b>138,561</b>	<b>151,657</b>

## EXPENSES



Expenses from continuing operations	Projected (\$'000)	Actual (\$'000)
Employee benefits and on-costs	52,820	49,118
Materials and services	48,512	51,176
Borrowing costs	1,452	1,497
Depreciation and amortisation	27,600	28,240
Other expenses	6,341	7,269
Net from the disposal of assets	269	1,304
<b>Total expenses</b>	<b>136,994</b>	<b>138,604</b>





# North Sydney Council

GENERAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2024

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*Shaping a progressive, diverse and vibrant North Sydney  
community.*



# North Sydney Council

## General Purpose Financial Statements

for the year ended 30 June 2024

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### Overview

North Sydney Council is constituted under the Local Government Act 1993 (NSW) and has its principal place of business at:

200 Miller Street  
North Sydney NSW 2060

Council's guiding principles are detailed in Chapter 3 of the LGA and includes:

- principles applying to the exercise of functions generally by council,
- principles to be applied when making decisions,
- principles of community participation,
- principles of sound financial management, and
- principles for strategic planning relating to the development of an integrated planning and reporting framework.

A description of the nature of Council's operations and its principal activities are provided in Note B1-2.

Through the use of the internet, we have ensured that our reporting is timely, complete and available at minimum cost. All press releases, financial statements and other information are publicly available on our website: [www.northsydney.nsw.gov.au](http://www.northsydney.nsw.gov.au)

# North Sydney Council

## General Purpose Financial Statements

for the year ended 30 June 2024

### Statement by Councillors and Management made pursuant to Section 413(2c) of the Local Government Act 1993 (NSW)

The attached General Purpose Financial Statements have been prepared in accordance with:

- the *Local Government Act 1993* (NSW) (as amended) and the regulations made thereunder;
- the Australian Accounting Standards and other pronouncements of the Australian Accounting Standards Board; and
- the Local Government Code of Accounting Practice and Financial Reporting.

To the best of our knowledge and belief, these statements:

- present fairly the Council's operating result and financial position for the year; and
- accord with Council's accounting and other records.

We are not aware of any matter that would render these statements false or misleading in any way.

Signed in accordance with a resolution of Council made on 28 October 2024.



Zoë Baker  
Mayor  
28 October 2024



Godfrey Santer  
Councillor  
28 October 2024



Therese Cole  
Chief Executive Officer  
28 October 2024



Aigul Utegenova  
Responsible Accounting Officer  
28 October 2024

# North Sydney Council

## Income Statement

for the year ended 30 June 2024

Original unaudited budget 2024	\$ '000	Notes	Actual 2024	Actual 2023
<b>Income from continuing operations</b>				
75,110	Rates and annual charges	B2-1	<b>75,559</b>	72,253
35,831	User charges and fees	B2-2	<b>32,134</b>	33,443
10,050	Other revenues	B2-3	<b>10,239</b>	9,649
5,388	Grants and contributions provided for operating purposes	B2-4	<b>5,453</b>	6,535
3,608	Grants and contributions provided for capital purposes	B2-4	<b>16,690</b>	26,753
2,605	Interest and investment income		<b>5,612</b>	3,690
5,969	Other income	B2-6	<b>5,970</b>	5,421
138,561	<b>Total income from continuing operations</b>		<b>151,657</b>	157,744
<b>Expenses from continuing operations</b>				
52,820	Employee benefits and on-costs	B3-1	<b>49,118</b>	47,068
48,512	Materials and services	B3-2	<b>51,176</b>	49,555
1,452	Borrowing costs		<b>1,497</b>	1,583
27,600	Depreciation, amortisation and impairment of non-financial assets	B3-4	<b>28,240</b>	27,184
6,341	Other expenses	B3-5	<b>7,269</b>	6,628
269	Net loss from the disposal of assets		<b>1,304</b>	1,253
136,994	<b>Total expenses from continuing operations</b>		<b>138,604</b>	133,271
1,567	<b>Operating result from continuing operations</b>		<b>13,053</b>	24,473
1,567	<b>Net operating result for the year attributable to Council</b>		<b>13,053</b>	24,473
(2,041)	<b>Net operating result for the year before grants and contributions provided for capital purposes</b>		<b>(3,637)</b>	(2,280)

The above Income Statement should be read in conjunction with the accompanying notes.

## North Sydney Council

### Statement of Comprehensive Income

for the year ended 30 June 2024

<b>\$ '000</b>	Notes	<b>2024</b>	<b>2023</b>
<b>Net operating result for the year – from Income Statement</b>		<b>13,053</b>	24,473
<b>Other comprehensive income:</b>			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-5	<b>37,383</b>	56,493
<b>Total items which will not be reclassified subsequently to the operating result</b>		<b>37,383</b>	56,493
<b>Total other comprehensive income for the year</b>		<b>37,383</b>	56,493
<b>Total comprehensive income for the year attributable to Council</b>		<b>50,436</b>	80,966

The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

# North Sydney Council

## Statement of Financial Position

as at 30 June 2024

\$ '000	Notes	2024	2023
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	C1-1	22,849	24,150
Investments	C1-2	103,901	122,897
Receivables	C1-4	9,969	10,822
Inventories		60	69
Other		626	577
<b>Total current assets</b>		<b>137,405</b>	<b>158,515</b>
<b>Non-current assets</b>			
Receivables	C1-4	770	421
Infrastructure, property, plant and equipment (IPPE)	C1-5	1,609,044	1,535,112
Investment property	C1-6	53,698	56,047
Right of use assets	C2-1	1,314	1,576
Investments accounted for using the equity method		34	35
<b>Total non-current assets</b>		<b>1,664,860</b>	<b>1,593,191</b>
<b>Total assets</b>		<b>1,802,265</b>	<b>1,751,706</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	C3-1	32,833	26,813
Contract liabilities	C3-2	8,033	11,680
Lease liabilities	C2-1	303	303
Borrowings	C3-3	2,091	2,005
Employee benefit provisions	C3-4	13,100	14,004
<b>Total current liabilities</b>		<b>56,360</b>	<b>54,805</b>
<b>Non-current liabilities</b>			
Lease liabilities	C2-1	1,109	1,367
Borrowings	C3-3	31,349	33,441
Employee benefit provisions	C3-4	1,154	236
<b>Total non-current liabilities</b>		<b>33,612</b>	<b>35,044</b>
<b>Total liabilities</b>		<b>89,972</b>	<b>89,849</b>
<b>Net assets</b>		<b>1,712,293</b>	<b>1,661,857</b>
<b>EQUITY</b>			
Accumulated surplus		976,316	963,263
IPPE revaluation reserve	C4-1	735,977	698,594
<b>Council equity interest</b>		<b>1,712,293</b>	<b>1,661,857</b>
<b>Total equity</b>		<b>1,712,293</b>	<b>1,661,857</b>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

## North Sydney Council

### Statement of Changes in Equity

for the year ended 30 June 2024

\$ '000	Notes	2024		2023		
		Accumulated surplus	IPPE revaluation reserve	Accumulated surplus	IPPE revaluation reserve	Total equity
Opening balance at 1 July		963,263	698,594	938,790	642,101	1,580,891
Net operating result for the year		13,053	–	24,473	–	24,473
<b>Other comprehensive income</b>						
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-5	–	37,383	–	56,493	56,493
<b>Other comprehensive income</b>		–	37,383	–	56,493	56,493
<b>Total comprehensive income</b>		13,053	37,383	24,473	56,493	80,966
<b>Closing balance at 30 June</b>		976,316	735,977	963,263	698,594	1,661,857

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

# North Sydney Council

## Statement of Cash Flows

for the year ended 30 June 2024

Original unaudited budget 2024	\$ '000	Notes	Actual 2024	Actual 2023
<b>Cash flows from operating activities</b>				
<b>Receipts:</b>				
72,554	Rates and annual charges		74,889	72,299
33,245	User charges and fees		33,588	35,411
3,777	Interest received		5,402	3,103
27,557	Grants and contributions		19,629	32,933
3,600	Bonds, deposits and retentions received		3,950	2,491
15,719	Other		26,287	20,387
<b>Payments:</b>				
(48,489)	Payments to employees		(49,893)	(45,939)
(48,951)	Payments for materials and services		(50,182)	(52,353)
(1,538)	Borrowing costs		(1,512)	(1,599)
(3,600)	Bonds, deposits and retentions refunded		(2,312)	(2,095)
(3,835)	Other		(11,721)	(9,606)
<u>50,039</u>	<b>Net cash flows from operating activities</b>	F1-1	<u>48,125</u>	<u>55,032</u>
<b>Cash flows from investing activities</b>				
<b>Receipts:</b>				
–	Sale of investments		1,246	–
–	Redemption of term deposits		165,750	98,500
–	Proceeds from sale of IPPE		888	899
<b>Payments:</b>				
–	Purchase of investments		5	–
(2,670)	Acquisition of term deposits		(148,000)	(132,500)
–	Purchase of investment property		(333)	(1,033)
(64,858)	Payments for IPPE		(66,718)	(49,142)
–	Contributions paid to joint ventures and associates		1	–
<u>(67,528)</u>	<b>Net cash flows from investing activities</b>		<u>(47,161)</u>	<u>(83,276)</u>
<b>Cash flows from financing activities</b>				
<b>Payments:</b>				
–	Repayment of borrowings		(2,006)	(1,927)
(53)	Principal component of lease payments		(259)	(250)
<u>(53)</u>	<b>Net cash flows from financing activities</b>		<u>(2,265)</u>	<u>(2,177)</u>
<u>(17,542)</u>	<b>Net change in cash and cash equivalents</b>		<u>(1,301)</u>	<u>(30,421)</u>
24,150	Cash and cash equivalents at beginning of year		24,150	54,571
<u>6,608</u>	<b>Cash and cash equivalents at end of year</b>	C1-1	<u>22,849</u>	<u>24,150</u>
125,567	plus: Investments on hand at end of year	C1-2	103,901	122,897
<u>132,175</u>	<b>Total cash, cash equivalents and investments</b>		<u>126,750</u>	<u>147,047</u>

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.



# North Sydney Council

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## A About Council and these financial statements

### A1-1 Basis of preparation

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These financial statements were authorised for issue by Council on 28 October 2024. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

The material accounting policy information related to these consolidated financial statements are set out below.

Accounting policies have been consistently applied to all the years presented, unless otherwise stated.

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the *Local Government Act 1993* (Act) and *Local Government (General) Regulation 2021* (Regulation), and the Local Government Code of Accounting Practice and Financial Reporting. Council is a not-for-profit entity. The financial statements are presented in Australian dollars and are rounded to the nearest thousand dollars.

#### Historical cost convention

These financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain infrastructure, property, plant and equipment and investment property.

#### Significant accounting estimates and judgements

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Council's accounting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Council and that are believed to be reasonable under the circumstances.

#### Critical accounting estimates and assumptions

Council makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The 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 include:

- (i) estimated fair values of infrastructure, property, plant and equipment - refer Note C1-5
- (ii) estimated fair values of investment property – refer Note C1-6
- (iii) employee benefit provisions – refer Note C3-4.

#### Significant judgements in applying the Council's accounting policies

- (i) Impairment of receivables – refer Note C1-4.
- (ii) Determination of whether performance obligations are sufficiently specific and whether the contract is within the scope of AASB 15 *Revenue from Contracts with Customers* and/or AASB 1058 *Income of Not-for-Profit Entities* – refer to Notes B2-2 – B2-4.
- (iii) Determination of the lease term, discount rate (when not implicit in the lease) and whether an arrangement contains a lease – refer to Note C2-1.

#### Monies and other assets received by Council

In accordance with the provisions of Section 409(1) of the Local Government Act 1993 (NSW), all money and property received by Council is held in the Council's Consolidated Fund.

#### New accounting standards and interpretations issued but not yet effective

Certain new accounting standards and interpretations have been published that are not mandatory for the 30 June 2024 reporting period. Council has not applied any pronouncements before its operative date in the annual reporting period beginning 1 July 2023

Council's assessment of these new standards and interpretations are set out below.

#### AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current

**Nature of Change in Accounting Policy:** This Standard amends AASB 101 to clarify the presentation of liabilities as current or non-current. For instance, it clarifies that a liability is classified as non-current if the council has the right at the end of the reporting period to defer settlement for at least 12 months. The meaning of settlement of a liability is also clarified.

**Effective Date:** Annual reporting period beginning on or after 1 January 2024; applicable for financial statements for the year ended 30 June 2025.

## A1-1 Basis of preparation (continued)

**Expected Impact on Council Financial Statements:** Minimal impact is anticipated; Councils will review the classification of liabilities to ensure they are appropriately categorized as either current or non-current.

### **AASB 2022-5 Amendments to Australian Accounting Standards – Lease Liability in a Sale and Leaseback**

**Nature of Change in Accounting Policy:** This Standard amends AASB 16 by adding subsequent measurement requirements for sale and leaseback transactions that meet the criteria in AASB 15 to be accounted for as a sale. It ensures that a seller-lessee measures lease liabilities arising from a leaseback in a way that does not recognize any gain or loss related to the right of use retained.

**Effective Date:** Annual reporting period beginning on or after 1 January 2024; applicable for financial statements for the year ended 30 June 2025.

**Expected Impact on Council Financial Statements:** Unlikely to be significant impact; however, requirements will be reviewed if Council enters into sale and leaseback arrangements.

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

**Nature of Change in Accounting Policy:** This Standard amends AASB 13, providing guidance on the highest and best use, financially feasible uses, use of assumptions, costs to include in the replacement cost, and economic obsolescence.

**Effective Date:** Annual reporting period beginning on or after 1 January 2024; applicable for financial statements for the year ended 30 June 2025.

**Expected Impact on Council Financial Statements:** There is not expected to be a significant impact; Councils reviewed their fair value methodology to ensure compliance with the new guidance.

- **Highest and best use:** AASB 2022-10 streamlines the conditions under which public sector entities must consider if an asset is being used for its highest and best use. This applies only if the asset is held for sale or distribution, or if it's highly probable the asset will be used for a different purpose within a year, with all necessary approvals in place. Council can now avoid this assessment unless these criteria are met, using the current use of the asset when determining fair value.
- **Financial feasibility:** AASB 2022-10 clarifies that for public sector entities, financial feasibility means the use of an asset is viable if it generates adequate income or service capacity that market participants, including other non-profit entities, would invest in. This clarification is not expected to significantly impact Council.
- **Use of own assumptions:** AASB 2022-10 permits public sector entities to start with their own assumptions when determining fair value if they are market participants, while still considering available information about other market participants' assumptions. This acknowledges the unique nature of these entities and should reduce the time and costs involved. There is not expected to be a significant impact.
- **Application of the cost approach:** AASB 2022-10 provides guidance for public sector entities using replacement cost to measure the fair value of non-financial physical assets. It includes rules for estimating current replacement costs, adjusting for differences in service capacity, and accounting for obsolescence. This helps Council to estimate current replacement costs more accurately. There is not expected to be a significant impact.
- **Costs to be included in estimating replacement cost:** When estimating replacement costs, entities should include necessary costs such as restoring disturbed utility infrastructures, site preparation, and additional costs incurred for maintaining service quality or adhering to government policies. Judgment is needed to determine which costs would be incurred in a hypothetical acquisition or construction. There is not expected to be a significant impact, as the Council is already applying this judgement to specific projects.
- **Obsolescence:** Obsolescence, including physical deterioration, functional obsolescence, and economic obsolescence, must be considered when adjusting the current replacement cost of a reference asset under the cost approach. This reflects the decrease in value due to technological, market-related, or other changes that reduce the asset's utility. There is not expected to be a significant impact.

## **New accounting standards adopted during the year**

During the year Council adopted all accounting standards and interpretations (as issued by the Australian Accounting Standards Board) which were mandatorily effective from the first time at 30 June 2024.

The following new standard is effective for the first time at 30 June 2024:

- **AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates**

The most significant change introduced by this standard is to remove the requirement to disclose significant accounting policies and instead require disclosure of material accounting policy information.

*“Accounting policy information is material if, when considered together with other information included in an entity’s financial statements, it can reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements.”*

In applying the new requirements, Council has after taking into account the various specific facts and circumstances applied professional judgement to ensure it discloses only material accounting policies as opposed to significant accounting policies throughout these financial statements.

## B Financial Performance

### B1 Functions or activities

#### B1-1 Functions or activities – income, expenses and assets

Income, expenses and assets have been directly attributed to the following functions or activities. Details of those functions or activities are provided in Note B1-2.

\$ '000	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
<b>Functions or activities</b>										
Our Living Environment	30,901	41,913	41,919	46,090	(11,018)	(4,177)	8,269	20,331	472,960	471,994
Our Built Infrastructure	39,640	39,332	32,855	26,717	6,785	12,615	7,042	6,285	757,414	686,062
Our Future Planning	16,704	15,274	16,802	15,940	(98)	(666)	3,897	2,270	225,305	224,114
Our Social Vitality	1,556	2,663	11,332	11,763	(9,776)	(9,100)	1,357	2,178	169,423	168,983
Our Civic Leadership	62,856	58,562	35,696	32,761	27,160	25,801	1,578	2,224	177,163	200,553
<b>Total functions and activities</b>	<b>151,657</b>	<b>157,744</b>	<b>138,604</b>	<b>133,271</b>	<b>13,053</b>	<b>24,473</b>	<b>22,143</b>	<b>33,288</b>	<b>1,802,265</b>	<b>1,751,706</b>

## B1-2 Components of functions or activities

---

Details relating to the Council's functions or activities as reported in B1-1 are as follows:

### **Our Living Environment**

Encompasses but is not limited to bushland management, environmental sustainability, recreational facilities, tree preservation and community gardens.

### **Our Built Infrastructure**

Encompasses but is not limited to asset management, land use planning, development and design, heritage preservation, streetscapes, compliance and traffic and transport planning.

### **Our Future Planning**

Encompasses but is not limited to economic development, tourism and our commercial centres and shopping villages.

### **Our Social Vitality**

Encompasses but is not limited to community services, arts and culture, access and safety, housing, health and wellbeing, recreational planning and volunteering.

### **Our Civic Leadership**

Encompasses but is not limited to governance (i.e. how Council is managed).

## B2 Sources of income

### B2-1 Rates and annual charges

\$ '000	2024	2023
<b>Ordinary rates</b>		
Residential	31,989	30,889
Business	20,922	19,736
Less: pensioner rebates (mandatory)	(140)	(139)
Less: pensioner rebates (Council policy)	(115)	(113)
<b>Rates levied to ratepayers</b>	<b>52,656</b>	<b>50,373</b>
Pensioner rate subsidies received	136	139
<b>Total ordinary rates</b>	<b>52,792</b>	<b>50,512</b>
<b>Special rates</b>		
Infrastructure levy	2,344	2,257
Environmental levy	2,630	2,533
Main street levies	498	498
<b>Rates levied to ratepayers</b>	<b>5,472</b>	<b>5,288</b>
<b>Total special rates</b>	<b>5,472</b>	<b>5,288</b>
<b>Annual charges (pursuant to s496, 496A, 496B, 501 &amp; 611)</b>		
Domestic waste management services	16,702	15,856
Stormwater management services	577	576
Section 611 charges	49	52
Less: pensioner rebates (mandatory)	(40)	(39)
Less: pensioner rebates (Council policy)	(32)	(32)
<b>Annual charges levied</b>	<b>17,256</b>	<b>16,413</b>
Pensioner annual charges subsidies received:		
– Domestic waste management	39	40
<b>Total annual charges</b>	<b>17,295</b>	<b>16,453</b>
<b>Total rates and annual charges</b>	<b>75,559</b>	<b>72,253</b>

Council has used 2022 year valuations provided by the NSW Valuer General in calculating its rates.

#### Material accounting policy information

Rates and annual charges are recognised as revenue when the Council obtains control over the assets comprising these receipts which is the beginning of the rating period to which they relate. Prepaid rates are recognised as a financial liability until the beginning of the rating period.

Pensioner rebates relate to reductions in rates and certain annual charges for eligible pensioners' place of residence in the local government council area that are not subsidised by the NSW Government. Pensioner rate subsidies are received from the NSW Government to provide a contribution towards the pensioner rebates and are in substance a rates payment.

## B2-2 User charges and fees

\$ '000	2024	2023
<b>Specific user charges (per s502 - specific 'actual use' charges)</b>		
Domestic waste management services (additional)	1,245	1,180
<b>Total specific user charges</b>	<b>1,245</b>	<b>1,180</b>
<b>Other user charges and fees</b>		
<b>(i) Charges and fees – statutory and regulatory functions (per s608)</b>		
Planning and building regulation	2,727	4,204
Regulatory / statutory fees	5,148	6,896
Section 10.7 certificates (EP&A Act)	369	284
Section 603 certificates	217	176
<b>Total charges and fees– statutory/regulatory</b>	<b>8,461</b>	<b>11,560</b>
<b>(ii) Charges and fees – other (incl. general user charges (per s608))</b>		
Community centres / facilities	190	94
Domestic waste management – other	48	46
Family day care	226	212
Library	99	89
On street parking	10,347	9,601
Off street parking	7,202	6,993
Ovals	1,525	1,416
Planning and building regulation (non-statutory)	816	480
Public events	64	108
Reinstatements	1,511	1,439
Other	400	225
<b>Total charges and fees – other</b>	<b>22,428</b>	<b>20,703</b>
<b>Total other user charges and fees</b>	<b>30,889</b>	<b>32,263</b>
<b>Total user charges and fees</b>	<b>32,134</b>	<b>33,443</b>
<b>Timing of revenue recognition for user charges and fees</b>		
User charges and fees recognised over time (1)	8,917	8,503
User charges and fees recognised at a point in time (2)	23,217	24,940
<b>Total user charges and fees</b>	<b>32,134</b>	<b>33,443</b>

### Material accounting policy information

Revenue arising from user charges and fees is recognised when or as the performance obligation is completed and the customer receives the benefit of the goods / services being provided.

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 14 days of the provision of the service or in some cases such as parking meter fees, the customer is required to pay on arrival. There is no material obligation for Council in relation to refunds or returns.

Where an upfront fee is charged such as permanent reserved parking spaces in parking stations, the fee is recognised on a straight-line basis over the expected life of the reservation.

Licences granted by Council are all either short-term or low value and all revenue from licences is recognised at the time that the licence is granted rather than over the term of the licence.



## B2-3 Other revenues

\$ '000	2024	2023
Advertising on Council infrastructure	436	750
Community housing accumulated surplus (from Link Housing)	–	275
Fines – parking	8,555	7,655
Fines – environmental and compliance	91	60
Credit card payment surcharge	97	99
Legal fees recovered	627	319
New Years Eve event revenue	5	77
Other	428	414
<b>Total other revenue</b>	<b>10,239</b>	<b>9,649</b>

### Timing of revenue recognition for other revenue

Other revenue recognised over time (1)	436	750
Other revenue recognised at a point in time (2)	9,803	8,899
<b>Total other revenue</b>	<b>10,239</b>	<b>9,649</b>

### Material accounting policy information for other revenue

Where the revenue is earned for the provision of specified goods / services under an enforceable contract, revenue is recognised when or as the obligations are satisfied.

Statutory fees and fines are recognised as revenue when the service has been provided, the payment is received or when the penalty has been applied, whichever occurs first.

Other revenue is recorded when the payment is due, the value of the payment is notified, or the payment is received, whichever occurs first.

## B2-4 Grants and contributions

\$ '000	Operating 2024	Operating 2023	Capital 2024	Capital 2023
<b>General purpose grants and non-developer contributions (untied)</b>				
<b>General purpose (untied)</b>				
<b>Current year allocation</b>				
Financial assistance – general component	18	401	–	–
Financial assistance – local roads component	6	142	–	–
<b>Payment in advance - future year allocation</b>				
Financial assistance – general component	1,560	1,821	–	–
Financial assistance – local roads component	513	590	–	–
<b>Amount recognised as income during current year</b>	<b>2,097</b>	<b>2,954</b>	<b>–</b>	<b>–</b>
<b>Special purpose grants and non-developer contributions (tied)</b>				
<b>Cash contributions</b>				
Community Care	748	643	–	–
Environment Programs	781	638	30	25
Recreation and culture	330	216	798	5,011
Recreation and culture	–	–	393	–
Transport	–	–	271	–
Town Planning	260	441	–	–
Roads to Recovery	305	305	–	–
Transport for NSW contributions (regional roads, block grant)	420	712	–	–
Other roads and transport	429	458	2,712	2,411
Other	30	74	–	–
Transport (other roads and bridges funding)	2	–	–	–
- Footpaths	51	94	–	–
Public domain improvements	–	–	1,800	387
<b>Total special purpose grants and non-developer contributions – cash</b>	<b>3,356</b>	<b>3,581</b>	<b>6,004</b>	<b>7,834</b>
<b>Non-cash contributions</b>				
Recreation and culture	–	–	–	4,060
<b>Total other contributions – non-cash</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>4,060</b>
<b>Total special purpose grants and non-developer contributions (tied)</b>	<b>3,356</b>	<b>3,581</b>	<b>6,004</b>	<b>11,894</b>
<b>Total grants and non-developer contributions</b>	<b>5,453</b>	<b>6,535</b>	<b>6,004</b>	<b>11,894</b>
<b>Comprising:</b>				
– Commonwealth funding	3,106	3,859	42	3,008
– State funding	1,667	2,091	3,710	8,444
– Other funding	680	585	2,252	442
	<b>5,453</b>	<b>6,535</b>	<b>6,004</b>	<b>11,894</b>

## B2-4 Grants and contributions (continued)

### Developer contributions

\$ '000	Notes	Operating 2024	Operating 2023	Capital 2024	Capital 2023
<b>Developer contributions:</b>					
<b>(s7.4 &amp; s7.11 - EP&amp;A Act, s64 of the LGA):</b>					
<b>Cash contributions</b>					
S 7.4 – contributions using planning agreements	F4	–	–	457	–
S 7.11 – contributions towards amenities/services		–	–	6,622	13,241
S 7.12 – fixed development consent levies		–	–	3,607	1,618
<b>Total developer contributions – cash</b>		<b>–</b>	<b>–</b>	<b>10,686</b>	<b>14,859</b>
<b>Total developer contributions</b>		<b>–</b>	<b>–</b>	<b>10,686</b>	<b>14,859</b>
<b>Total grants and contributions</b>		<b>5,453</b>	<b>6,535</b>	<b>16,690</b>	<b>26,753</b>
<b>Timing of revenue recognition for grants and contributions</b>					
Grants and contributions recognised over time (1)		2,182	1,484	2,569	–
Grants and contributions recognised at a point in time (2)		3,271	5,051	14,121	26,753
<b>Total grants and contributions</b>		<b>5,453</b>	<b>6,535</b>	<b>16,690</b>	<b>26,753</b>

## B2-4 Grants and contributions (continued)

### Unspent grants and contributions

Certain grants and contributions are obtained by Council on the condition they be spent in a specified manner or in a future period but which are not yet spent in accordance with those conditions are as follows:

\$ '000	Operating 2024	Operating 2023	Capital 2024	Capital 2023
<b>Unspent grants and contributions</b>				
Unspent funds at 1 July	407	626	7,563	5,621
<b>Add:</b> Funds received and not recognised as revenue in the current year	130	274	408	4,373
<b>Less:</b> Funds received in prior year but revenue recognised and funds spent in current year	(396)	(493)	(2,077)	(2,431)
<b>Unspent funds at 30 June</b>	<b>141</b>	<b>407</b>	<b>5,894</b>	<b>7,563</b>
<b>Contributions</b>				
Unspent funds at 1 July	144	120	45,394	31,805
<b>Add:</b> contributions received and not recognised as revenue in the current year	91	144	15,340	17,173
<b>Less:</b> contributions recognised as revenue in previous years that have been spent during the reporting year	(144)	(120)	(3,755)	(3,584)
<b>Unspent contributions at 30 June</b>	<b>91</b>	<b>144</b>	<b>56,979</b>	<b>45,394</b>

As at 30 June 2024, Council held \$43.4 million of unspent developer contributions levied under S7.11 or S7.4 of the Environmental Planning & Assessment Act, 1979. These funds will be utilised in future years to assist in the cost of providing local public infrastructure and facilities required as a consequence of development.

## B2-4 Grants and contributions (continued)

### Material accounting policy information

#### Grants and contributions – enforceable agreement with sufficiently specific performance obligations

Grant and contribution revenue from an agreement which is enforceable and contains sufficiently specific performance obligations is recognised as or when control of each performance obligations is transferred.

The performance obligations vary according to the agreement but include funds received from the NSW Department of Planning, Industry & Environment to implement the Faster Regionally Significant Development Applications Pilot Program, Transport for NSW to deliver projects aimed at the promotion of road safety and Sydney Metro/Transport for NSW to fund two additional staff to undertake strategic and support functions arising from the Sydney Metro project. Payment terms vary depending on the terms of the grant. Cash is received upfront for some grants and on the achievement of certain payment milestones for others.

Performance obligations may be satisfied either at a point in time or over time and this is reflected in the revenue recognition pattern. Point in time recognition occurs when the beneficiary obtains control of the goods / services at a single time (e.g. completion of the project when a report / outcome is provided), whereas over time recognition is where the control of the services is ongoing throughout the project (e.g. provision of community services throughout the year).

Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.

#### Capital grants

Capital grants received by Council under an enforceable contract for the acquisition or construction of infrastructure, property, plant and equipment to identified specifications which will be under Council's control on completion are recognised as revenue as and when the obligation to construct or purchase is completed.

For construction projects, this is generally as the construction progresses in accordance with costs incurred since this is deemed to be the most appropriate measure of the completeness of the construction project.

For acquisitions of assets, the revenue is recognised when the asset is acquired and controlled by the Council.

#### Developer contributions

Council has obligations to provide facilities from contribution revenues levied on developers under the provisions of sections 7.4, 7.11 and 7.12 of the *Environmental Planning and Assessment Act 1979* (EP&A Act).

While Council generally incorporates these amounts as part of a Development Consents Order, such developer contributions are only recognised as income upon receipt by Council, due to the possibility that individual development consents may not be acted upon by the applicant and, accordingly, would not be payable to Council.

Developer contributions may only be expended for the purposes for which the contributions were required, but Council may apply contributions according to the priorities established in work schedules for the contribution plan.

#### Other grants and contributions

Assets, including cash, received from other grants and contributions are recognised at fair value when the asset is received. Council considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard.

Once the assets and liabilities have been recognised then income is recognised for any remaining asset value at the time that the asset is received.

## B2-5 Interest and investment income

\$ '000	2024	2023
<b>Interest on financial assets measured at amortised cost</b>		
– Overdue rates and annual charges (incl. special purpose rates)	192	116
– Cash and investments	4,357	2,927
– Developer contributions	1,063	647
<b>Total interest and investment income</b>	<b>5,612</b>	<b>3,690</b>

## B2-6 Other income

\$ '000	Notes	2024	2023
<b>Reversal of impairment losses on receivables</b>			
Other		375	–
<b>Total reversal of impairment losses on receivables</b>	C1-4	<b>375</b>	<b>–</b>
<b>Rental income</b>			
<b>Investment properties</b>			
Lease income (excluding variable lease payments not dependent on an index or rate)		4,593	4,400
<b>Total Investment properties</b>		<b>4,593</b>	<b>4,400</b>
<b>Other lease income</b>			
Room/Facility Hire		776	732
Leaseback fees - council vehicles		221	281
<b>Total other lease income</b>		<b>997</b>	<b>1,013</b>
<b>Total rental income</b>	C2-2	<b>5,590</b>	<b>5,413</b>
<b>Fair value increment on investments</b>			
Fair value increment on investments through profit and loss		5	5
<b>Total Fair value increment on investments</b>		<b>5</b>	<b>5</b>
<b>Net share of interests in joint ventures and associates using the equity method</b>			
Joint ventures		–	3
<b>Total net share of interests in joint ventures and associates using the equity method</b>		<b>–</b>	<b>3</b>
<b>Total other income</b>		<b>5,970</b>	<b>5,421</b>

## B3 Costs of providing services

### B3-1 Employee benefits and on-costs

\$ '000	2024	2023
Salaries and wages	36,691	36,336
Employee leave entitlements (ELE)	7,492	5,835
Superannuation – defined contribution plans	4,669	3,578
Superannuation – defined benefit plan	380	445
Workers' compensation insurance	938	1,086
Fringe benefit tax (FBT)	270	230
Gratuities	10	216
Other	155	158
Recruitment cost	88	208
<b>Total employee costs</b>	<b>50,693</b>	<b>48,092</b>
Less: capitalised costs	(1,575)	(1,024)
<b>Total employee costs expensed</b>	<b>49,118</b>	<b>47,068</b>

#### Material accounting policy information

##### *Superannuation plans*

Council participates in a defined benefit plan under the Local Government Superannuation Scheme. However, sufficient information to account for the plan as a defined benefit is not available and therefore Council accounts for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans, i.e. as an expense when it becomes payable – refer to Note 18 for more information.

## B3-2 Materials and services

\$ '000	2024	2023
<b>Consultancy</b>	<b>1,918</b>	1,111
<b>Contractor costs:</b>		
– Agency staff	1,982	1,844
– Cash collection	283	230
– Cleaning of Council properties	350	349
– Computer hardware and software maintenance	1,908	1,741
– Mowing	1,046	965
– Infrastructure maintenance	3,190	4,409
– Parking meter maintenance	1,087	1,004
– Parks, gardens and tree maintenance	1,995	1,955
– Property maintenance and management	4,326	4,073
– Public events	1,147	774
– Waste and recycling collection	8,066	8,166
– Waste and recycling disposal	4,428	4,234
– Other contractor costs	3,014	2,417
<b>Infringement notice contract costs (SEINS)</b>	<b>1,303</b>	1,202
<b>Raw materials and consumables</b>	<b>4,769</b>	4,812
<b>Service costs</b>		
– Bank charges	521	526
– Election expenses	–	7
– Electricity and heating	622	585
– Insurance	2,513	2,394
– Postage	320	320
– Staff training	276	300
– Staff travel expenses	159	222
– Street lighting	783	727
– Telephone and communications	323	342
– Other service costs	1,459	1,238
<b>Legal expenses:</b>		
– Legal expenses: planning and development	3,241	3,411
– Legal expenses: debt recovery	38	95
– Legal expenses: other	109	47
<b>Total materials and services</b>	<b>51,176</b>	49,555
<b>Total materials and services</b>	<b>51,176</b>	49,555

## B3-3 Borrowing costs

### (i) Interest bearing liability costs

Interest on leases	45	53
Interest on loans	1,452	1,530
<b>Total interest bearing liability costs</b>	<b>1,497</b>	1,583
<b>Total borrowing costs expensed</b>	<b>1,497</b>	1,583



## B3-4 Depreciation, amortisation and impairment of non-financial assets

\$ '000	2024	2023
<b>Depreciation and amortisation</b>		
Furniture and fittings	416	459
Office equipment	758	905
Land improvements (depreciable)	528	480
Plant and equipment	1,831	1,843
<b>Infrastructure:</b>		
– Buildings – specialised	4,128	3,417
– Buildings – non-specialised	920	916
– Footpaths	3,904	3,703
– Other structures	14	13
– Roads	6,846	6,578
– Stormwater drainage	2,408	2,236
– Swimming pools	75	75
– Other open space / recreational assets	1,609	1,496
– Other infrastructure	4,095	4,350
Right of use assets	263	263
<b>Other assets:</b>		
– Heritage collections	120	118
– Library books	325	332
<b>Total depreciation and amortisation costs</b>	<b>28,240</b>	<b>27,184</b>

### Material accounting policy information

#### Depreciation and amortisation

Depreciation and amortisation are calculated using the straight line method to allocate their cost, net of their residual values, over their estimated useful lives. Useful lives are included in Note C1-5 for IPPE assets.

Depreciation is capitalised where in-house assets have contributed to new assets.

#### Impairment of non-financial assets

Council assets held at fair value that are not held primarily for their ability to generate net cash flow, and that are deemed to be specialised, are not tested for impairment since these assets are assessed on an annual basis to ensure that the carrying amount is not materially different from fair value and therefore an impairment loss would be captured during this assessment.

Intangible assets not yet available for use, are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired.

Other non-financial assets that do not meet the criteria above are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows that are largely independent of the cash inflows from other assets or groups of assets (cash-generating units).

Impairment losses for revalued assets are firstly offset against the amount in the revaluation surplus for the class of asset, with only the excess to be recognised in the Income Statement.

## B3-5 Other expenses

\$ '000	Notes	2024	2023
<b>Impairment of receivables</b>			
User charges and fees		–	103
<b>Total impairment of receivables</b>	C1-4	<b>–</b>	<b>103</b>
<b>Fair value decrement on investment properties</b>			
Fair value decrement on investment properties		<b>2,682</b>	2,673
<b>Total fair value decrement on investment properties</b>	C1-6	<b>2,682</b>	<b>2,673</b>
<b>Other</b>			
Contributions/levies to other levels of government			
– Department of planning levy		<b>300</b>	290
– Emergency services levy (includes FRNSW and SES levies)		<b>2,317</b>	1,832
– Land tax		–	1
– Parking Space Levy		<b>805</b>	626
Donations, contributions and assistance to other organisations		<b>1,165</b>	1,103
<b>Total other</b>		<b>4,587</b>	<b>3,852</b>
<b>Total other expenses</b>		<b>7,269</b>	<b>6,628</b>

## B4 Performance against budget

### B4-1 Material budget variations

Council's original budget was adopted by the Council on 26 June 2023 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

While these General Purpose Financial Statements include the original budget adopted by Council, the Act requires Council to review its financial budget on a quarterly basis, so it is able to manage the variation between actuals and budget that invariably occur during the year.

**Material variations of more than 10%** between original budget and actual results or where the variance is considered material by nature are explained below.

**Variation Key:** **F** = Favourable budget variation, **U** = Unfavourable budget variation.

\$ '000	2024 Budget	2024 Actual	2024 ----- Variance -----	
<b>Revenues</b>				
<b>User charges and fees</b>	<b>35,831</b>	<b>32,134</b>	<b>(3,697)</b>	<b>(10)% U</b>
User fees were less than budget due three main items:				
North Sydney Olympic Pool - (-\$1,553k) Due to project delays the pool did not trade during the year. This change was identified and adjusted in the September 2023 Quarter Review.				
Hoarding Permit Fees - (-\$1,304k) The original budget was made with optimistic expectations about the level of development. This change was identified and adjusted in the December 2023 Quarter Review.				
Parking Meter Fees - (-\$543k) 26 on-street parking meters were removed to make way for the State Government Warringah Freeway infrastructure project. This change was identified and adjusted in the September 2023 Quarter Review adjusted in the December review when data became available to quantify the loss of income.				
<b>Capital grants and contributions</b>	<b>3,608</b>	<b>16,690</b>	<b>13,082</b>	<b>363% F</b>
Developer contributions exceeded budget by \$8,749k.				
Staff take a conservative approach to budgeting for Capital Grants and Contributions and will only budget for grants certain to be received. Subsequent to preparing the budget, Council was successful in securing \$4,000k additional grants including:				
Local Regional Repair Program for capital renewal of the road network \$1,440k, Bligh Street Streetscape \$948k, and NSW Public Spaces Legacy Program for Quarantine Depot and St Leonards Park Playground \$443k.				
Adjustments were identified and made at Quarter Reviews through the year.				
<b>Interest and investment revenue</b>	<b>2,605</b>	<b>5,612</b>	<b>3,007</b>	<b>115% F</b>
Project delays in the Capital Works program resulted in higher than expected cash and investment balances through the year. This was identified and adjusted through each Quarter Review as the cash and investment balances persisted to be higher than expected.				
<b>Expenses</b>				
<b>Other expenses</b>	<b>6,341</b>	<b>7,269</b>	<b>(928)</b>	<b>(15)% U</b>
A revaluation decrement to Investment Properties (\$2,682k) was identified late in the reporting year. The Emergency Services Levy was higher than budgeted (\$393k). This was identified and adjusted at September 2023 Quarter Review.				
These were offset by a reclassification of Council's contribution to the 287 Miller Street affordable housing project from Other Expenses to Capital Expenses (-\$2,235k). This was identified and adjusted at September 2023 Quarter Review.				
<b>Net losses from disposal of assets</b>	<b>269</b>	<b>1,304</b>	<b>(1,035)</b>	<b>(385)% U</b>

## B4-1 Material budget variations (continued)

\$ '000	2024 Budget	2024 Actual	2024 ----- Variance -----
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The value of disposals was higher than budget due to the observed value of assets disposed of during renewal activities. It is difficult to estimate the value of assets disposed in renewal activities until the works take place and close observation of the disposed assets are made.

### Statement of cash flows

<b>Cash flows from investing activities</b>	<b>(67,528)</b>	<b>(47,161)</b>	<b>20,367</b>	<b>(30)%</b>	<b>F</b>
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As noted above the Capital Works program was subject to delays resulting in a higher than expected balance of cash and investments.

## C Financial position

### C1 Assets we manage

#### C1-1 Cash and cash equivalents

\$ '000	2024	2023
<b>Cash assets</b>		
Cash on hand and at bank	3,999	459
Cash equivalent assets		
– Deposits at call	13,850	12,691
– Short-term deposits	5,000	11,000
<b>Total cash and cash equivalents</b>	<b>22,849</b>	<b>24,150</b>

#### C1-2 Financial investments

\$ '000	2024	2023
<b>Financial assets at fair value through the profit and loss</b>		
NCD's, FRN's (with maturities > 3 months)	10,401	11,647
<b>Total</b>	<b>10,401</b>	<b>11,647</b>
<b>Debt securities at amortised cost</b>		
Long term deposits	93,500	111,250
<b>Total</b>	<b>93,500</b>	<b>111,250</b>
<b>Total financial investments</b>	<b>103,901</b>	<b>122,897</b>
<b>Total cash assets, cash equivalents and investments</b>	<b>126,750</b>	<b>147,047</b>

#### Material accounting policy information

Financial instruments are recognised initially on the date that the Council becomes party to the contractual provisions of the instrument. On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

#### Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

#### Classification

On initial recognition, Council classifies its financial assets into the following categories – those measured at:

- amortised cost
- fair value through profit and loss (FVTPL)
- fair value through other comprehensive income – equity instrument (FVOCI-equity)

Financial assets are not reclassified subsequent to their initial recognition.

#### Amortised cost

Assets measured at amortised cost are financial assets where:

- the business model is to hold assets to collect contractual cash flows, and
- the contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Council's financial assets measured at amortised cost comprise trade and other receivables, term deposits and cash and cash equivalents in the Statement of Financial Position.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, impairment and gains or loss on de-recognition are recognised in profit or loss.

## C1-2 Financial investments (continued)

### Financial assets through profit or loss

All financial assets not classified as measured at amortised cost or fair value through other comprehensive income as described above are measured at fair value through profit or loss.

Net gains or losses, including any interest or dividend income, are recognised in profit or loss.

Council's financial assets measured at fair value through profit or loss comprise investments of FRNs and NCDs in the Statement of Financial Position.

## C1-3 Restricted and allocated cash, cash equivalents and investments

\$ '000	2024	2023
(a) Externally restricted cash, cash equivalents and investments		
<b>Total cash, cash equivalents and investments</b>	<b>126,750</b>	147,047
Less: Externally restricted cash, cash equivalents and investments	<u>(65,139)</u>	<u>(82,977)</u>
<b>Cash, cash equivalents and investments not subject to external restrictions</b>	<b>61,611</b>	64,070
<b>External restrictions</b>		
<b>External restrictions – included in liabilities</b>		
External restrictions included in cash, cash equivalents and investments above comprise:		
Specific purpose unexpended grants – general fund	<u>7,937</u>	7,970
<b>External restrictions – included in liabilities</b>	<b>7,937</b>	7,970
<b>External restrictions – other</b>		
External restrictions included in cash, cash equivalents and investments above comprise:		
Developer contributions – general	<b>43,496</b>	43,561
Infrastructure levy	–	126
Domestic waste management	<b>11,241</b>	11,098
Environment levy	–	1,731
Mainstreet levies	<b>445</b>	374
Unspent borrowings - North Sydney Olympic Pool redevelopment	–	17,757
Waste and sustainability improvement funds	<b>38</b>	38
Other specific purpose contributions	<u>1,982</u>	322
<b>External restrictions – other</b>	<b>57,202</b>	75,007
<b>Total external restrictions</b>	<b>65,139</b>	82,977

Cash, cash equivalents and investments subject to external restrictions are those which are only available for specific use by Council due to a restriction placed by legislation or third-party contractual agreement.

## C1-3 Restricted and allocated cash, cash equivalents and investments (continued)

\$ '000	2024	2023
<b>(b) Internal allocations</b>		
<b>Internal allocations</b>		
At 30 June, Council has internally allocated funds to the following:		
Capital works	9,703	2,229
Community housing – capital purchases	960	963
Community housing – major maintenance	491	491
Deposits, retentions and bonds	14,657	13,019
Employees leave entitlement	7,127	7,093
Financial Assistance Grant paid in advance	2,073	–
I.T. hardware and software	1,218	856
Income producing projects	498	777
Olympic Pool Redevelopment	12,166	27,162
Plant and vehicle replacement	2,387	2,712
<b>Total internal allocations</b>	<b>51,280</b>	<b>55,302</b>

Cash, cash equivalents and investments not subject to external restrictions may be internally allocated by resolution or policy of the elected Council.

## C1-4 Receivables

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Rates and annual charges	2,062	556	1,541	286
Interest and extra charges	147	144	124	115
User charges and fees	1,548	–	1,346	–
Accrued revenues				
– Interest on investments	1,283	–	1,125	–
– Other income accruals	1,306	–	2,771	–
Government grants and subsidies	865	–	2,134	–
Net GST receivable	1,799	–	1,145	–
Outstanding infringements	1,292	–	1,328	–
Other debtors	1	70	61	20
<b>Total</b>	<b>10,303</b>	<b>770</b>	<b>11,575</b>	<b>421</b>
<b>Less: provision for impairment</b>				
User charges and fees	(334)	–	(753)	–
<b>Total provision for impairment – receivables</b>	<b>(334)</b>	<b>–</b>	<b>(753)</b>	<b>–</b>
<b>Total net receivables</b>	<b>9,969</b>	<b>770</b>	<b>10,822</b>	<b>421</b>

### Material accounting policy information

Receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment. Receivables are generally due for settlement within 14 days.

### Impairment

Impairment of financial assets measured at amortised cost is recognised on an expected credit loss (ECL) basis.

When determining whether the credit risk of a financial asset has increased significantly since initial recognition, and when estimating ECL, the Council considers reasonable and supportable information that is relevant and available without undue

## C1-4 Receivables (continued)

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cost or effort. This includes both quantitative and qualitative information and analysis based on Council's historical experience and informed credit assessment, and including forward-looking information.

When considering the ECL for rates debtors, Council takes into account that unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold. For non-rates debtors, Council uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

The Council uses the presentation that a financial asset is in default when:

- the other party is unlikely to pay its credit obligations to the Council in full, without recourse by the Council to actions such as realising security (if any is held); or
- the financial assets (for non-rates debtors) are more than 90 days past due.

Credit losses are measured as the present value of the difference between the cash flows due to the entity in accordance with the contract, and the cash flows expected to be received. This is applied using a probability weighted approach.

On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

There has been no change in the estimation techniques or significant assumptions made during the current reporting period.

The Council writes off a trade receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery.

Where the Council renegotiates the terms of receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

Rates and annual charges outstanding are secured against the property.



## C1-5 Infrastructure, property, plant and equipment

By aggregated asset class <sup>2</sup>	Asset movements during the reporting period										At 30 June 2024	
	At 1 July 2023											
\$ '000	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals <sup>1</sup>	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
Capital work in progress	50,242	-	50,242	41,368	4,901	-	-	(1,064)	-	95,447	-	95,447
Plant and equipment	18,883	(13,391)	5,492	2,205	-	(273)	(1,831)	-	-	19,555	(13,962)	5,593
Office equipment	21,669	(19,976)	1,693	372	-	(1)	(758)	-	-	22,040	(20,734)	1,306
Furniture and fittings	9,048	(7,710)	1,338	108	-	-	(416)	-	-	9,156	(8,126)	1,030
<b>Land:</b>												
- Operational land	303,530	-	303,530	-	-	-	-	-	-	303,530	-	303,530
- Community land	121,723	-	121,723	-	-	-	-	-	-	121,723	-	121,723
- Crown land	56,219	-	56,219	-	-	-	-	-	-	56,219	-	56,219
Land improvements – depreciable	9,938	(4,429)	5,509	9	110	-	(528)	4	-	10,061	(4,957)	5,104
<b>Infrastructure:</b>												
- Buildings – non-specialised	33,889	(2,085)	31,804	-	-	(33)	(920)	-	2,222	36,303	(3,230)	33,073
- Buildings – specialised	242,011	(95,696)	146,315	964	35	-	(4,128)	38	11,128	262,366	(108,014)	154,352
- Other structures	1,147	(162)	985	-	-	-	(14)	-	-	1,146	(175)	971
- Roads	427,846	(132,764)	295,082	6,219	660	(1,511)	(6,846)	150	12,558	449,887	(143,575)	306,312
- Footpaths	146,752	(53,604)	93,148	2,441	9	(375)	(3,904)	206	3,821	155,039	(59,693)	95,346
- Stormwater drainage	256,600	(76,184)	180,416	1,206	1,490	-	(2,408)	121	7,654	270,451	(81,972)	188,479
- Swimming pools	7,548	(4,542)	3,006	-	-	-	(75)	-	-	7,547	(4,616)	2,931
- Other open space / recreational assets	39,406	(14,529)	24,877	303	303	-	(1,609)	197	-	40,209	(16,138)	24,071
- Other infrastructure	299,972	(95,477)	204,495	3,521	92	-	(4,095)	332	-	303,916	(99,571)	204,345
<b>Other assets:</b>												
- Heritage collections	14,043	(5,697)	8,346	44	-	-	(120)	16	-	14,103	(5,817)	8,286
- Library books	2,013	(1,121)	892	359	-	-	(325)	-	-	1,982	(1,056)	926
<b>Total infrastructure, property, plant and equipment</b>	<b>2,062,479</b>	<b>(527,367)</b>	<b>1,535,112</b>	<b>59,119</b>	<b>7,600</b>	<b>(2,193)</b>	<b>(27,977)</b>	<b>-</b>	<b>37,383</b>	<b>2,180,680</b>	<b>(571,636)</b>	<b>1,609,044</b>

(1) Renewals are defined as the replacement of existing assets (as opposed to the acquisition of new assets).

(2) Council leases 21 residential properties under long term leases (terms from 25 to 53 years) to Link Wentworth for the provision of social and affordable housing. Council retains ownership of the properties at the end of the leases. The net carrying amount of these properties as at 30 June 2024 included in the above amounts is, operational land \$40m and buildings non-specialised \$30.4m.

## C1-5 Infrastructure, property, plant and equipment (continued)

By aggregated asset class <sup>2</sup>	Asset movements during the reporting period										At 30 June 2023					
	At 1 July 2022	Gross carrying amount restated		Accumulated depreciation restated	Net carrying amount	Additions renewals <sup>1</sup>	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Adjustments and transfers	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount restated	Accumulated depreciation restated	Net carrying amount
Capital work in progress		37,772	–	–	37,772	19,982	1,008	–	–	(8,520)	–	–	–	50,242	–	50,242
Plant and equipment		18,619	(12,977)	5,642	5,642	2,067	–	(1,843)	–	–	–	–	–	18,883	(13,391)	5,492
Office equipment		21,255	(19,278)	1,977	1,977	469	149	(905)	4	–	–	–	–	21,669	(19,976)	1,693
Furniture and fittings		8,983	(7,252)	1,731	1,731	66	–	(459)	–	–	–	–	–	9,048	(7,710)	1,338
<b>Land:</b>																
– Operational land		322,025	–	322,025	–	–	–	–	–	–	(18,495)	–	–	303,530	–	303,530
– Community land		124,792	–	124,792	–	4,060	–	–	–	–	(7,129)	–	–	121,723	–	121,723
– Crown land		61,878	–	61,878	–	–	–	–	–	–	(5,659)	–	–	56,219	–	56,219
Land improvements – depreciable		8,408	(3,949)	4,459	640	640	167	(480)	723	–	–	–	–	9,938	(4,429)	5,509
<b>Infrastructure:</b>																
– Buildings – non-specialised		35,086	(1,353)	33,733	–	–	17	(916)	–	–	(1,030)	–	–	33,889	(2,085)	31,804
– Buildings – specialised		242,671	(95,154)	147,517	1,830	85	–	(3,417)	400	(850)	–	750	–	242,011	(95,696)	146,315
– Other structures		1,146	(148)	998	–	–	–	(13)	–	–	–	–	–	1,147	(162)	985
– Roads		399,135	(120,889)	278,246	6,371	1,057	(1,135)	(6,578)	235	–	–	16,886	–	427,846	(132,764)	295,082
– Footpaths		135,535	(47,947)	87,588	3,581	478	(642)	(3,703)	938	–	–	4,908	–	146,752	(53,604)	93,148
– Stormwater drainage		233,297	(68,252)	165,045	3,513	150	–	(2,236)	456	–	–	13,488	–	256,600	(76,184)	180,416
– Swimming pools		7,547	(4,466)	3,081	–	–	–	(75)	–	–	–	–	–	7,548	(4,542)	3,006
– Other open space/recreational assets		31,007	(11,819)	19,188	1,302	317	–	(1,496)	3,488	–	–	2,078	–	39,406	(14,529)	24,877
– Other infrastructure		287,499	(136,244)	151,255	3,410	1,435	–	(4,350)	2,049	–	–	50,696	–	299,972	(95,477)	204,495
<b>Other assets:</b>																
– Heritage collections		13,797	(5,579)	8,218	8	11	–	(118)	227	–	–	–	–	14,043	(5,697)	8,346
– Library books		2,044	(1,174)	870	354	–	–	(332)	–	–	–	–	–	2,013	(1,121)	892
<b>Total infrastructure, property, plant and equipment</b>		<b>1,992,496</b>	<b>(536,481)</b>	<b>1,456,015</b>	<b>43,593</b>	<b>8,934</b>	<b>(2,152)</b>	<b>(26,921)</b>	<b>–</b>	<b>(850)</b>	<b>(32,313)</b>	<b>88,806</b>	<b>–</b>	<b>2,062,479</b>	<b>(527,367)</b>	<b>1,535,112</b>

(1) Renewals are defined as the replacement of existing assets (as opposed to the acquisition of new assets).

(2) Council leases 21 residential properties under long term leases (terms from 25 to 53 years) to Link Worth for the provision of social and affordable housing. Council retains ownership of the properties at the end of the leases. The Net carrying amount of these properties as at 30 June 2023 included in the above amounts is, operational land \$40m and buildings non-specialised \$29.1m.

## C1-5 Infrastructure, property, plant and equipment (continued)

### Material accounting policy information

#### Initial recognition of infrastructure, property, plant and equipment (IPPE)

Infrastructure, property, plant and equipment are held at fair value. Independent comprehensive valuations are performed at least every five years, however the carrying amount of assets is assessed by Council at each reporting date to confirm that it is not materially different from current fair value.

Land is not depreciated. Depreciation on other assets is calculated using the straight-line method to allocate their cost, net of their residual values, over their estimated useful lives as follows:

<b>Plant and equipment</b>	Years	<b>Buildings</b>	Years
Office equipment	3 to 10	Buildings	25 to 200
Computer equipment	3 to 8	Building components	
Furniture	5 to 10	Substructure	10 to 250
Vehicles	5	Superstructure	10 to 250
Other plant and equipment	5 to 10	Roof cladding	22 to 60
		Finishes	8 to 30
<b>Transportation assets</b>	Years	Fittings	10 to 30
Sealed roads: surface	18 to 40	Mechanical services	16 to 40
Sealed roads: structure	60 to 100	Other services	10 to 60
Sealed roads: formation	200		
Kerb and gutter	34 to 67	<b>Other sport and recreation assets</b>	Years
Footpaths	10 to 60	Playgrounds	15
Traffic facilities	70	Sports lighting	55
Street furniture	15 to 90	Park furniture	15 to 100
Bus shelters	50	Sport and fitness	5 to 60
		Irrigation and subsurface drainage	25
<b>Stormwater drainage assets</b>	Years	Swimming pools	20 to 200
Drainage pipes	70 to 100		
Drainage pits	80	<b>Depreciable land improvements</b>	Years
Culverts	70 to 100	Depreciable land improvements	5 to 100
Gross pollutant traps	40 to 50		
		<b>Other</b>	Years
<b>Other infrastructure</b>	Years	Other structures	25 to 50
Lighting	20 to 35	Library collection	5
Seawalls	80 to 120	Heritage collection	10 to 100
Marine structures	50 to 100		
Fences	35 to 80		
Retaining walls	90		

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each reporting date.

#### Land under roads

Land under roads is land under roadways and road reserves including land under footpaths, nature strips and median strips.

Council has elected not to recognise land under roads acquired before 1 July 2008. Land under roads acquired after 1 July 2008 is recognised in accordance with the IPPE accounting policy.

#### Crown reserves

Crown reserves under Council's care and control are recognised as assets of the Council. While ownership of the reserves remains with the Crown, Council retains operational control of the reserves and is responsible for their maintenance and use in accordance with the specific purposes to which the reserves are dedicated.

Improvements on Crown reserves are also recorded as assets, while maintenance costs incurred by Council and revenues relating to the reserves are recognised within Council's Income Statement.

## C1-6 Investment properties

## C1-6 Investment properties (continued)

### Owned investment property

\$ '000	2024	2023
<b>At fair value</b>		
Opening balance at 1 July	56,047	57,687
Capitalised subsequent expenditure	333	183
Net gain/(loss) from fair value adjustments	(2,682)	(2,673)
Transfers from/(to) owner-occupied property (Note C1-5)	–	850
<b>Closing balance at 30 June</b>	<b>53,698</b>	<b>56,047</b>

#### Material accounting policy information

Investment property, principally comprising freehold office buildings, is held for long-term rental yields and is not occupied by the Council.

## C2 Leasing activities

### C2-1 Council as a lessee

Council does not have any material lease contracts over land and buildings, machinery or IT equipment.

#### Waste and recycling collection contract

On 1 July 2019, Council entered into a seven (7) year contract with URM Environmental Services Pty Ltd to provide the waste and recycling collection service.

Embedded within the contract is the lease of eight (8) garbage collection trucks dedicated specifically to the service. Under the terms of the contract, Council has the right to obtain substantially all of the economic benefits from these vehicles for the duration of the contract. This results in a right of use asset for Council. Information relating to the right of use asset and associated balances and transactions is provided below.

#### Extension options

The waste and recycling collection contract contains an option to extend by a further three (3) years to provide a degree of flexibility and certainty to Council's operations. The extension is at Council's discretion.

At reporting date, Council assesses if it is reasonably certain that the extension option will be exercised. At 30 June 2024, it is considered reasonably certain that the option will be exercised and the information below has been prepared on that assumption.

#### (a) Right of use assets

\$ '000	Waste Disposal Contract	Total
<b>2024</b>		
Opening balance at 1 July	1,576	1,576
Depreciation charge	(263)	(263)
<b>Balance at 30 June</b>	<b>1,314</b>	<b>1,314</b>
<b>2023</b>		
Opening balance at 1 July	1,839	1,839
Depreciation charge	(263)	(263)
<b>Balance at 30 June</b>	<b>1,576</b>	<b>1,576</b>

#### (b) Lease liabilities

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Lease liabilities	303	1,109	303	1,367
<b>Total lease liabilities</b>	<b>303</b>	<b>1,109</b>	<b>303</b>	<b>1,367</b>

## C2-1 Council as a lessee (continued)

### (c) (i) The maturity analysis

The maturity analysis of lease liabilities based on contractual undiscounted cash flows is shown in the table below:

\$ '000	< 1 year	1 – 5 years	> 5 years	Total	Total per Statement of Financial Position
<b>2024</b>					
Cash flows	303	1,211	–	1,514	1,412
2023					
Cash flows	303	1,211	303	1,817	1,670

### (d) Income Statement

The amounts recognised in the Income Statement relating to leases where Council is a lessee are shown below:

\$ '000	2024	2023
Interest on lease liabilities	45	53
Depreciation of right of use assets	263	263
	<b>308</b>	<b>316</b>

### (e) Statement of Cash Flows

Total cash outflow for leases (principal and interest)	303	303
	<b>303</b>	<b>303</b>

### (f) Leases at significantly below market value – concessionary / peppercorn leases

Council has a number of leases at significantly below market value for land which is used for:

- land beautification
- dinghy storage
- boat ramps and jetties

The leases are generally between 1 and 5 years and require payments of a maximum amount of \$5,000 per year. The use of the right to use asset is restricted by the lessors to specified community services which Council must provide, these services are detailed in the leases.

Council does not believe that any of the leases in place are individually material from a statement of financial position or performance perspective.

#### **Exceptions to Lease Accounting**

Council has estimated the standalone price of the right of use asset obtained from the waste collection contract. In making this estimate Council has maximised the use of observable information

The right of use asset is measured using the cost model where cost on initial recognition comprises: the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration, less any lease incentives. The right of use asset is depreciated over the lease term on a straight-line basis and assessed for impairment in accordance with the impairment of asset accounting policy.

## C2-2 Council as a lessor

### Operating leases

Council leases out a number of properties to commercial tenants and community groups as well as vehicles to Council employees. These leases have been classified as operating leases for financial reporting purposes and the assets are included as investment property (refer Note C1-9) and IPP&E (refer in this note part (v) below) in the Statement of Financial Position.

The amounts recognised in the Income Statement relating to operating leases where Council is a lessor are shown below.

\$ '000	2024	2023
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#### (i) Assets held as investment property

Investment property operating leases relate to properties leased to commercial tenants.

The amounts recognised in the Income Statement relating to operating leases where Council is a lessor are shown below.

Lease income (excluding variable lease payments not dependent on an index or rate)	<b>3,735</b>	3,636
<b>Total income relating to operating leases for investment property assets</b>	<b>3,735</b>	3,636

#### Operating lease expenses

Direct operating expenses that generated rental income	<b>1,397</b>	1,562
<b>Total expenses relating to operating leases</b>	<b>1,397</b>	1,562

#### (ii) Assets held as property, plant and equipment

PPE operating leases relate to vehicles leased to eligible employees and facilities leased to community groups.

Lease income (excluding variable lease payments not dependent on an index or rate)	<b>1,855</b>	1,777
<b>Total income relating to operating leases for Council assets</b>	<b>1,855</b>	1,777

## C2-2 Council as a lessor (continued)

### Reconciliation of IPPE assets leased out as operating leases

\$ '000	Plant & Equipment 2024	Plant & Equipment 2023
<b>Opening balance as at 1 July</b>	<b>1,653</b>	1,538
Additions renewals	1,036	928
Carrying value of disposals	(252)	(268)
Depreciation expense	(543)	(545)
<b>Closing balance as at 30 June</b>	<b>1,894</b>	1,653

\$ '000	2024	2023
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### (iii) Maturity analysis of contractual lease income

Maturity analysis of future lease income receivable showing the undiscounted lease payments to be received after reporting date for operating leases:

< 1 year	4,510	5,100
1–2 years	3,867	4,076
2–3 years	2,788	3,259
3–4 years	2,335	2,136
4–5 years	1,818	1,738
> 5 years	9,504	9,468
<b>Total undiscounted lease payments to be received</b>	<b>24,822</b>	25,777



## C3 Liabilities of Council

### C3-1 Payables

\$ '000	2024		2023	
	Current	Non-current	Current	Non-current
Prepaid rates	705	–	584	–
Goods and services	13,708	–	8,329	–
Accrued expenses:				
– Borrowings	239	–	254	–
– Salaries and wages	2,100	–	2,792	–
– Other expenditure accruals	754	–	913	–
Security bonds, deposits and retentions	14,657	–	13,019	–
Other	670	–	922	–
<b>Total payables</b>	<b>32,833</b>	<b>–</b>	<b>26,813</b>	<b>–</b>

#### Current payables not anticipated to be settled within the next twelve months

\$ '000	2024	2023
The following liabilities, even though classified as current, are not expected to be settled in the next 12 months.		
Payables – security bonds, deposits and retentions	11,726	8,882
<b>Total payables</b>	<b>11,726</b>	<b>8,882</b>

#### Payables

Payables represent liabilities for goods and services provided to Council prior to the end of financial year that are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition.

## C3-2 Contract Liabilities

\$ '000	Notes	2024 Current	2024 Non-current	2023 Current	2023 Non-current
<b>Grants and contributions received in advance:</b>					
Unexpended capital grants (to construct Council controlled assets) <sup>i</sup>	(i)	5,894	-	7,562	-
Unexpended operating grants (received prior to performance obligation being satisfied) <sup>ii</sup>	(ii)	141	-	407	-
Unexpended capital contributions (to construct Council controlled assets)	(i)	-	-	1,833	-
Unexpended operating contributions (received prior to performance obligation being satisfied)	(ii)	91	-	144	-
<b>Total grants received in advance</b>		<b>6,126</b>	<b>-</b>	<b>9,946</b>	<b>-</b>
<b>User fees and charges received in advance:</b>					
DA Compliance Levy <sup>iii</sup>	(iii)	243	-	662	-
Hoarding Permit fees	(iii)	253	-	10	-
Outdoor Dining fees	(iii)	82	-	62	-
Work Zone Permit fees	(iii)	1,197	-	749	-
Rental income - investment properties	(iii)	132	-	229	-
Rental income - other	(iii)	-	-	22	-
<b>Total user fees and charges received in advance</b>		<b>1,907</b>	<b>-</b>	<b>1,734</b>	<b>-</b>
<b>Total contract liabilities</b>		<b>8,033</b>	<b>-</b>	<b>11,680</b>	<b>-</b>

(i) Council has received grants from both the Commonwealth and State Governments to fund a number of infrastructure upgrade or renewal projects. The funds received are under an enforceable contract which require Council to construct identified assets which will be under Council's control on completion. The revenue is recognised as Council constructs the asset and the contract liability reflects the funding received which cannot yet be recognised as revenue. The revenue is expected to be recognised in the next 12 months.

(ii) The contract liability relates to grants and contributions received prior to the revenue recognition criteria in AASB 15 being satisfied as the performance obligations are ongoing.

(iii) The contract liability relates to user charges and fees received in advance prior to the revenue recognition criteria in AASB 15 being satisfied as the performance obligations are ongoing.

## C3-2 Contract Liabilities (continued)

### Revenue recognised that was included in the contract liability balance at the beginning of the period

\$ '000	2024	2023
<b>Grants and contributions received in advance:</b>		
Capital grants (to construct Council controlled assets)	2,077	2,431
Operating grants (received prior to performance obligation being satisfied)	378	493
Operating contributions (received prior to performance obligation being satisfied)	144	120
<b>User fees and charges received in advance:</b>		
Hoarding Permit fees	167	534
Outdoor Dining fees	62	62
Swimming Centre fees	-	-
Work Zone Permit fees	591	591
Rental income - investment properties	229	229
Rental income - other	-	-
Other	418	-
<b>Total revenue recognised that was included in the contract liability balance at the beginning of the period</b>	<b>4,066</b>	<b>4,460</b>

## C3-3 Borrowings

\$ '000	2024		2023	
	Current	Non-current	Current	Non-current
Loans – secured <sup>1,2</sup>	2,091	31,349	2,005	33,441
<b>Total borrowings</b>	<b>2,091</b>	<b>31,349</b>	<b>2,005</b>	<b>33,441</b>

(1) Loans are secured over the general rating income of Council.  
Disclosures on liability interest rate risk exposures, fair value disclosures and security can be found in Note D1-1.

(2) During the current and prior year there were no defaults or breaches of any of the loans.

### (a) Changes in liabilities arising from financing activities

\$ '000	2023		Non-cash movements				2024
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	35,446	(2,006)	–	–	–	–	33,440
Lease liability (Note C2-1b)	1,670	(258)	–	–	–	–	1,412
<b>Total liabilities from financing activities</b>	<b>37,116</b>	<b>(2,264)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>34,852</b>

\$ '000	2022		Non-cash movements				2023
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	37,373	(1,927)	–	–	–	–	35,446
Lease liability (Note C2-1b)	1,920	(250)	–	–	–	–	1,670
<b>Total liabilities from financing activities</b>	<b>39,293</b>	<b>(2,177)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>37,116</b>

### (b) Financing arrangements

\$ '000	2024	2023
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#### Total facilities

Total financing facilities available to Council at the reporting date are:

Bank overdraft facilities <sup>1</sup>	500	500
Credit cards/purchase cards	350	350
Borrowings Facilities	40,500	40,500
<b>Total financing arrangements</b>	<b>41,350</b>	<b>41,350</b>

#### Drawn facilities

Financing facilities drawn down at the reporting date are:

Borrowings Facilities	40,500	40,500
<b>Total drawn financing arrangements</b>	<b>40,500</b>	<b>40,500</b>

#### Undrawn facilities

Undrawn financing facilities available to Council at the reporting date are:

– Bank overdraft facilities	500	500
– Credit cards/purchase cards	334	309
<b>Total undrawn financing arrangements</b>	<b>834</b>	<b>809</b>

(1) The bank overdraft facility may be drawn at any time and may be terminated by the bank subject to the notice period in accordance with the terms and conditions of the facility.

## C3-4 Employee benefit provisions

\$ '000	2024	2024	2023	2023
	Current	Non-current	Current	Non-current
Annual leave	4,500	–	4,097	–
Sick leave	6	–	6	–
Long service leave	7,339	574	7,374	236
Gratuities	1,105	580	2,379	–
Other leave – RDO's	150	–	148	–
<b>Total employee benefit provisions</b>	<b>13,100</b>	<b>1,154</b>	<b>14,004</b>	<b>236</b>

### Current employee benefit provisions not anticipated to be settled within the next twelve months

\$ '000	2024	2023
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	6,828	10,150
	<b>6,828</b>	<b>10,150</b>

### Material accounting policy information

#### Long-term employee benefit obligations

The liability for long-service leave and annual leave that is not expected to be wholly settled within 12 months after the end of the period in which the employees render the related service is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures, and periods of service. Expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

#### On-costs

The employee benefit provisions include the aggregate on-cost liabilities that will arise when payment of current employee benefits is made in future periods.

These amounts include superannuation, payroll tax and workers compensation expenses which will be payable upon the future payment of certain leave liabilities which employees are entitled to at the reporting period.

## C4 Reserves

### C4-1 Nature and purpose of reserves

#### IPPE Revaluation reserve

The infrastructure, property, plant and equipment (IPPE) revaluation reserve is used to record increments and decrements in the revaluation of infrastructure, property, plant and equipment.

## D Risks and accounting uncertainties

### D1-1 Risks relating to financial instruments held

Council's activities expose it to a variety of financial risks including (1) price risk, (2) credit risk, (3) liquidity risk and (4) market (interest rate) risk.

Council's overall risk management program focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Council.

Council 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 Council's Finance team under policies approved by the Council.

Fair value is determined as follows:

- **Cash and cash equivalents, receivables, payables** – are estimated to be the carrying value that approximates market value.
- **Borrowings and held-to-maturity investments** – are based upon estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles, unless quoted market prices are available.
- Financial assets classified (i) 'at fair value through profit and loss' or (ii) 'available-for-sale' – are based upon quoted market prices (in active markets for identical investments) at the reporting date or independent valuation.

Council's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital.

Council's Finance team manages the cash and investments portfolio with the assistance of independent advisors.

Council has an investment policy which complies with the Local Government Act 1993 and Minister's Investment Order 625. This policy is regularly reviewed by Council and its staff and an investment report is tabled before Council on a monthly basis setting out the portfolio breakup and its performance as required by Local Government regulations.

The risks associated with the instruments held are:

- **Market (Interest rate) risk** – the risk that movements in interest rates could affect returns.
- **Liquidity risk** – the risk that Council will not be able to pay its debts as and when they fall due.
- **Credit risk** – the risk that the investment counterparty will not complete their obligations particular to a financial instrument, resulting in a financial loss to Council – be it of a capital or income nature.

Council manages these risks (amongst other measures) by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees.

Council also seeks advice from independent advisers before placing any funds in cash equivalents and investments.

#### (a) Market risk – interest rate and price risk

\$ '000	2024	2023
The impact on result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date.		
Impact of a 1% movement in interest rates		
– Equity / Income Statement	1,271	1,491
Impact of a 10% movement in price of investments		
– Equity / Income Statement	140	274

#### (b) Credit risk

Council's major receivables comprise (i) rates and annual charges and (ii) user charges and fees.

## D1-1 Risks relating to financial instruments held (continued)

Council manages the credit risk associated with these receivables by monitoring outstanding debt and employing stringent debt recovery procedures.

The credit risk for liquid funds and other short-term financial assets is considered negligible, since the counterparties are reputable banks with high quality external credit ratings.

There are no significant concentrations of credit risk, whether through exposure to individual customers, specific industry sectors and/or regions. The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

Council makes suitable provision for doubtful receivables as required. There are no material receivables that have been subjected to a re-negotiation of repayment terms.

### Credit risk profile

#### Receivables – rates and annual charges

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

\$ '000	overdue rates and annual charges			Total
	Not yet overdue	< 5 years	≥ 5 years	
<b>2024</b>				
Gross carrying amount	2,177	174	267	2,618
<b>2023</b>				
Gross carrying amount	1,113	647	67	1,827

## D1-1 Risks relating to financial instruments held (continued)

### Receivables - non-rates and annual charges and contract assets

Council applies the simplified approach for non-rates and annual charges debtors and contract assets to provide for expected credit losses, which permits the use of the lifetime expected loss provision at inception. To measure the expected credit losses, non-rates and annual charges debtors and contract assets have been grouped based on shared credit risk characteristics and the days past due.

The loss allowance provision is determined as follows. The expected credit losses incorporate forward-looking information.

\$ '000	Not yet overdue	Overdue debts				Total
		0 - 30 days	31 - 60 days	61 - 90 days	> 91 days	
<b>2024</b>						
Gross carrying amount	7,801	30	55	184	385	8,455
Expected loss rate (%)	0.00%	0.00%	26.23%	35.18%	38.59%	2.69%
<b>ECL provision</b>	<b>–</b>	<b>–</b>	<b>14</b>	<b>65</b>	<b>149</b>	<b>228</b>
<b>2023</b>						
Gross carrying amount	6,917	2,927	137	65	123	10,169
Expected loss rate (%)	0.00%	0.00%	26.23%	35.18%	38.59%	1.05%
<b>ECL provision</b>	<b>–</b>	<b>–</b>	<b>36</b>	<b>23</b>	<b>47</b>	<b>106</b>

### (c) Liquidity risk <sup>1</sup>

Payables, lease liabilities and borrowings are subject to liquidity risk, i.e. the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due.

Council manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer.

Payment terms can (in extenuating circumstances) also be extended and overdraft facilities utilised as required.

Borrowings are also subject to interest rate risk, i.e. the risk that movements in interest rates could adversely affect funding costs and debt servicing requirements. Council manages this risk through diversification of borrowing types, maturities and interest rate structures. Both of Councils loans were negotiated at a fixed interest rate for their entire terms. The Finance team regularly reviews interest rate movements to determine if it would be advantageous to refinance or renegotiate part or all of the loan portfolio.

The timing of cash flows presented in the table below to settle financial liabilities reflects the earliest contractual settlement dates. The timing of expected outflows is not expected to be materially different from contracted cashflows.

The amounts disclosed in the table are the undiscounted contracted cash flows for non-lease liabilities and therefore the balances in the table may not equal the balances in the Statement of Financial Position due to the effect of discounting.

\$ '000	Weighted average interest rate	Subject to no maturity	payable in:			Total cash outflows	Actual carrying values
			≤ 1 Year	1 - 5 Years	> 5 Years		
<b>2024</b>							
Payables	0.00%	14,657	13,593	–	–	28,250	32,833
Borrowings	4.21%	–	3,473	13,023	30,088	46,584	33,440
<b>Total financial liabilities</b>		<b>14,657</b>	<b>17,066</b>	<b>13,023</b>	<b>30,088</b>	<b>74,834</b>	<b>66,273</b>
<b>2023</b>							
Payables	0.05%	13,019	13,777	–	–	26,796	26,813
Borrowings	4.21%	–	3,461	12,959	19,026	35,446	35,446
<b>Total financial liabilities</b>		<b>13,019</b>	<b>17,238</b>	<b>12,959</b>	<b>19,026</b>	<b>62,242</b>	<b>62,259</b>

(1) A separate maturity analysis of lease liabilities is at Note 14. Leases



## D2-1 Fair value measurement

The Council measures the following asset and liability classes at fair value on a recurring basis:

- Infrastructure, property, plant and equipment
- Investment property
- Financial assets and liabilities

The fair value of assets and liabilities must be estimated in accordance with various accounting standards for either recognition and measurement requirements or for disclosure purposes.

AASB 13 Fair Value Measurement requires all assets and liabilities measured at fair value to be assigned to a 'level' in the fair value hierarchy as follows:

Level 1	Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.
Level 2	Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
Level 3	Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

The table below shows the assigned level for each asset class held at fair value by North Sydney Council.

\$ '000	Notes	Fair value measurement hierarchy				Total	
		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		2024	2023
		2024	2023	2024	2023	2024	2023
<b>Recurring fair value measurements</b>							
<b>Financial assets</b>							
Financial investments	C1-2						
At fair value through profit or loss		10,401	11,647	–	–	10,401	11,647
<b>Total financial assets</b>		<b>10,401</b>	<b>11,647</b>	<b>–</b>	<b>–</b>	<b>10,401</b>	<b>11,647</b>
<b>Investment property</b>							
Investment properties	C1-6	53,698	56,047	–	–	53,698	56,047
<b>Total investment property</b>		<b>53,698</b>	<b>56,047</b>	<b>–</b>	<b>–</b>	<b>53,698</b>	<b>56,047</b>
<b>Infrastructure, property, plant and equipment</b>							
	C1-5						
Plant and equipment		–	–	5,593	5,492	5,593	5,492
Office equipment		–	–	1,306	1,693	1,306	1,693
Furniture and fittings		–	–	1,030	1,338	1,030	1,338
Operational land		24,425	24,425	279,105	279,105	303,530	303,530
Community land		–	–	121,723	121,723	121,723	121,723
Crown land		–	–	56,219	56,219	56,219	56,219
Land improvements – depreciable		–	–	5,104	5,509	5,104	5,509
Buildings – non-specialised		1,247	1,286	31,826	30,518	33,073	31,804
Buildings – specialised		8,938	9,854	145,414	136,461	154,352	146,315
Other structures		–	–	971	985	971	985
Roads		–	–	306,312	295,082	306,312	295,082
Footpaths		–	–	95,346	93,148	95,346	93,148
Stormwater drainage		–	–	188,479	180,416	188,479	180,416
Swimming pools		–	–	2,931	3,006	2,931	3,006
Other open space/recreation assets		–	–	24,071	24,877	24,071	24,877
Other infrastructure assets		–	–	204,345	204,495	204,345	204,495
Heritage collections		–	–	8,286	8,346	8,286	8,346
Library books		–	–	926	892	926	892
<b>Total infrastructure, property, plant and equipment</b>		<b>34,610</b>	<b>35,565</b>	<b>1,478,987</b>	<b>1,449,305</b>	<b>1,513,597</b>	<b>1,484,870</b>

## D2-1 Fair value measurement (continued)

### Transfers between level 1 and level 2 fair value hierarchies

During the year, there were no transfers between level 1 and level 2 fair value hierarchies for recurring fair value measurements.

### Valuation techniques

Where Council is unable to derive fair valuations using quoted market prices of identical assets (i.e. level 1 inputs) Council instead utilises a spread of both observable inputs (level 2 inputs) and unobservable inputs (level 3 inputs).

The fair valuation techniques Council has employed while utilising level 2 and level 3 inputs are as follows:

#### Investment property

The market approach using Level 2 inputs was used to value Council's investment properties. The level 2 inputs used were quoted prices for similar assets in active markets and comparison of rate per square metre of floor area.

The 2024 revaluations were based on Independent Assessments made by Ms Elise Wallace of Australis Advisory Group Pty Ltd. There has been no change to the valuation process during the reporting period.

#### Infrastructure, property, plant and equipment (IPPE)

The market approach using Level 2 inputs was used to value selected buildings and operational land. The level 2 inputs used were quoted prices for similar assets in active markets and comparison of rates per square metre of floor area.

The following table summarises the quantitative information relating to significant unobservable inputs used in deriving the various Level 3 asset class fair values.

Class	Valuation Technique	Unobservable Inputs
Plant & Equipment, Office Equipment, Furniture & Fittings	Cost approach	Depreciated historic cost and useful life.
Operational Land	Market approach	Price per square metre from sales evidence available, planning and other constraints on development and the potential for alternative use.
Community Land	Land values obtained from the NSW Valuer-General	Land value, land area and level of restriction.
Land Improvements - depreciable	Cost approach	Unit rates, useful life, remaining life and residual value.
Buildings - non-specialised	Cost approach	Current replacement cost of modern equivalent asset using componentisation, asset condition, useful life and residual value.
Buildings - specialised	Cost approach	Current replacement cost of modern equivalent asset using componentisation, asset condition, useful life and residual value.
Other Structures	Cost approach	Current replacement cost of modern equivalent asset, useful life, remaining life and residual value.
Roads	Cost approach	Unit rates, useful life, remaining life and residual value.
Footpaths	Cost approach	Unit rates, useful life, remaining life and residual value.
Stormwater Drainage	Cost approach	Unit rates, useful life, remaining life and residual value.

## D2-1 Fair value measurement (continued)

Swimming Pools	Cost approach	Current replacement cost of modern equivalent asset using componentisation, asset condition, useful life and residual value.
Open Space/Recreation Assets	Cost approach	Unit rates, useful life, remaining life and residual value.
Other Infrastructure Assets	Cost approach	Unit rates, useful life, remaining life and residual value.
Heritage Collections	Cost approach	Current replacement cost, useful life, remaining life and residual value.
Library Books	Cost approach	Depreciated historic cost and useful life.

## D2-1 Fair value measurement (continued)

### Reconciliation of Movements

A reconciliation of the movements in recurring fair value measurements allocated to Level 3 of the hierarchy is provided below:

	2024	2023
	\$'000	\$'000
<b>Balance as at 1 July</b>	1,449,305	1,391,363
Total gains or losses for the period		
Recognised in profit and loss - realised (refer to Note B3-4 and B4-1)	(28,941)	(28,430)
Recognised in other comprehensive income - revaluation surplus	37,383	57,616
Other Movements		
Purchases	21,514	40,041
Sales	(274)	(375)
Transfers into Level 3	0	0
Transfers out of Level 3	0	(10,910)
Other movements	0	0
Balances as at 30 June	1,478,987	1,449,305

### Highest and best use

All of Council's non-financial assets are considered as being utilised for their highest and best use.

## D3-1 Contingencies

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position, but their knowledge and disclosure is considered relevant to the users of Council's financial report.

### LIABILITIES NOT RECOGNISED

#### 1. Guarantees

##### (i) Defined benefit superannuation contribution plans

Council is party to an Industry Defined Benefit Plan under the Local Government Superannuation Scheme, named The Local Government Superannuation Scheme – Pool B (the Scheme) which is a defined benefit plan that has been deemed to be a 'multi-employer fund' for purposes of AASB119 Employee Benefits for the following reasons:

- Assets are not segregated within the sub-group according to the employees of each sponsoring employer.
- The contribution rates have been the same for all sponsoring employers, i.e. contribution rates have not varied for each sponsoring employer according to the experience relating to the employees of that sponsoring employer.
- Benefits for employees of all sponsoring employers are determined according to the same formulae and without regard to the sponsoring employer.
- The same actuarial assumptions are currently used in respect of the employees of each sponsoring employer.

## D3-1 Contingencies (continued)

Given the factors above, each sponsoring employer is exposed to the actuarial risks associated with current and former employees of other sponsoring employers and hence shares in the associated gains and losses (to the extent to which they are not borne by members).

(a) *A description of the funding arrangements, including the method used to determine the entity's rate of contributions and any minimum funding requirements.*

Pooled Employers are required to pay future service employer contributions and past service employer contributions to the Fund. The future service employer contributions were determined using the new entrant rate method under which a contribution rate sufficient to fund the total benefits over the working life-time of a typical new entrant is calculated. The current future service employer contribution rates are:

Division B	1.9 times member contributions for non-180 Point Members; Nil for 180 Point Members*
Division C	2.5% salaries
Division D	1.64 times member contributions

\* For 180 point members, employers were required to contribute 8.5% of salaries for the year ending 30 June 2024 (increasing to **9.0% in 2024/25** in line with the increase in the Superannuation Guarantee) to these members' accumulation accounts, which are paid in addition to members' defined benefits.

The past service contribution for each Pooled Employer is a share of the total past service contributions of **\$20.0** million per annum for **1 January 2022 to 31 December 2024**, apportioned according to each employer's share of the accrued liabilities as at 30 June 2023. These past service contributions are used to maintain the adequacy of the funding position for the accrued liabilities

The adequacy of contributions is assessed at each triennial actuarial investigation and monitored annually between triennials.

(b) *Description of the extent to which Council can be liable to the plan for other Council's obligations under the terms and conditions of the multi-employer plan.*

As stated above, each sponsoring employer (Council) is exposed to the actuarial risks associated with current and former employees of other sponsoring employers and hence shares in the associated gains and losses.

However, there is no relief under the Fund's trust deed for employers to walk away from their defined benefit obligations. Under limited circumstances, an employer may withdraw from the plan when there are no active members, on full payment of outstanding additional contributions. There is no provision for allocation of any surplus which may be present at the date of withdrawal of the Council.

(c) *description of any agreed allocation of a deficit or surplus on:*

(i) *wind-up of the plan*

There are no specific provisions under the Fund's trust deed dealing with deficits or surplus on wind-up.

(ii) *the entity's withdrawal from the plan*

There are no specific provisions under the Fund's trust deed dealing with deficits or surplus on wind-up.

The amount of employer contributions to the defined benefit section of the Fund and recognised as an expense for the year ending 30 June 2024 was **\$272,057.9**. The last formal valuation of the Fund was undertaken by the Fund Actuary, **Richard Boyfield FIAA as at 30 June 2022**.

The amount of additional contributions included in the total employer contribution advised above is **\$99,346.27** Council's expected contribution to the plan for the next annual reporting period is **\$167,215.99**.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2024 is:

Defined Benefit reserves only *	\$millions	Asset Coverage
<b>Assets</b>	<b>2,237.5</b>	
<b>Past Service Liabilities</b>	<b>2,141.9</b>	<b>104.5%</b>
<b>Vested Benefits</b>	<b>2,159.8</b>	<b>103.6%</b>

## D3-1 Contingencies (continued)

\* excluding other accumulation accounts and reserves in both assets and liabilities.

Council's share of the deficiency cannot be accurately calculated as the Scheme is a mutual arrangement where assets and liabilities are pooled together for all member councils. For this reason, no liability for the deficiency has been recognised in Council's accounts. Council has a possible obligation that may arise should the Scheme require immediate payment to correct the deficiency.

The key economic long term assumptions used to calculate the present value of accrued benefits are:

Investment return	<b>6.0% per annum</b>
Salary inflation *	<b>3.5% per annum</b>
Increase in CPI	<b>3.5% for FY 23/24 2.5% per annum thereafter</b>

\* Plus promotional increases

The contribution requirements may vary from the current rates if the overall sub-group experience is not in line with the actuarial assumptions in determining the funding program. However, any adjustment to the funding program would be the same for all sponsoring employers in the Pooled Employers group.

Please note that the estimated employer reserves financial position above is a preliminary calculation and once all of the relevant information has been received by the Funds Actuary, the final end of year review, which will be a triennial actuarial investigation will be completed by **December 2024**.

### (ii) Statewide Limited

Council is a member of Statewide Mutual, a mutual pool scheme providing liability insurance to local government. Membership includes the potential to share in either the net assets or liabilities of the fund depending on its past performance. Council's share of the net assets or liabilities reflects Council's contributions to the pool and the result of insurance claims within each of the fund years.

The future realisation and finalisation of claims incurred but not reported to 30 June this year may result in future liabilities or benefits as a result of past events that Council will be required to fund or share in respectively.

## 2. Other liabilities

### (i) Third party claims

The Council is involved from time to time in various claims incidental to the ordinary course of business including claims for damages relating to its services. Council believes that it is appropriately covered for all claims through its insurance coverage and does not expect any material liabilities to eventuate.

### (ii) Potential land acquisitions due to planning restrictions imposed by Council

Council has classified a number of privately owned land parcels as local open space or bushland. As a result, where notified in writing by the various owners, Council will be required to purchase these land parcels. At reporting date, it has not been possible to establish reliable estimates of the value of any potential liability (and subsequent land asset) from such potential acquisitions.

### (iii) Legal Claims

Council is the planning authority for its area under the Environmental Planning and Assessment Act 1979. Pursuant to that Act, certain persons dissatisfied by a planning decision of the Council may appeal to the Land and Environment Court. It is the Court's normal practice in Class 1 proceedings that parties bear their own legal costs. In Class 4 proceedings, costs usually follow the event.

As at 30 June 2024, there were **eighteen (18)** Land and Environment Court matters and no NSW Civil and Administrative Tribunal matters ongoing. All known costs have been recognised but the amount of further costs are unknown until the appeals are determined.

## E People and relationships

### E1 Related party disclosures

#### E1-1 Key management personnel (KMP)

Key Management Personnel (KMP) of the council are those persons having the authority and responsibility for planning, directing and controlling the activities of the council, directly or indirectly. The KMP for North Sydney Council are the Mayor, Councillors, Chief Executive Officer, Director Corporate Services, Director Planning & Environment and Director Open Space & Infrastructure.

The aggregate amount of KMP compensation included in the Income Statement is:

\$ '000	2024	2023
<b>Compensation:</b>		
Short-term benefits (salaries, Mayoral Allowance, Councillors fees)	1,656	2,171
Post-employment benefits (superannuation)	179	202
Other long-term benefits (increase in employee leave entitlements)	151	194
Termination Benefits	203	1,677
<b>Total</b>	<b>2,189</b>	<b>4,244</b>

#### E1-2 Councillor and Mayoral fees and associated expenses

The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:

Mayoral fee	73	77
Councillors' fees	277	280
Other Councillors' expenses (including Mayor)	106	97
<b>Total</b>	<b>456</b>	<b>454</b>

## E2 Other relationships

### E2-1 Audit fees

During the year, the following fees were incurred for services provided by the auditor of Council, related practices and non-related audit firms

#### **Auditors of the Council - NSW Auditor-General:**

Audit and review of financial statements	125	109
<b>Total Auditor-General remuneration</b>	<b>125</b>	<b>109</b>

## F Other matters

### F1-1 Statement of Cash Flows information

#### (a) Reconciliation of Operating Result

\$ '000	2024	2023
<b>Net operating result from Income Statement</b>	<b>13,053</b>	24,473
<b>Add / (less) non-cash items:</b>		
Depreciation and amortisation	28,240	27,184
(Gain) / loss on disposal of assets	1,304	1,253
Non-cash capital grants and contributions	–	(4,060)
Losses/(gains) recognised on fair value re-measurements through the P&L:		
– Investments classified as ‘at fair value’ or ‘held for trading’	(5)	(5)
– Investment property	2,682	2,673
Share of net (profits)/losses of associates/joint ventures using the equity method	–	(3)
<b>Movements in operating assets and liabilities and other cash items:</b>		
(Increase) / decrease of receivables	923	(1,725)
Increase / (decrease) in provision for impairment of receivables	(419)	65
(Increase) / decrease of inventories	9	(29)
(Increase) / decrease of other current assets	(49)	(8)
Increase / (decrease) in payables	5,379	767
Increase / (decrease) in accrued interest payable	(15)	(16)
Increase / (decrease) in other accrued expenses payable	(851)	1,179
Increase / (decrease) in other liabilities	1,507	692
Increase / (decrease) in contract liabilities	(3,647)	2,830
Increase / (decrease) in employee benefit provision	14	(238)
<b>Net cash flows from operating activities</b>	<b>48,125</b>	<b>55,032</b>

#### (b) Non-cash investing and financing activities

Dedications	–	4,060
<b>Total non-cash investing and financing activities</b>	<b>–</b>	<b>4,060</b>



## F2-1 Commitments

### Capital commitments (exclusive of GST)

<b>\$ '000</b>	<b>2024</b>	<b>2023</b>
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
<b>Property, plant and equipment</b>		
Buildings	253	445
Infrastructure	4,107	3,688
Library books	39	27
Other structures	361	52
North Sydney Olympic Pool Redevelopment	21,975	10,506
Plant and equipment	893	1,713
<b>Total commitments</b>	<b>27,628</b>	<b>16,431</b>
<b>These expenditures are payable as follows:</b>		
Within the next year	27,628	16,431
<b>Total payable</b>	<b>27,628</b>	<b>16,431</b>

### Details of capital commitments

Council has committed to the redevelopment of the North Sydney Olympic Pool complex, Infrastructure Capital works in Neutral Bay and various Parks, purchase of Plant and Equipment.

## F3-1 Events occurring after the reporting date

---

Council is aware of the following 'non-adjusting events' that merit disclosure:

- A dispute regarding structural steel at the North Sydney Olympic Pool redevelopment is subject to ongoing professional assessment and negotiation. It is not possible to quantify the amount of any resolution at this stage.
- In July 2024, Council established and drew down a \$20 million loan from TCORP to fund the increasing construction cost of the North Sydney Olympic Pool redevelopment.

## F4 Statement of developer contributions

### F4-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2023	Contributions received during the year			Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2024	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land	Non-cash Other					
Active Transport	270	88	-	-	-	190	-	(190)	
Administration	1,048	31	-	-	27	-	1,106	-	
Affordable Housing	3,498	-	-	-	26	-	1,052	-	
Community facilities	3,644	405	-	-	101	-	4,134	-	
Open Space and Recreation	6,522	5,969	-	-	197	(190)	7,969	190	
Public Domain	12,036	130	-	-	300	-	12,217	-	
<b>S7.11 contributions – under a plan</b>	<b>27,018</b>	<b>6,623</b>	<b>-</b>	<b>-</b>	<b>651</b>	<b>-</b>	<b>26,478</b>	<b>-</b>	
<b>S7.12 levies – under a plan</b>	<b>2,550</b>	<b>3,607</b>	<b>-</b>	<b>-</b>	<b>154</b>	<b>-</b>	<b>6,311</b>	<b>-</b>	
<b>Total S7.11 and S7.12 revenue under plans</b>	<b>29,568</b>	<b>10,230</b>	<b>-</b>	<b>-</b>	<b>805</b>	<b>-</b>	<b>32,789</b>	<b>-</b>	
S7.4 planning agreements	13,993	456	-	-	258	-	10,707	-	
<b>Total contributions</b>	<b>43,561</b>	<b>10,686</b>	<b>-</b>	<b>-</b>	<b>1,063</b>	<b>-</b>	<b>43,496</b>	<b>-</b>	

Under the *Environmental Planning and Assessment Act 1979*, Council has significant obligations to provide Section 7.11 (contributions towards provision or improvement of amenities or services) infrastructure in new release areas. It is possible that the funds contributed may be less than the cost of this infrastructure, requiring Council to borrow or use general revenue to fund the difference.

## F4-2 Developer contributions by plan

\$ '000	Opening balance at 1 July 2023	Contributions received during the year				Non-cash Other	Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2024	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land	Non-cash	Other						
<b>NORTH SYDNEY PLAN 2004</b>											
Affordable Housing	3,498	-	-	-	-	26	(2,472)	-	1,052	-	-
<b>Total</b>	<b>3,498</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26</b>	<b>(2,472)</b>	<b>-</b>	<b>1,052</b>	<b>-</b>	<b>-</b>
<b>NORTH SYDNEY PLAN 2020</b>											
Active transport	270	88	-	-	-	-	(548)	190	-	-	(190)
Administration	1,048	31	-	-	-	27	-	-	1,106	-	-
Community facilities	3,644	405	-	-	-	101	(16)	-	4,134	-	-
Open space and recreation	6,522	5,969	-	-	-	197	(4,529)	(190)	7,969	190	190
Public Domain	12,036	130	-	-	-	300	(249)	-	12,217	-	-
<b>Total</b>	<b>23,520</b>	<b>6,623</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>625</b>	<b>(5,342)</b>	<b>-</b>	<b>25,426</b>	<b>-</b>	<b>-</b>
<b>S7.12 Levies – under a plan</b>											
<b>NORTH SYDNEY PLAN 2020</b>											
Other	2,550	3,607	-	-	-	154	-	-	6,311	-	-
<b>Total</b>	<b>2,550</b>	<b>3,607</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>154</b>	<b>-</b>	<b>-</b>	<b>6,311</b>	<b>-</b>	<b>-</b>

## F5 Statement of performance measures

### F5-1 Statement of performance measures – consolidated results

\$ '000	Amounts	Indicator	Indicators		Benchmark
	2024	2024	Restated 2023	Restated 2022	
<b>1. Operating performance ratio</b>					
Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1, 2</sup>	<b>(31)</b>	<b>(0.02)%</b>	1.33%	3.32%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>	<b>134,587</b>				
<b>2. Own source operating revenue ratio</b>					
Total continuing operating revenue excluding all grants and contributions <sup>1</sup>	<b>129,134</b>	<b>85.36%</b>	78.90%	80.51%	> 60.00%
Total continuing operating revenue <sup>1</sup>	<b>151,277</b>				
<b>3. Unrestricted current ratio</b>					
Current assets less all external restrictions	<b>71,681</b>	<b>2.42x</b>	2.72x	2.71x	> 1.50x
Current liabilities less specific purpose liabilities	<b>29,566</b>				
<b>4. Debt service cover ratio</b>					
Operating result before capital excluding interest and depreciation, amortisation and impairment <sup>1</sup>	<b>29,706</b>	<b>7.90x</b>	8.11x	17.38x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	<b>3,762</b>				
<b>5. Rates and annual charges outstanding percentage</b>					
Rates and annual charges outstanding	<b>2,909</b>	<b>3.74%</b>	2.77%	2.94%	< 5.00%
Rates and annual charges collectable	<b>77,817</b>				
<b>6. Cash expense cover ratio</b>					
Current year's cash and cash equivalents plus all term deposits	<b>116,349</b>	<b>11.84 months</b>	14.28 months	15.39 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities	<b>9,824</b>				

(1) Excludes fair value increments on investment properties, reversal of revaluation decrements, reversal of impairment losses on receivables, net gain on sale of assets and net share of interests in joint ventures and associates using the equity method and includes pensioner rate subsidies

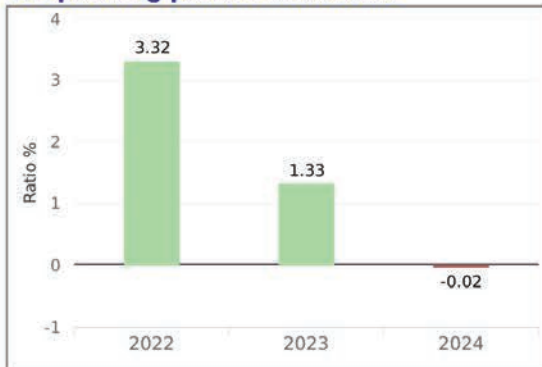
(2) Excludes impairment/revaluation decrements of IPPE, fair value decrements on investment properties, net loss on disposal of assets and net loss on share of interests in joint ventures and associates using the equity method

End of the audited financial statements

## G Additional Council disclosures (unaudited)

### G1-1 Statement of performance measures – consolidated results (graphs)

#### 1. Operating performance ratio



#### Purpose of operating performance ratio

This ratio measures Council's achievement of containing operating expenditure within operating revenue.

#### Commentary on 2023/24 result

2023/24 ratio (0.02)%

This break-even result indicates Council needs to focus efforts on containing expenditures and improving revenues. This is vital in order to maintain financial sustainability and ensure quality of Council's infrastructure assets.

Benchmark: — > 0.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

#### 2. Own source operating revenue ratio



#### Purpose of own source operating revenue ratio

This ratio measures fiscal flexibility. It is the degree of reliance on external funding sources such as operating grants and contributions.

#### Commentary on 2023/24 result

2023/24 ratio 85.36%

Council continues to comfortably meet this ratio. The increase this year is due to a substantial reduction in the amount of grants and developer contributions received in the 2024 Financial Year.

Benchmark: — > 60.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

#### 3. Unrestricted current ratio



#### Purpose of unrestricted current ratio

To assess the adequacy of working capital and its ability to satisfy obligations in the short term for the unrestricted activities of Council.

#### Commentary on 2023/24 result

2023/24 ratio 2.42x

This ratio has declined somewhat due to continuing operating deficits and as cash is spent on delivering the NSOP project. Council must carefully manage its short-term financial sustainability and strategically address its revenues and expenses in order to maintain service levels while delivering the NSOP project.

Benchmark: — > 1.50x

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

# G1-1 Statement of performance measures – consolidated results (graphs) (continued)

## 4. Debt service cover ratio



### Purpose of debt service cover ratio

This ratio measures the availability of operating cash to service debt including interest, principal and lease payments

### Commentary on 2023/24 result

2023/24 ratio 7.90x

This ratio has declined significantly in recent years due to ongoing operating deficits and increase borrowing to fund the NSOP projects. Further borrowings of \$20 million occurred after balance date. There is a need for Council to strategically address its revenues and expenditure in order to fund the final deliver of the pool project.

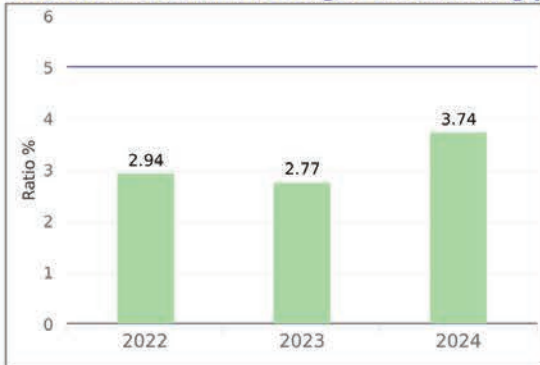
Benchmark: — > 2.00x

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

## 5. Rates and annual charges outstanding percentage



### Purpose of rates and annual charges outstanding percentage

To assess the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts.

### Commentary on 2023/24 result

2023/24 ratio 3.74%

Council continues to meet this measure. As new structures are settled and operating, staff will refocus collection efforts during the 2025 Financial Year in order to reduce this ratio to those observed in previous years.

Benchmark: — < 5.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

## 6. Cash expense cover ratio



### Purpose of cash expense cover ratio

This liquidity ratio indicates the number of months a Council can continue paying for its immediate expenses without additional cash inflow.

### Commentary on 2023/24 result

2023/24 ratio 11.84 months

This ratio has declined somewhat due to continuing operating deficits and as cash is spent on delivering the NSOP project. Council must carefully manage its short-term financial sustainability and strategically address its revenues and expenses in order to maintain service levels while delivering the NSOP project.

Benchmark: — > 3.00months

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark



## INDEPENDENT AUDITOR'S REPORT

### Report on the general purpose financial statements

#### North Sydney Council

To the Councillors of North Sydney Council

### Opinion

I have audited the accompanying financial statements of North Sydney Council (the Council), which comprise the Statement by Councillors and Management, the Income Statement and Statement of Comprehensive Income for the year ended 30 June 2024, the Statement of Financial Position as at 30 June 2024, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including material accounting policy information and other explanatory information.

In my opinion:

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
  - have been prepared, in all material respects, in accordance with the requirements of this Division
  - are consistent with the Council's accounting records
  - present fairly, in all material respects, the financial position of the Council as at 30 June 2024, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

My opinion should be read in conjunction with the rest of this report.

### Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).



Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

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

## **Other Information**

The Council's annual report for the year ended 30 June 2024 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the Special Schedules (the Schedules) and Note G Additional Council disclosures.

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the Special Schedule - Permissible income for general rates.

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

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

## **The Councillors' Responsibilities for the Financial Statements**

The Councillors are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the *Local Government Act 1993* and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: [www.auasb.gov.au/auditors\\_responsibilities/ar3.pdf](http://www.auasb.gov.au/auditors_responsibilities/ar3.pdf). The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- on the Original Budget information included in the Income Statement, Statement of Cash Flows, and Note B4-1 'Material budget variations
- on the Special Schedules. A separate opinion has been provided on Special Schedule - Permissible income for general rates
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Karen Taylor  
Delegate of the Auditor-General for New South Wales

30 October 2024  
SYDNEY



Cr Zoë Baker  
 Mayor  
 North Sydney Council  
 PO Box 12  
 NORTH SYDNEY NSW 2059

Contact: Karen Taylor  
 Phone no: 02 9275 7311  
 Our ref: R00821247427757496

30 October 2024

Dear Mayor

## Report on the Conduct of the Audit for the year ended 30 June 2024 North Sydney Council

I have audited the general-purpose financial statements (GPFS) of the North Sydney Council (the Council) for the year ended 30 June 2024 as required by section 415 of the *Local Government Act 1993* (the Act).

I expressed an unmodified opinion on the Council's GPFS.

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2024 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

### INCOME STATEMENT

#### Operating result

	2024 \$m	2023 \$m	Variance %
Rates and annual charges revenue	75.6	72.3	↑ 4.6
Grants and contributions revenue	22.1	33.3	↓ 33.5
Operating result from continuing operations	13.1	24.5	↓ 46.7
Net operating result before capital grants and contributions	(3.6)	(2.3)	↓ 59.5

Rates and annual charges revenue (\$75.6 million) increased by \$3.3 million (4.6 per cent) in 2023–24 due to the rate peg of 3.7 per cent.

Grants and contributions revenue (\$22.1 million) decreased by \$11.1 million (33.5 per cent) in 2023–24. The prior year included a one-off in-kind grant of land of \$4.1 million and a \$5.0 million capital grant for recreation and culture.

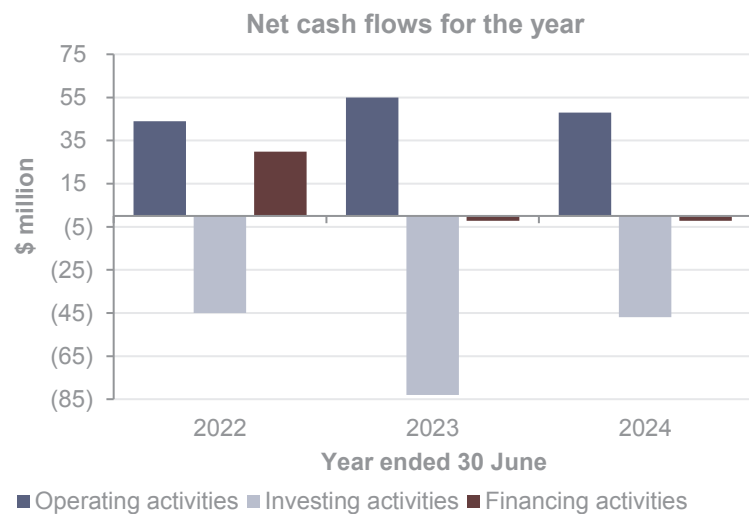
Council’s operating result from continuing operations (\$13.1 million including depreciation and amortisation expense of \$28.2 million) was \$11.4 million lower than the 2022–23 result.

The net operating result before capital grants and contributions (\$3.6 million) was \$1.4 million lower than the 2022–23 result.

## STATEMENT OF CASH FLOWS

Net cash flows from operating activities decreased from \$55.0 million in the prior year to \$48.1 million in the current year, mainly due to decrease in receipts from grants and contributions.

Net cash flows from investing activities decreased from (\$83.3) million in the prior year to (\$47.2) million in the current year, mainly due to movements in term deposits offset by purchases and renewal of IPPE assets.



## FINANCIAL POSITION

### Cash and investments

Cash and investments	2024	2023	Commentary
	\$m	\$m	
<b>Total cash, cash equivalents and investments</b>	<b>126.7</b>	<b>147.0</b>	External restrictions primarily include developer contributions of \$43.5 million and domestic waste management charges of \$11.2 million and specific purpose unexpended grants of \$7.9 million.
Restricted and allocated cash, cash equivalents and investments:			Internal restrictions relate to Council policy or decisions for forward plans including the capital works program.
• External restrictions	65.1	83.0	
• Internal allocations	51.3	55.3	

### Debt

At 30 June 2024, Council had:

- \$33.4 million in secured loans (\$35.4 million in 2022–23)
- \$0.5 million in approved overdraft facility with nil drawn down
- \$0.35 million in credit card facility with \$0.02 million used.

## PERFORMANCE

### Performance measures

The following section provides an overview of the Council's performance against the performance measures and performance benchmarks set by the Office of Local Government (OLG) within the Department of Planning, Housing and Infrastructure.

#### Operating performance ratio

Council is just below the benchmark in the current reporting period, due to operating revenue increases being insufficient to cover higher costs.

The 'operating performance ratio' measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by OLG is greater than zero per cent.



### Own source operating revenue ratio

Council continues to exceed the benchmark in the current reporting period.

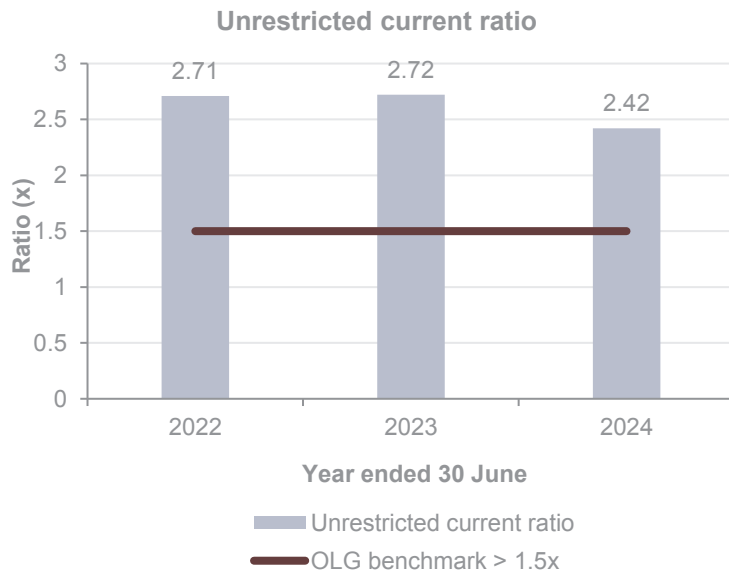
The 'own source operating revenue ratio' measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.



### Unrestricted current ratio

Council continues to exceed the benchmark in the current reporting period.

The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.

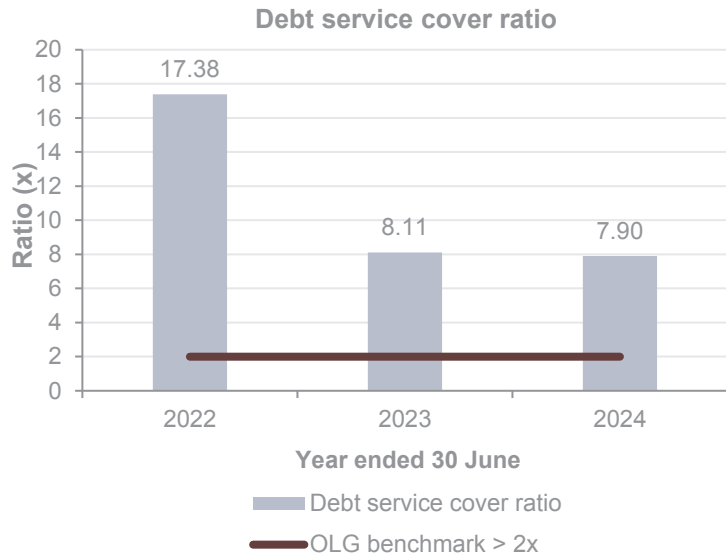


### Debt service cover ratio

Council continues to exceed the benchmark in the current reporting period.

Council's debt service cover ratio reduced as borrowings increased since 2021–22.

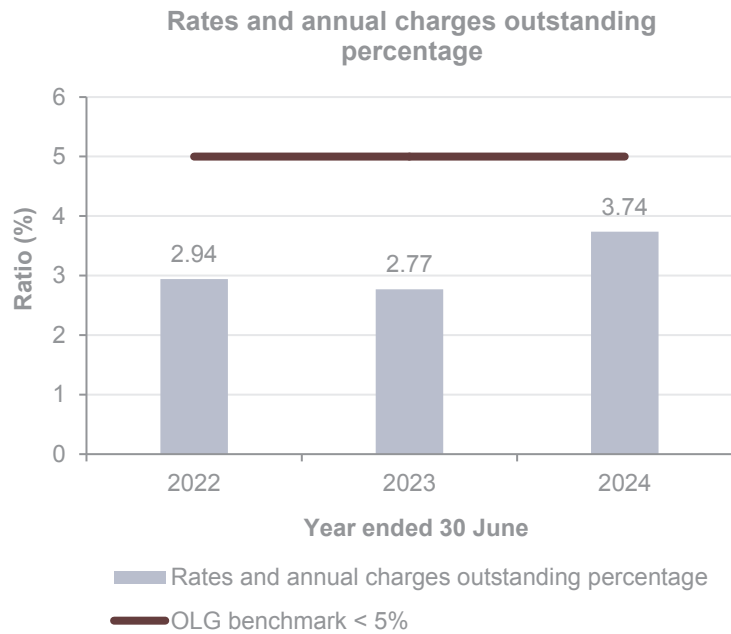
The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.



### Rates and annual charges outstanding percentage

Council continues to meet the benchmark in the current reporting period, though increasing so more can be done in debt collection.

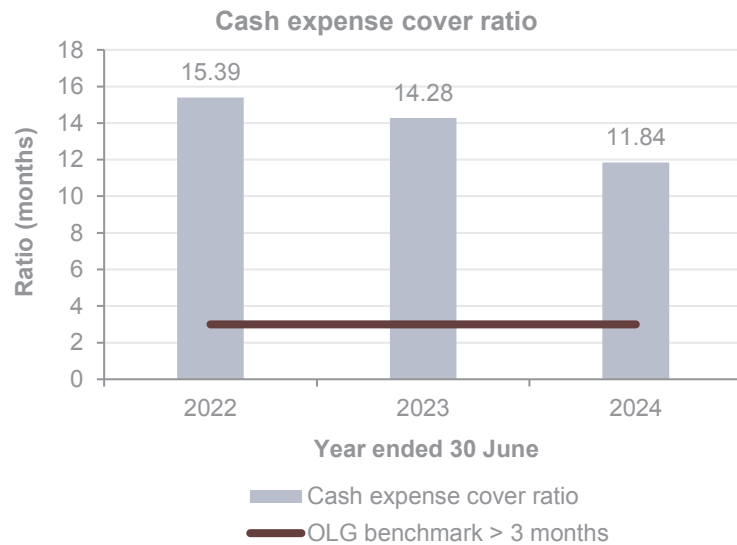
The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 5 per cent for metropolitan councils.



### Cash expense cover ratio

Council continues to exceed the benchmark in the current reporting period.

This liquidity ratio indicates the number of months the council can continue paying for its immediate expenses without additional cash inflow. The benchmark set by OLG is greater than three months.



### Infrastructure, property, plant and equipment renewals

Council renewed \$59.2 million of infrastructure, property, plant and equipment during the 2023–24 financial year, primarily related to the North Sydney Olympic Pool project as well as roads, footpaths and other infrastructure assets.

### Legislative compliance

My audit procedures did not identify any instances of non-compliance with legislative requirements or a material deficiency in the Council's accounting records or financial statements.

Council's:

- accounting records were maintained in a manner and form that facilitated the preparation and the effective audit of the GPFS
- staff provided all accounting records and information relevant to the audit.

Karen Taylor  
Delegate of the Auditor-General for New South Wales



# North Sydney Council

SPECIAL SCHEDULES  
for the year ended 30 June 2024

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*Shaping a progressive, diverse and vibrant North Sydney  
community.*



# North Sydney Council

## Special Schedules

for the year ended 30 June 2024

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Report on infrastructure assets as at 30 June 2024	203

# North Sydney Council

## Permissible income for general rates

\$ '000	Notes	Calculation 2023/24	Calculation 2024/25
<b>Notional general income calculation <sup>1</sup></b>			
Last year notional general income yield	a	56,736	58,815
Plus or minus adjustments <sup>2</sup>	b	(44)	166
<b>Notional general income</b>	c = a + b	<b>56,692</b>	<b>58,981</b>
<b>Permissible income calculation</b>			
Percentage increase	d	3.70%	5.00%
Plus percentage increase amount <sup>3</sup>	f = d x (c + e)	2,098	2,949
<b>Sub-total</b>	g = (c + e + f)	<b>58,790</b>	<b>61,930</b>
Plus (or minus) last year's carry forward total	h	62	36
<b>Sub-total</b>	j = (h + i)	<b>62</b>	<b>36</b>
<b>Total permissible income</b>	k = g + j	<b>58,852</b>	<b>61,966</b>
Less notional general income yield	l	58,815	61,966
<b>Catch-up or (excess) result</b>	m = k - l	<b>36</b>	<b>-</b>
Plus income lost due to valuation objections claimed <sup>4</sup>	n	-	34
<b>Carry forward to next year <sup>6</sup></b>	p = m + n + o	<b>36</b>	<b>34</b>

### Notes

- (1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- (2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the *Valuation of Land Act 1916 (NSW)*.
- (3) The 'percentage increase' is inclusive of the rate-peg percentage, and/or special variation and/or Crown land adjustment (where applicable).
- (4) Valuation objections are unexpected changes in land values as a result of land owners successfully objecting to the land value issued by the Valuer General. Councils can claim the value of the income lost due to valuation objections in any single year.
- (6) Carry-forward amounts which are in excess (an amount that exceeds the permissible income) require Ministerial approval by order published in the *NSW Government Gazette* in accordance with section 512 of the Act. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.



## INDEPENDENT AUDITOR'S REPORT

### Special Schedule – Permissible income for general rates

#### North Sydney Council

To the Councillors of North Sydney Council

### Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of North Sydney Council (the Council) for the year ending 30 June 2025.

In my opinion, the Schedule is prepared, in all material respects in accordance with the requirements of the Local Government Code of Accounting Practice and Financial Reporting 2023–24 (LG Code) and is in accordance with the books and records of the Council.

My opinion should be read in conjunction with the rest of this report.

### Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Schedule' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

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

### Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to the special purpose framework used to prepare the Schedule. The Schedule has been prepared for the purpose of fulfilling the Council's reporting obligations under the LG Code. As a result, the Schedule may not be suitable for another purpose.

## Other Information

The Council's annual report for the year ended 30 June 2024 includes other information in addition to the Schedule and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements and Special Schedule 'Report on infrastructure assets as at 30 June 2024.

My opinion on the Schedule does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements.

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

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

## The Councillors' Responsibilities for the Schedule

The Councillors are responsible for the preparation of the Schedule in accordance with the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation of the Schedule that is free from material misstatement, whether due to fraud or error.

In preparing the Schedule, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

## Auditor's Responsibilities for the Audit of the Schedule

My objectives are to:

- obtain reasonable assurance whether the Schedule as a whole is free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the Schedule.

A description of my responsibilities for the audit of the Schedule is located at the Auditing and Assurance Standards Board website at: [www.auasb.gov.au/auditors\\_responsibilities/ar8.pdf](http://www.auasb.gov.au/auditors_responsibilities/ar8.pdf). The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited Schedule on any website where it may be presented
- about any other information which may have been hyperlinked to/from the Schedule.



Karen Taylor  
Delegate of the Auditor-General for New South Wales

30 October 2024  
SYDNEY

# North Sydney Council

## Report on infrastructure assets as at 30 June 2024

Asset Class	Asset Category	Estimated cost		2023/24 Required maintenance <sup>a</sup> \$ '000	2023/24 Actual maintenance \$ '000	Net carrying amount \$ '000	Gross replacement cost (GRC) \$ '000	Assets in condition as a percentage of gross replacement cost				
		Estimated cost to bring to the standard \$ '000	to bring assets agreed level of service set by Council \$ '000					1	2	3	4	5
<b>Buildings</b>	Buildings	68,866	68,866	2,522	2,655	155,790	264,346	13.3%	23.9%	38.7%	19.1%	5.0%
	Service concession buildings	12	12	-	-	31,635	34,323	30.3%	61.4%	8.3%	0.0%	0.0%
	Heritage buildings	500	500	-	-	835	2,944	0.0%	0.0%	83.0%	17.0%	0.0%
	<b>Sub-total</b>	<b>69,378</b>	<b>69,378</b>	<b>2,522</b>	<b>2,655</b>	<b>201,932</b>	<b>347,015</b>	<b>13.4%</b>	<b>24.3%</b>	<b>42.3%</b>	<b>16.2%</b>	<b>3.8%</b>
<b>Other structures</b>	Other structures	-	-	-	-	971	1,146	44.0%	56.0%	0.0%	0.0%	0.0%
	<b>Sub-total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>971</b>	<b>1,146</b>	<b>44.0%</b>	<b>56.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Roads</b>	Sealed roads	20,180	20,180	1,202	1,087	223,433	321,156	32.9%	37.8%	23.0%	5.9%	0.4%
	Footpaths	9,204	9,204	1,986	1,915	95,345	155,039	36.2%	35.3%	22.6%	5.6%	0.3%
	Other road assets	5,927	5,927	240	274	82,879	128,731	30.1%	40.9%	24.4%	3.9%	0.7%
	<b>Sub-total</b>	<b>35,311</b>	<b>35,311</b>	<b>3,428</b>	<b>3,276</b>	<b>401,658</b>	<b>604,926</b>	<b>33.1%</b>	<b>37.8%</b>	<b>23.2%</b>	<b>5.4%</b>	<b>0.5%</b>
<b>Stormwater drainage</b>	Stormwater drainage	30,140	30,140	801	779	188,479	270,451	58.9%	28.1%	1.8%	1.7%	9.5%
	<b>Sub-total</b>	<b>30,140</b>	<b>30,140</b>	<b>801</b>	<b>779</b>	<b>188,479</b>	<b>270,451</b>	<b>58.9%</b>	<b>28.1%</b>	<b>1.8%</b>	<b>1.7%</b>	<b>9.5%</b>
<b>Open space / recreational assets</b>	Swimming pools	60	60	-	-	2,931	7,547	52.0%	27.4%	19.8%	0.8%	0.0%
	Other	904	904	1,157	992	24,071	40,209	47.3%	25.7%	24.8%	2.0%	0.2%
	<b>Sub-total</b>	<b>964</b>	<b>964</b>	<b>1,157</b>	<b>992</b>	<b>27,002</b>	<b>47,756</b>	<b>48.0%</b>	<b>26.0%</b>	<b>24.0%</b>	<b>1.8%</b>	<b>0.2%</b>
<b>Other infrastructure assets</b>	Other	11,001	11,001	1,177	1,259	204,345	303,917	9.5%	50.6%	36.2%	2.0%	1.7%
	<b>Sub-total</b>	<b>11,001</b>	<b>11,001</b>	<b>1,177</b>	<b>1,259</b>	<b>204,345</b>	<b>303,917</b>	<b>9.5%</b>	<b>50.6%</b>	<b>36.2%</b>	<b>2.0%</b>	<b>1.7%</b>
<b>Total – all assets</b>		<b>146,794</b>	<b>146,794</b>	<b>9,085</b>	<b>8,961</b>	<b>1,024,387</b>	<b>1,575,211</b>	<b>29.1%</b>	<b>35.3%</b>	<b>26.3%</b>	<b>6.4%</b>	<b>2.9%</b>

(a) Required maintenance is the amount identified in Council's asset management plans.

### Infrastructure asset condition assessment 'key'

#	Condition	Integrated planning and reporting (IP&R) description
1	Excellent/very good	No work required (normal maintenance)
2	Good	Only minor maintenance work required
3	Satisfactory	Maintenance work required
4	Poor	Renewal required

## North Sydney Council

### Report on infrastructure assets as at 30 June 2024 (continued)

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5 Very poor Urgent renewal/upgrading required



# North Sydney Council

## Report on infrastructure assets as at 30 June 2024

### Infrastructure asset performance indicators (consolidated) \*

\$ '000	Amounts	Indicator	Indicators		Benchmark
	2024	2024	Restated 2023	Restated 2022	
<b>Buildings and infrastructure renewals ratio</b>					
Asset renewals <sup>1</sup>	<b>55,611</b>	<b>231.72%</b>	86.79%	150.63%	> 100.00%
Depreciation, amortisation and impairment	<b>23,999</b>				
<b>Infrastructure backlog ratio</b>					
Estimated cost to bring assets to a satisfactory standard <sup>2</sup>	<b>146,794</b>	<b>13.11%</b>	13.19%	11.07%	< 2.00%
Net carrying amount of infrastructure assets	<b>1,119,834</b>				
<b>Asset maintenance ratio</b>					
Actual asset maintenance	<b>8,961</b>	<b>98.64%</b>	108.32%	88.69%	> 100.00%
Required asset maintenance	<b>9,085</b>				
<b>Cost to bring assets to agreed service level</b>					
Estimated cost to bring assets to an agreed service level set by Council	<b>146,794</b>	<b>9.32%</b>	9.17%	7.49%	
Gross replacement cost	<b>1,575,211</b>				

(\*) All asset performance indicators are calculated using classes identified in the previous table.

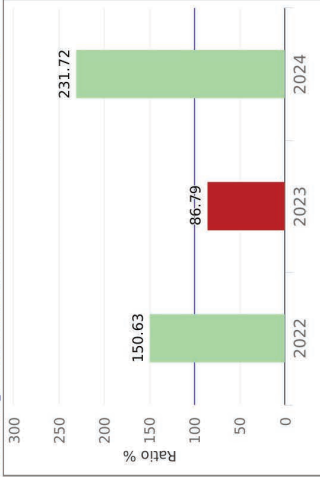
(1) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance. The high Infrastructure Renewal Ratio is inflated by the North Sydney Olympic Pool project. Excluding the \$38.2 million spent on the project, the renewal ratio stands at 66%, indicating that Council did not renew its other infrastructure assets at a sustainable rate during the year.

(2) Council has elected to use the estimated cost of fully renewing all infrastructure assets assessed to be in categories 4 (poor) and 5 (very poor condition) as the estimated cost to bring assets to a satisfactory standard.

# North Sydney Council

## Report on infrastructure assets as at 30 June 2024

### Buildings and infrastructure renewals ratio



Benchmark: — > 100.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

**Buildings and infrastructure renewals ratio**

To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.

**Commentary on result**  
23/24 ratio 231.72%

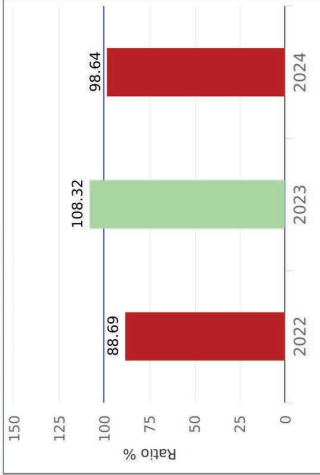
This result is heavily skewed by \$38.2 million spent on renewal of North Sydney Olympic Pool. In reality, renewals of other infrastructure were postponed to fund the pool. Excluding the pool, there is a significant underspend on renewals.

This will need to be addressed by improving Council's financial position.

Ratio achieves benchmark

Ratio is outside benchmark

### Asset maintenance ratio



Benchmark: — > 100.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

**Asset maintenance ratio**

Compares actual vs. required annual asset maintenance. A ratio above 1.0 indicates Council is investing enough funds to stop the infrastructure backlog growing.

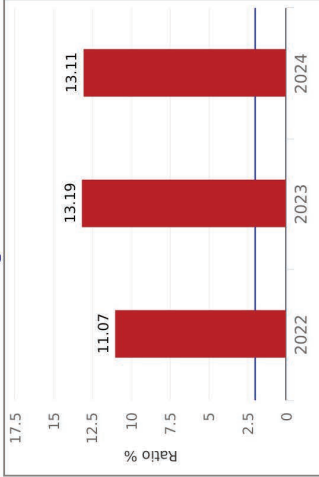
Ratio achieves benchmark

Ratio is outside benchmark

**Commentary on result**  
23/24 ratio 98.64%

The benchmark was slightly missed. This will need to be addressed by increased maintenance in coming years.

### Infrastructure backlog ratio



Benchmark: — < 2.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

**Infrastructure backlog ratio**

This ratio shows what proportion the backlog is against the total value of a Council's infrastructure.

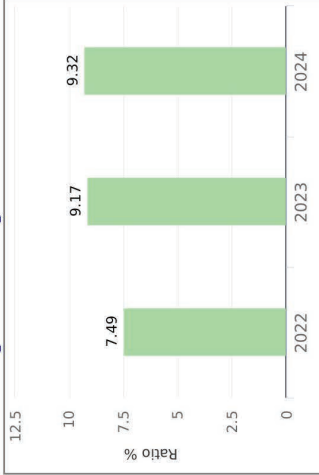
**Commentary on result**  
23/24 ratio 13.11%

It is estimated that \$146.8 million is needed to bring Council's to an acceptable condition. This will need to be addressed by improving Council's financial position.

Ratio achieves benchmark

Ratio is outside benchmark

### Cost to bring assets to agreed service level



**Cost to bring assets to agreed service level**

This ratio provides a snapshot of the proportion of outstanding renewal works compared to the total value of assets under Council's care and stewardship.

**Commentary on result**  
23/24 ratio 9.32%

It is estimated that \$146.8 million is needed to bring Council's to an acceptable condition.



## TRANSLATION SERVICE

If you do not understand this information, please ring the Translating and Interpreting Service (TIS) on 13 14 50, and ask for an interpreter in your language to contact North Sydney Council on (02) 9936 8100. This is a free service.

### CHINESE

如果您不明白本信息的内容，请致电翻译与传译服务(TIS) 13 14 50，然后请会说您母语的传译员接通North Sydney市议会电话(02) 9936 8100。这是一项免费服务。

### HINDI

यदि आप इस जानकारी को नहीं समझ पा रहे हैं, तो कृपया 13 14 50 पर अनुवाद और दुभाषिया सेवा (Translating and Interpreting Service (TIS)) को फोन करें, और नॉर्थ सिडनी काउंसिल से (02) 9936 8100 पर संपर्क करने के लिए अपनी भाषा के एक दुभाषिए के लिए अनुरोध करें। यह एक निःशुल्क सेवा है।

### JAPANESE

この案内の内容を理解できない場合には、13 14 50 の翻訳通訳サービス (TIS) にかけて、あなたの母国語の通訳者に(02) 9936 8100のノースシドニーカウンシルにつながるように伝えてください。当サービスは無料です。

### PORTUGUESE

Se você não entender estas informações, ligue para o Serviço de Tradução e Interpretação (TIS) em 13 14 50 e peça um intérprete em seu idioma para entrar em contato com o North Sydney Council em (02) 9936 8100. Este é um serviço gratuito.

### SPANISH

Si no comprende esta información, llame al Servicio de Traducción e Interpretación (TIS), en el 13 14 50, y solicite un intérprete en su idioma para ponerse en contacto con el Concejo Municipal de North Sydney, en el (02) 9936 8100. Este es un servicio gratuito

### KOREAN

본 내용이 잘 이해되지 않는 경우에는 통번역 서비스(TIS) 13 14 50번에 전화해서 한국어 통역사에게 노스 시드니 카운슬 전화 (02) 9936 8100 번으로 연결을 요청하시기 바랍니다. 이 서비스는 무료입니다.



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