

Annual Report

2021/22



northern
beaches
council

Acknowledgement of Country

We acknowledge the Traditional Custodians of the Northern Beaches. We acknowledge Elders past, present, and emerging and the spirits and ancestors of the Clans that lived in this area. By these words we show our respect to all Aboriginal people.



Northern Beaches Council**Dee Why**

725 Pittwater Road
Dee Why, NSW. 2099
Entry via Civic Drive

8.30am - 5pm
Monday - Friday

Manly

1 Belgrave Street
Manly, NSW. 2095

8.30am - 5pm
Monday - Friday

Mona Vale

Village Park
1 Park Street
Mona Vale, NSW. 2103

8.30am - 5pm
Monday - Friday

Avalon Beach

59A Old Barrenjoey Road
Avalon Beach NSW. 2017

9am - 12pm and
1pm - 4.30pm
Monday - Friday

1300 434 434
council@northernbeaches.nsw.gov.au
northernbeaches.nsw.gov.au

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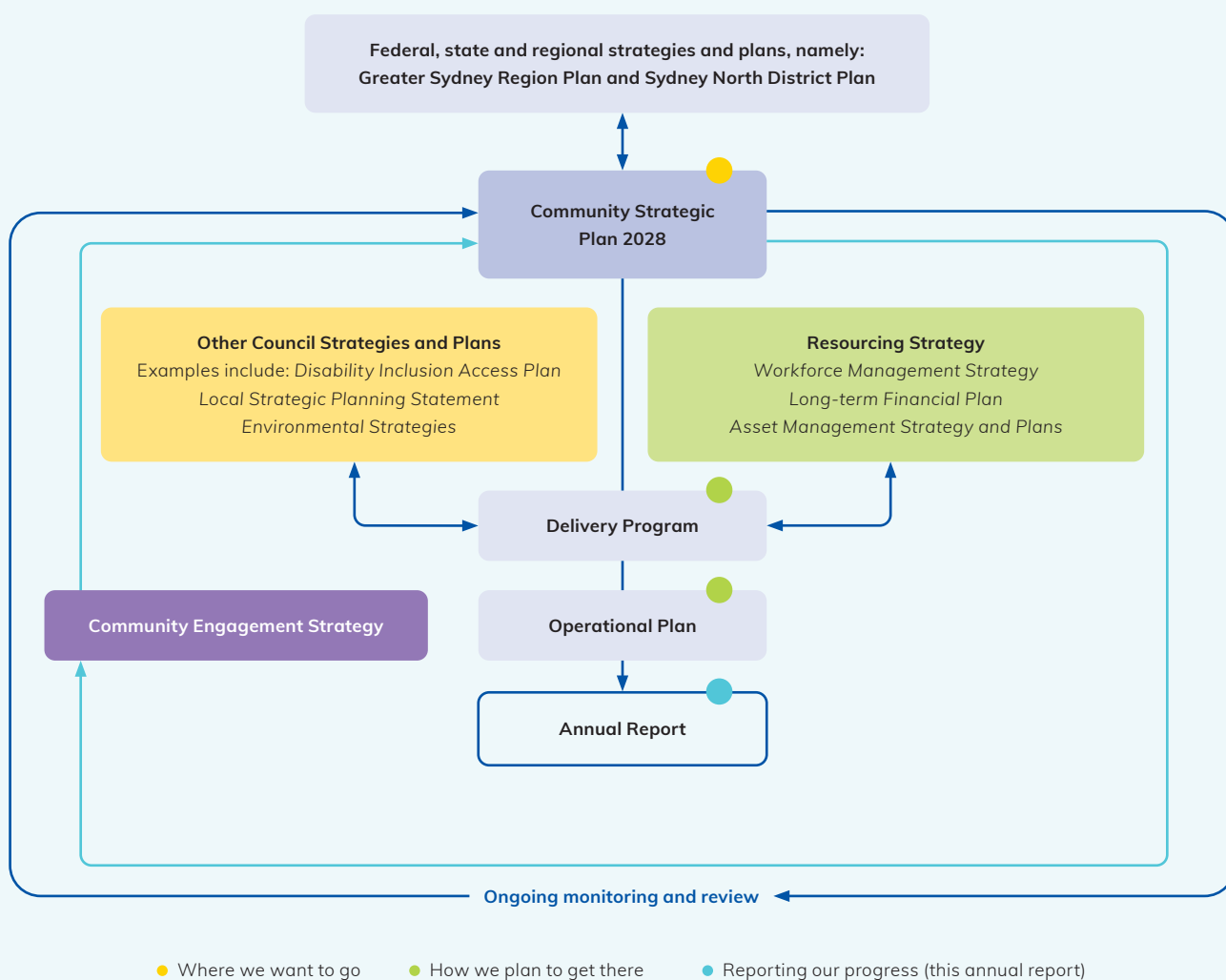
About this report

Welcome to Council's annual report for the 2021/22 financial year. This document reports on the principal activities undertaken by Council to meet the goals of the Community Strategic Plan 2028 during the last year.

The annual report is an important part of Council's legislated planning and reporting framework as shown in Figure 1.

Figure 1

Integrated planning and reporting framework



Community engagement

Community engagement is an essential part of good governance at the Northern Beaches Council, enabling us to make better decisions and deliver more aligned outcomes for our community.

The engagement for the draft Delivery Program and Budget 2021-2025 was planned, implemented, and reported in accordance with Council's Community Engagement Matrix.

A Delivery Program project page was established on our Have Your Say website with information provided in an open, inclusive, and accessible format. This included:

- a breakdown of 12 local areas into summary snapshots of projects and initiatives
- five themed fact sheets including the budget, service improvements, footpath and road re-sheeting projects video presentations covering the budget and capital works
- a summary animation of highlights and online map of capital projects
- five stakeholder meetings (two face to face and three online).

The public exhibition was promoted through our regular email newsletter and social media channels to ensure our community was aware of the opportunity to have their say. This resulted in 8,897 visitors to the online project page including 165 video views.

Feedback was captured through an online submission form embedded into the project page with a total of 526 submissions received from our community. Staff consolidated all feedback into a community engagement report and assessed ways to incorporate findings into the final program. The program and budget were both adopted by the Council in June 2021.


As for ongoing engagement throughout the year, we engaged on a total of 130 projects and received almost 10,000 responses from our community.

Significant projects included:

- *Planning Our Sustainable Future* - Discussion Paper
- *Draft Resilience Strategy - Withstand. Adapt. Thrive*
- *Frenchs Forest Town Centre Development Control Plan*
- *Wakehurst Parkway Flood Mitigation*
- *Trails and connectivity at Manly Dam, and Curl Curl to Freshwater*
- *Ivanhoe Park (including Manly Oval) Masterplan.*

Listening and responding to what our community and stakeholders have to say is all part of our commitment to putting our community at the centre of everything we do at Northern Beaches Council.

Our Community's vision



Northern Beaches - a safe, inclusive and connected community that lives in balance with our extraordinary coastal and bushland environment

Our Purpose



Partnering with the community to protect, improve and create our future

Trust

**being open brings
out our best**

- Be transparent and honest through open two way communication
- Be sincere by actively listening to others and encouraging a shared understanding
- Be courageous by taking and sharing accountability
- Be adaptable and receptive to change

Teamwork

**working together
delivers**

- Be caring by thinking of the needs of others
- Be flexible to focus on a common goal by considering the diverse views of others
- Be loyal, supportive and helpful towards other people to develop harmonious relationships
- Be open to share knowledge and to recognise the contributions of others

Respect

**valuing everyone
is how we make
a difference**

- Be inclusive and culturally aware of others
- Be polite and have a genuine concern for the wellbeing of others
- Be prepared to give and receive feedback
- Be aware of your personal impact on others

Integrity

**we are proud
of doing what
we say**

- Be reliable by honouring promises and meeting goals and deadlines
- Be honest by taking responsibility for your decisions and actions
- Be confident towards challenge in the pursuit for excellence
- Be familiar with policies and procedures and act lawfully at all times

Service

**we care as
custodians for
the community**

- Be focused on delivering the highest quality service in everything we do
- Be proactive and take ownership of the service provided internally and externally
- Be dedicated to making a difference to our community, protecting our environment and encouraging innovation
- Be proud to promote our vision and values

Leadership

**everyone has a
leading role**

- Be encouraging of others to enable problem solving and innovative ideas
- Be inspiring by fostering a workplace that supports continuous learning and efficiency
- Be work safe
- Be a role model of the values and behaviours



Year in review



Message from the Mayor

What a 12 months! With ongoing challenges from the COVID pandemic and several natural disasters, 2021/2022 continued to test us all on many levels requiring resilience and adaptability.



Through all this though, Council remained focused on delivering services, programs, and activities, (in many cases online or virtually), to support the entire Northern Beaches community.

These challenging events did little however to stifle our progress against Council's delivery program. Over \$76.9m of capital works have been completed. I am extremely proud that we were able to complete the new Mona Vale Surf Club, featuring elevated glass pavilions to showcase the stunning views, along with Aboriginal art integrated into various aspects of the building and its outdoor spaces. The \$10m project has increased capacity for all in our local community and helps serve the club (serving our local community and its visitors) for many decades to come.

With the lifting of the lockdown restrictions, Council was quick to deliver several events to drive visitation back to our town centres, reinvigorating local businesses and lifting the spirits of the local community. We held the first mass participation event in NSW after the lockdowns, with the Sun Run attracting over 4,300 participants. Likewise, Taste of the Beaches and Play Manly brought thousands of visitors back to the beaches and delivered big financial boosts for businesses.

In a first of its kind in NSW, we delivered an innovative library service with the introduction of a custom-built Creative Library at your Manly Library. The space not only provides opportunities for our community to connect and learn with local artists through exhibitions, but also provides an opportunity for the community to explore their own creativity in a welcoming and accessible space. It's pretty cool.

Council's outstanding efforts in delivering key infrastructure projects was recognised with the *Excellence in Infrastructure Stormwater NSW Award 2021* for the upgrade to the Manly Beach stormwater asset. This high-profile project in a sensitive location at Manly, involved Council and the community working together to ensure a fantastic result for the beach aesthetic and a significant reduction in stormwater pollution discharging into the ocean. Win and Win for our community.

Another great achievement for Council was the recognition by Dementia Australia for all the work we are doing to become a Dementia Friendly organisation. We are the first council in Sydney to receive this recognition, and it is a significant step towards creating a more connected community.

If 2021/22 has taught us anything, it is that nothing much dampens the spirit of the Northern Beaches community and that together we can rise to any challenge. I am confident that the work we have done in planning, preparing, and delivering services focused on supporting the wellbeing and economic prosperity of our community, has strengthened our resilience and ensured our continued growth for generations to come. Thank you to you for your personal contributions to the community. And a big thanks to all of our Staff on behalf of the elected body and the community we serve. Its been a massive challenge the likes of which very few will understand. You have all excelled and it is appreciated.

Michael Regan
Mayor



Message from the Chief Executive Officer

Like most organisations we started 2020/21 feeling the drain of the ongoing pandemic and restrictions. We were also tested by a series of unprecedented rain events that severely impacted our community.



While our Incident Management Team was well prepared, the frequency and ferocity of storms left a trail of destruction. I am proud of the swift response from our crews, clearing and cleaning to make safe our public spaces.

Through all this, Council was focussed on the safety and well-being of our community and local businesses. We ensured access to our open spaces and beaches by developing a COVID Summer Action Plan (that became the government's template on how to keep public spaces open). We maintained connection with the community by pivoting to a Library2U home delivery service.

This was so we could play a significant and positive impact on the mental and physical well-being of our community.

We established a Business Support Service - cutting the red tape to streamline Council services and importantly filling the gap with clear advice on how to access the different support offerings from the Federal and State government.

Since the start of the Pandemic, Council has provided \$41m in financial support for our community, with rates relief, removing outdoor dining fees, direct grants and much more.

It was tough and stretched the Council, but we recognised that to achieve our strategic outcomes we needed to be a strong financially sustainable Council.

This year Council continued its commitment to act on climate change and creating a net zero carbon future. To date we have exceeded our 2040 target to reduce corporate emissions by 60%, slashing emissions by about 80% well ahead of schedule. The steps taken to achieve these results were recognised with our Council winning the prestigious national *Cities Power Partnership Renewable Energy Achievement Award*.

In June 2022 Council adopted the *Northern Beaches Resilience Strategy*. This strategy aims to build the collective resilience of our community by responding to short and long-term shocks and stresses which include planning for coastal protection, responding to rain events, and longer-term planning such as improving housing affordability and management of climate impacts through planning decisions.

I'm proud that we continue to be recognised as industry leaders with over 40 award recognitions in this year, demonstrating the depth and capability of our workforce.

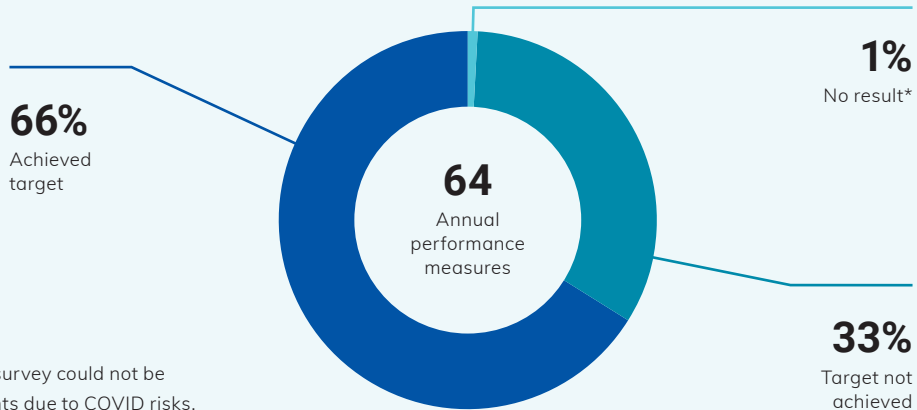
In December 2021, the community elected a new Council. I would like to congratulate the Councillors who were reappointed and welcome the new members. One of the key roles of the incoming Council was to review the *Community Strategic Plan (CSP)* and set Council's priorities for the next four years. This involved a review of CSP 2028, tapping into community research and feedback captured in the last five years. The result is a revised CSP 2040, with a 20-year focus which was adopted by Council in June 2022.

I would also like to take this opportunity to acknowledge and thank the outgoing Council of 2017-2021 for their leadership in enhancing services Council provides to the community.

It is clear to me we have the right people and processes in place to continue our journey of adaption and transformation to face both current and future challenges with confidence. Together we can withstand, adapt, and most importantly thrive.

Ray Brownlee PSM
Chief Executive Officer

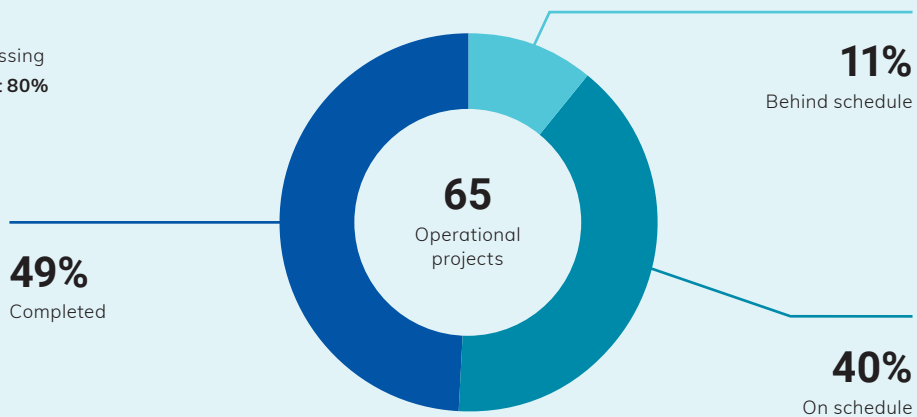
Annual performance measures



*The Home Library survey could not be conducted with clients due to COVID risks.

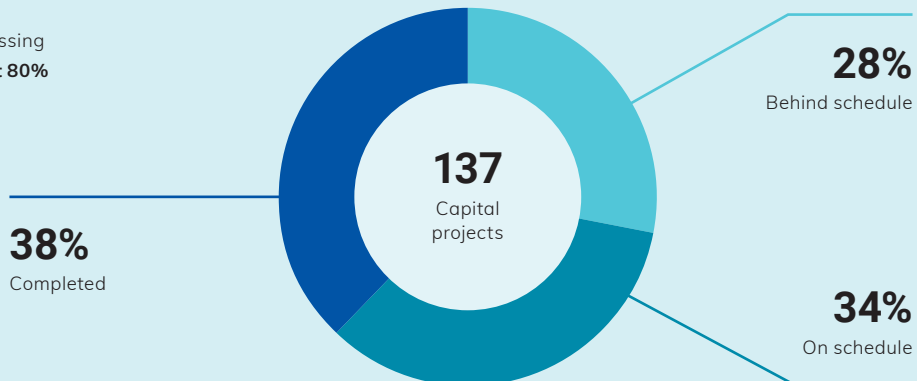
Operational projects

89%
completed or progressing
on schedule - **Target 80%**



Capital projects

72%
completed or progressing
on schedule - **Target 80%**



Resilience and adapting to climate change

Council adopted the *Northern Beaches Resilience Strategy - Withstand. Adapt. Thrive* in June 2022. This Strategy aims to build the collective resilience of our community to a range of shocks and stresses now and into the future.

Council responded to several significant challenges this year including COVID, and major storm events in December 2021 and March 2022. Council worked with various government and community groups to minimise the impact on our community and enable a faster recovery. Effective partnerships and systems help ensure resilience, and this year this included:

- ongoing facilitation of the Local Emergency Management Committee, which comprises all emergency services and supporting agencies across the Northern Beaches
- participation in multi-agency training exercises including bush fire and Manly Dam emergencies
- continued improvement of the Emergency Operations Centre (EOC) through a NSW Government Backbone Emergency Operations Centre grant.

Development of a new Emergency Preparedness tool on the Council website now enables our community to identify and understand local threats, and provides resources on how to prepare, respond and recover from emergencies.

The 'Climate Resilient Materials for Infrastructure Assets (Practice Note 12.2)' was launched in November 2021. This is a professional industry guide to help councils respond to climate change by extending the useful life of assets, reducing maintenance costs, and switching to low carbon infrastructure. Council co-authored the industry guide with Dubbo Regional Council and the Institute of Public Works Engineering Australasia.

Council adopted a new Asset Management Strategy and Asset Management Plan in June 2022. This ensures our assets are managed responsibly for the long term, for climate change adaptation and resilience. We also commenced a Climate Change Risk Assessment on our operations, assets, and services to improve our risk management.



2021/22 financial summary

Council's Net Operating Result for the 2021/22 financial year was a \$61.1m surplus, or \$17.7m if grants and contributions received for capital expenditure purposes are excluded. We delivered a capital works expenditure program of \$76.9m and repaid \$5.0m in loans.

We have met all financial and asset performance benchmarks set by the Office of Local Government.

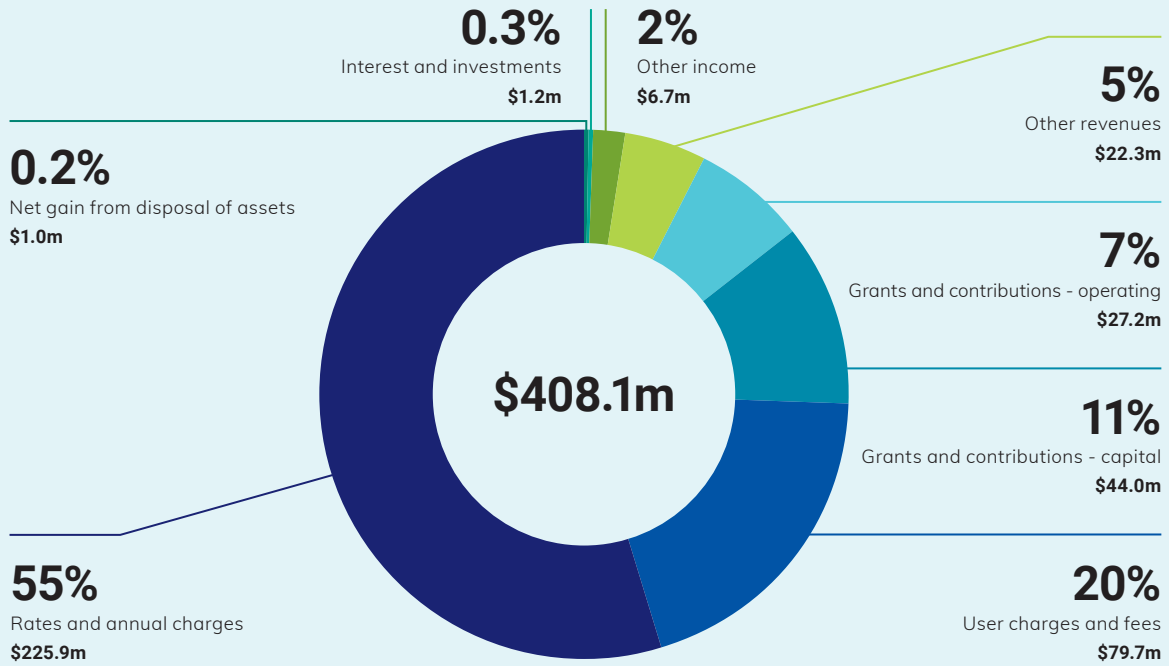
Our financial results over the past three financial years were significantly reduced by the impact of COVID pandemic restrictions on operations and the support measures in place for the community. The net cost of the COVID pandemic in 2021/22 was \$12m including losses due to service impacts along with small business and community support packages. Income was significantly higher than the previous year while operating expenses decreased (income ↑ \$42m (12%); operating expenses ↓ \$19m (5%)). While income was impacted by the closure and reduced use of Council facilities due to COVID restrictions, this was offset by a number of favourable items including \$71m in grants and contributions (\$25m higher than the previous year). Expenses included lower legal fees (\$8.5m) as the previous year included additional costs for the settlement of legal proceeding and lower community subsidies (\$3.3m) as the prior year included a COVID rates notice subsidy.

Council provided support to the community including relief for tenants and waiving of outdoor dining and merchandise fees. Expenditure was adjusted to provide capacity to respond to the pandemic and retain our long term strong and sustainable position. The Delivery Program adopted by Council in June 2022 is focused on recovery and rebuilding our working capital into the future to support the resilience of the organisation to, again, sustain unexpected events into the future.

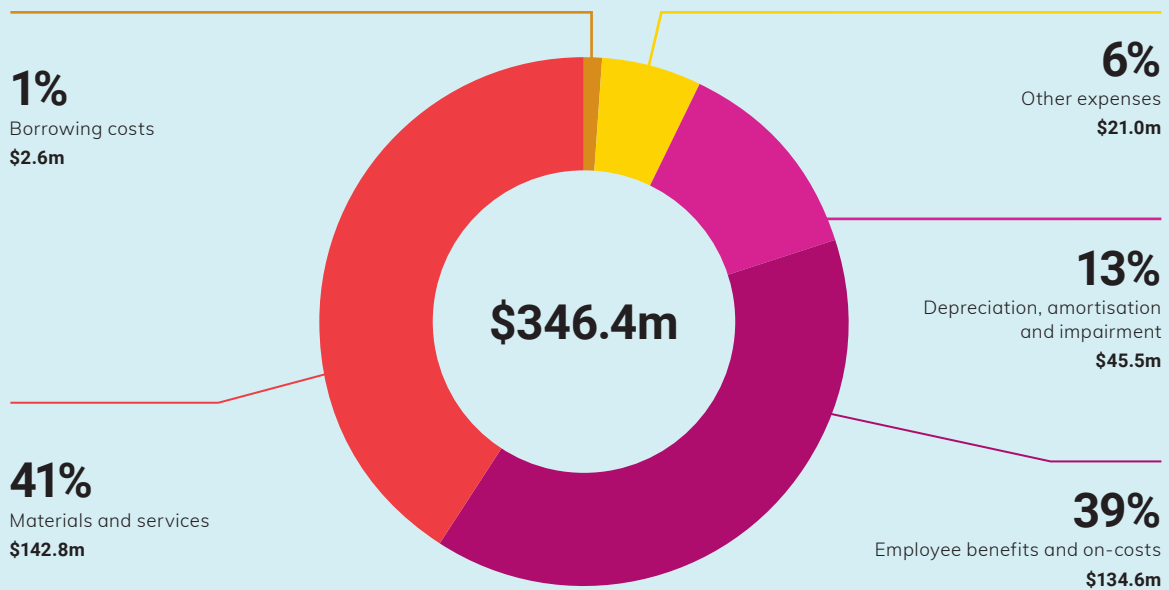
Council's Financial Statements 1 July 2021 to 30 June 2022 contain more detail on our financial position.

Figure 3
Financial performance summary

Income



Operating expenses



Delivering on our Priorities

Environment and sustainability

Leading and empowering our community to live sustainably and protect biodiversity. We tackle complex environmental challenges related to climate change, population growth, consumption, and waste.

● Environment

Protection of the Environment

Environmental Sustainability

● Social

Places for People

Community and Belonging

● Economic

Vibrant Local Economy

Transport, Infrastructure and Connectivity

● Civic

Good Governance

Partnership and Participation

Key achievements 2021/22

Adapting to climate change

Council adopted the *Northern Beaches Resilience Strategy - Withstand. Adapt. Thrive* in June 2022. This Strategy aims to build the collective resilience of our community to a range of shocks and stresses now and into the future.

The 'Climate Resilient Materials for Infrastructure Assets (Practice Note 12.2)' was launched in November 2021. This is a professional industry guide to help councils respond to climate change by extending the useful life of assets, reducing maintenance costs, and switching to low carbon infrastructure.

Council adopted a new Asset Management Strategy and Asset Management Plan, which ensure our assets are managed responsibly for the long term, for climate change adaptation and resilience.

Advancing sustainability

Nearly 13,000 people participated in sustainability education sessions, plus another 700 customers came to explore environmental resources at our Environment Centres.

The community Solar Conversations program was launched, providing for 140 personal conversations with residents to assist them in their solar journey. Over 1,500 new solar installations were reported in the Northern Beaches area this year, including at three schools.

Managing aquatic environments and stormwater

To keep the stormwater network operating effectively, this year 850m of pipelines were remediated, 40 pits were reconstructed, 200m of pipes and culverts were upgraded, and 8,200m of pipes were inspected by CCTV.

Important recovery works were undertaken at various points throughout the year to help counteract the flooding and overland flow damage caused by major weather events including selected beach scraping, coastal landslip, and geotechnical inspections.

Council's project 'Manly - Safe and Beautiful Once Again' won the Project Award at the Stormwater NSW Awards. This project removed an unsightly broken pipe from the beach and replaced it with a modern underground Gross Pollutant Trap system, which significantly reduces stormwater pollution into the ocean.

Biodiversity management and community action

Council's Bushland management program worked on restoring bush and riparian areas across more than 1,000ha at 260 sites. Over 7,400 local native plants were planted, increasing the extent and quality of habitats for many threatened species.

Invasive Species staff responded to 330 customer requests relating to weeds and pest animals while Bushland Management Officers responded to customer requests for hazardous trees, bush fire hazard complaints and environmental damage reports in bushland reserves.

Our community has also been very active with over 400 people volunteering 4,500 hours in Bushcare, community nurseries and the Friends of Cabbage Tree Bay.

Delivering on our Priorities

Health and recreation

We support our community in being healthy and active providing inviting places to use to enjoy the outdoors. These projects also increase opportunities for physical activity and active play.

● Environment

Protection of the Environment

Environmental Sustainability

● Social

Places for People

Community and Belonging

● Economic

Vibrant Local Economy

Transport, Infrastructure and Connectivity

● Civic

Good Governance

Partnership and Participation

Key achievements 2021/22

Upgrading open spaces

Council's commitment to developing accessible and attractive open spaces has been recognised by the peak industry body in awarding Park of the Year for Lionel Watts Reserve within Frenchs Forest Showground. This park has been transformed from a large underused open space to a vibrant and inclusive park that promotes greater recreation and social connectivity within the community.

Enhancing sporting facilities

This year an agreement was reached with NSW Government to share access to two school sports fields at the Northern Beaches Secondary College campuses at Cromer and Freshwater. These fields are now available to the community for local sport.

Council provided \$100,000 to eight sporting groups through the Sport and Recreation Infrastructure Grants helping fund improvements in a range of facilities, clubhouses, and tennis court lighting.

A sportsground amenities audit was completed and will guide development over the next 10 years to make our amenities female and family friendly, as well as inclusive and accessible.

Keeping everyone safe at the beach

Our beaches were popular with nearly 10 million visitors this year. With safety as a top priority, there were 317,444 preventative actions by Council lifeguards and volunteer lifesavers, as well as 1,372 rescues and 4,045 first aid cases.

To improve surveillance, additional portable Lifeguard Huts were installed at North Steyne and South Curl Curl beaches while at Shelley Beach, an emergency duress alarm was installed to allow for faster response to emergencies.

Creating vibrant commercial centres

Works throughout the year kept our commercial areas safe and attractive with maintenance of paving, gardens, seating, and other furniture. Extra seating was also installed in a variety of locations from Terrey Hills to Balgowlah to Palm Beach.

St David Avenue Park in Dee Why was rejuvenated with new seating and landscaping, creating an attractive place to wait for the bus. The timber boardwalk also provides access to new public amenities in the adjacent Carlyle Building on Pittwater Road.

With funding from two Greener City Grants, advanced trees were planted in areas with minimal tree canopy in commercial and industrial areas in Brookvale, Roseberry Street Balgowlah, and Condamine Street Manly Vale.

Managing urban trees

This year over 8,600 trees were planted in public spaces across the Northern Beaches, and an additional 128 were provided to the community as plant give aways. We also managed over 700 applications to remove or prune trees on private land, with Council requiring a new tree be planted for each one removed.

We also responded to over 7,000 community requests regarding trees on public land, with over 1,200 resulting from storm events. Audits of street trees were completed in Narrabeen ward to identify risks and to reduce tree failure. Future planning is also being addressed in a Tree Canopy Plan which is in preparation for the Northern Beaches.

Delivering on our Priorities

Planning for the future

We are planning holistically with the community for a future that is liveable and sustainable, protects our environment and neighbourhoods, and is supported by infrastructure and local jobs.

● Environment

Protection of the Environment

Environmental Sustainability

● Social

Places for People

Community and Belonging

● Economic

Vibrant Local Economy

Transport, Infrastructure and Connectivity

● Civic

Good Governance

Partnership and Participation

Key achievements 2021/22

A strategic approach

The *Local Housing Strategy* was adopted by Council in April 2021 and approved by the Department of Planning and Environment in December 2021. The Strategy will enable more diverse and affordable housing at our strategic and local centres such as Frenchs Forest, Brookvale and Mona Vale.

We also continued implementing our 20-year *Local Strategic Planning Statement* which sets out our holistic and strategic approach to land use across the Northern Beaches. The full report is in the Statutory Returns in this report.

Local Environmental Plan in development

Work is progressing on the new *Northern Beaches Local Environmental Plan (LEP)* and *Development Control Plan (DCP)* to provide the key rules for future planning and development replacing Council's current four LEPs and DCPs.

A *LEP/DCP Discussion Paper* was exhibited from June to September 2021. Almost 400 submissions were received, emphasising the community's desire to protect the natural environment, retain unique local character and ensure that the right type of housing is in the right place. Other feedback reflected expectations that Council will be a leader in sustainability, address the climate emergency, and require that new buildings be well-designed and resource efficient.

Planning our places

Several planning tools will bring life to the new Frenchs Forest precinct. In April 2022 Council endorsed the Frenchs Forest Town Centre DCP, and in May also endorsed the Frenchs Forest Contributions Plan. The Frenchs Forest Contributions Plan has now been forwarded to IPART for review.

Planning the future of our town centres at Avalon, Mona Vale and Manly has been the focus this year.

- The *Avalon Beach Place Plan* was publicly exhibited in 2021, and community feedback was considered in shaping the final plan, due for Council endorsement in July 2022.
- Development of the *My Place: Manly Place Plan* through the year has included the vision, principles, and priorities for Manly. This is being further developed following the completion of the *Night Time Economy Study*.
- A draft framework for the *Mona Vale Place Plan* was developed following initial community engagement to capture ideas and aspirations for the area.

Development assessment

Over 2,400 applications were lodged for assessment this year. This was comprised of 1,797 development applications (DAs), 646 modifications of consent and 19 review of determination applications. To help applicants walk through the process 230 pre-lodgement meetings were held.

With a strong focus on improving customer service and experience, several changes were made this year. A range of processes were digitised or improved for a better online service to the community including:

- DA Pre-Lodgement meetings so applicants can now apply, book, and pay online
- fee calculator now includes a wider range of applications
- online payments for Council-issued Subdivision Certificate applications
- subdivision webpage updates to assist applicants with the use of the NSW Planning Portal.

Delivering on our Priorities

Community and creativity

We enhance our public places and community cohesion through social services, arts, creativity, libraries, and inclusion.

● Environment

Protection of the Environment

Environmental Sustainability

● Social

Places for People

Community and Belonging

● Economic

Vibrant Local Economy

Transport, Infrastructure and Connectivity

● Civic

Good Governance

Partnership and Participation

Key achievements 2021/22

Focus on community needs

Despite the challenges of COVID and adverse weather events during 2021/22, Council continued to provide an array of programs which was well supported with engagement from the community including:

- over 600 people participated in the *It Takes a Village* program which was launched in April 2022 to inspire and equip the local community to increase social connections across the Northern Beaches
- *A Big Ideas Forum, The Kindness Revolution: An evening with Hugh Mackay* was held in March at Glen Street Theatre with around 200 people
- an exhibition for International Day of People with Disability featuring an array of artworks showcasing the skills of local students with disability at Warringah Mall Library
- continued collaboration with key housing and community partners on the Northern Beaches Homelessness Interagency and Case Coordination Group
- hosting the second Northern Beaches Suicide Response Roundtable in May 2022.

Arts and Culture Programs

The Arts and Creativity Grants provided \$93,177 in funding support to local creatives while the Creative Toolkits workshops provided advice and support. A new temporary gallery was opened in the Mona Vale Civic Centre to complement the Mona Vale Creative studios. The Avalon Creative Space and Curl Curl Creative Space, hosted a range workshops and exhibitions.

The Eramboo Artist in Residence program continued, and a Create at Home program supported local artists and participants through the COVID lockdowns. The new Environmental Art and Design Prize attracted national attention and participation, bringing three high quality exhibitions to Northern Beaches venues.

Library Service

In a first of its kind, Council delivered an innovative library service with the introduction of a custom-built Creative Library at the Manly Library. The space not only provides opportunities for our community to connect and learn with local artists and exhibitions but also provides an opportunity for them to explore their creativity in a welcoming and accessible space.

New Amenities, Lifeguard facilities and Mona Vale Surf Life Saving Club

The new lifeguard facility and public amenities were opened in Apex Park at Mona Vale, providing an accessible cubicle, a family cubicle, and an ambulant cubicle. The lifeguard facility is now centrally located with stunning views across the beach and the new amenities have improved capacity and accessibility, with additional showers, toilets and provision for baby change facilities.

Within the same precinct, a brand-new fit-for-purpose surf lifesaving club building at Mona Vale was officially opened on 5 June 2022. Set over two levels on 1690m², the spacious and environmentally friendly clubhouse includes a new cafe, restaurant, nippers' facilities, storage for the local board riders club, function space, a first aid room, family change facilities, and improved accessibility.

Delivering on our Priorities

Vibrant centres and business

We encourage vibrant town and village centres which reflect our character and heritage. These activated places foster a sense of community, thriving small business and local employment.

● Environment

Protection of the Environment

Environmental Sustainability

● Social

Places for People

Community and Belonging

● Economic

Vibrant Local Economy

Transport, Infrastructure and Connectivity

● Civic

Good Governance

Partnership and Participation

Key achievements 2021/22

Northern Beaches Economic Development Strategy

During the year, Council developed a draft Northern Beaches Economic Development Strategy (EDS), to guide decision making to deliver a thriving and sustainable economy over the next 10 years and beyond. The draft EDS has been informed through extensive local business engagement, including a series of one-to-one interviews with range of businesses and education providers, a business survey and number of workshops and briefings with the Economic & Smart Community Strategic Reference Group.

Community engagement

Community consultation was undertaken on a total of 130 projects. Significant projects engaged on included:

- Frenchs Forest Town Centre Development Control Plan
- Draft Resilience Strategy - *Withstand. Adapt. Thrive*
- Manly Dam Link Trail
- Planning Our Sustainable Future - Discussion Paper
- Ivanhoe Park (including Manly Oval) Masterplan and Plan of Management
- Wakehurst Parkway Flood Mitigation.

Partnerships

A number of major partnerships were delivered including:

- The first year of Council's new partnership with Surf lifesaving New South Wales (SLSNSW) to support the delivery of the State Championships
- VolleyFest
- World Surf League (WSL) Surf Pro.

The SLSNSW Championships and VolleyFest were significantly impacted by the floods at the time with only a small program being able to proceed. World Surf League ran their full Challenger Series and added one round of the World Long Board Championships to the program.

Business Support

The Business Support Service continues to provide support to our community and has managed 521 cases. Most enquiries have been financial support (Council and NSW Government) for businesses impacted by COVID, as well as changing business restrictions. There have also been a significant number of enquiries for setting up a business on the Northern Beaches, especially home-based businesses, and outdoor permits.

In response to the flood event on the Northern Beaches in March, the business support team visited 21 village/town centres and spoke to approximately 100 affected businesses, offering support. Once government grants were available the team revisited businesses with flyers on flood support available to them.

In March 2022, Council held a business event at Dee Why RSL on the topic of *Rethinking Your Business and Build Success in Uncertain Times* as part of the NSW Government Small Business Month. This included a workshop run by Realise Business on how to prepare for and manage shocks and stresses, acknowledging the challenges facing our business community in recent times, because of COVID and storm events.

Council launched the *Back to Business* program in September 2021 to help businesses reopen in-line with the NSW roadmap to recovery. Businesses submitted their ideas through an online form for how Council could support them to re-open under COVID restrictions.

Delivering on our Priorities

Connected transport

Creating a safe, inclusive, and connected community through our transport network, infrastructure and active travel links. We advocate for better road corridors, public transport and planning for a growing community.

● Environment

Protection of the Environment

Environmental Sustainability

● Social

Places for People

Community and Belonging

● Economic

Vibrant Local Economy

Transport, Infrastructure and Connectivity

● Civic

Good Governance

Partnership and Participation

Key achievements 2021/22

Expanding our active travel network

New footpaths, renewing existing footpaths and kerb ramps are paramount for pedestrian safety. We completed 20 new footpaths, improved active travel options, and added 8.4km of footpaths to Council's network.

The Active Travel program delivering projects through the Active Transport and Federal Stimulus funding has constructed four shared paths. Upgrades have been made to approximately 3km of new and renewed road kerb and gutter and 54 pedestrian access kerb ramps to improve access for people with a disability and parents with prams.

Responding to storm events

During the February and March storm events Council undertook road closures, installed safety barricades, fixed potholes, flooding and drainage related issues and reinstalled damaged signs. Our team responded to over 5,100 requests including potholes, blocked drains, stormwater and flooding, footpath and roadside maintenance issues. In addition to this the team also responded to approximately 200 landslips and sinkholes managing geotechnical professionals and contractors to clear the road network of debris and maintain a safe transport network.

Making our roads safer

Our road (sealed and unsealed) and bridge network is 844km in length. Some of the key projects over the past year included:

- 67 sections of road resurfacing, to a total of 58 streets spanning 13km of the road network at a cost of \$7.84m
- a raised pedestrian and bicycle crossing on Campbell Avenue, Dee Why, making it safer cross to cross
- traffic calming works on Anana Road, Elanora Heights reducing traffic speeds through this school zone area
- funding from the Federal Stimulus School Zone Infrastructure Program, totalling \$8,57m over 18 months, prioritised the development and delivery of road safety infrastructure projects around local schools
- the Australian Government's *Black Spot Program* targeting specific road locations to reduce the further risk of high frequency crashes occurring.

Road safety education programs

This year Council delivered a variety of programs to the community in relation to road safety including:

- engaging with 272 families, for free child car seat restraint checks
- school road safety audits at five local schools with a student population of 2,500
- distribution of the Roads Safety calendar to over 10,000 people from 60 local outlets
- a 'Share the Road' safety campaign to support safer driving by motorists and encourage more people to ride bikes on our local roads to ease traffic and parking congestion
- 'Driving off to a good start' online workshops were run for supervisors of learner drivers.

Working with partners to deliver better outcomes

We are proud to work with the NSW and Federal Government to deliver services and improved facilities to our community through one off grant funding received in 2021/22.

Grants secured



The following projects are being funded under a grant from the Australian Government:

\$2,836,664 towards footpaths, cycle ways and road re-sheeting programs funded under the Local Roads and Community Infrastructure Programme.

\$20,000 from the National Australia Day Council towards making our Australia Day 2022 events COVID safe.



The following projects have secured grant funding and will be proudly funded by the NSW Government and Council:

Department of Planning, Industry and Environment

\$2,137,080 from the Places to Roam program for the Pipeline Active Transport Corridor to provide an off-road connection to encourage cycling and walking between Ku-ring-gai and the Northern Beaches LGAs.

\$1,550,000 from the Places to Roam program for the McKillop Park Boardwalk and Artwork; a stunning addition to the Great Coastal Walk wrapping around the Freshwater headland and connecting existing paths to Curl Curl beach.

\$799,720 from the Metropolitan Greenspace Program for two projects. Upgrades to the North Harbour Reserve and to the pathway between Bayview and Church Point, improving accessibility and connectivity.

\$500,000 from the Streets as Shared Spaces Program to reconfigure traffic flow and provide increased space for pedestrian traffic to move safely around the area.

\$342,488 from the Crown Reserves Improvement Fund to fund nine projects including weed management projects at Wakehurst Parkway, Allenby Park, Griffith Park, and Harbord Lagoon.

\$252,230 from the Places to Swim program and **\$149,920** from the NSW Government for the Community Building Partnership Program for the upgrade and expansion of the existing public amenities at Rowland Reserve to be fully accessible and meet the needs of all visitors to the reserve.

\$165,000 from the Everyone Can Play Program to upgrade Forestville Memorial (Poppy) Park playground and address accessibility and safety issues.

\$136,000 from the Coastal Estuary Implementation Program for three dune restoration projects at North Narrabeen, Curl Curl, and Dee Why.

\$80,000 to support digital integration of the Council's IT systems with NSW Planning Portal Online DA Version 2.

\$50,000 from the Greener Neighbourhoods Grant Program to implement both the Northern Beaches Urban Tree Plan and the Tiny Forest Project.

\$14,930 from The Festival of Place - Summer Night Fund to deliver a series of family friendly activations, bringing communities together in a COVID safe way.

NSW Office of Sport

\$814,442 from the Greater Cities Sport Facility Fund 2021 to upgrade the Cromer 1 synthetic field.

\$400,000 for a new female change space at Porters Reserve, Newport, also under the Greater Cities Sport Facility Fund.

Department of Communities and Justice

\$71,500 to remove graffiti and deliver a series of street art installations across five key identified locations across the Northern Beaches.

\$2,500 from the NSW Seniors Festival Grants Program to deliver two community expos for seniors that aim to reduce social isolation and increase connectivity.

Other NSW Departments

\$72,000 from the Department of Education under the Early Childhood Education Program to fund eight projects including at Brookvale Children's Centre, Manly Community Pre-School, and Narrabeen Children's Centre.

\$4,999 from Office for Veterans Affairs to construct a war memorial on South Mona Vale Headland, commemorating lives lost in World War II.

\$2,500 from the NSW Treasury to deliver face-to-face workshops that empower small businesses across the Northern Beaches to prepare for future disruption.

The following projects have secured grants from outside of Australian or NSW government funding streams:

\$850 from the Woolworths Junior Landcare Grant to support Belrose Children's Centre with Composting and Worm Farming.

Awards and recognition 2021/22



National Local Government Customer Service Network (NLGCSN) Awards 2021

- 2021 Customer Service Team of the Year - Northern Beaches Council - Winner



LG Professionals, NSW Local Government Excellence Awards 2022

- Customer Experience - Voice of Customer - Winner
- Special Project Initiative - Northern Beaches Culture Map Live - Winner
- Innovative Leadership - Catalyst Towards 2023 Leadership Development and Change Program - Finalist
- Special Project Initiative - People Central Project - Finalist
- Risk Management - Disclosure App - Finalist
- Innovative Leadership - New Strategy and Project Management Framework - Finalist
- Innovative Leadership - The Customer Activity Tracker - Finalist
- People, Workplace, Wellbeing - Lit from Within - Finalist
- Partnerships and Collaboration - Public Space Vision and Design Guideline - Finalist
- Community Partnerships - North Harbour Pre-School and Vacation Care - Finalist
- Community Development - Better Together Strategy - Finalist

- Special Project Initiative - Artist Books Project - Finalist

- Environmental Leadership - Net Zero - Finalist

- Assets and Infrastructure - Glen Street Open Space Masterplan Implementation - Finalist

- Park of the Year - Glen Street Open Space Masterplan Implementation - Lionel Watts and Frenchs Forest Showground - Finalist



LG Professionals, Australasian Management Challenge 2022

- Team HEXAD - Third in NSW - Highly Commended.



Academy of Interactive and Visual Arts, Communicator Awards 2022

- Individual Public Service for online video - Rates Harmonisation - Winner - International
- Individual Diversity, Equity, and Inclusion for online video - Harmony Week - Winner - International
- Design Features/Overall Design for Print Advertising - Glen Street Theatre - Finalist - International
- Individual Causes and Awareness online video - Narrabeen Lagoon Management - Finalist - International

AUSTRALIAN EVENT AWARDS

Australian Event Awards 2021

- Sun Run 2021, Northern Beaches Council - Best Community Event (Virtual, Live or Hybrid) - Winner National
- Taste of the Beaches - Best Live or Hybrid Public Event - Winner National



Australian Government, National Awards for Local Government 2021

- Creativity and Culture Award - Library 2U - Creating vibrant and cohesive communities through the Arts - Winner



LG NSW, Local Government Week Awards 2021

- Youth Week Awards - Most Innovative Youth Week Program 2021 - Winner
- Leo Kelly Arts & Culture Awards - Daryung: Collaboration between North Side Aboriginal Artists & Council - Finalist
- Silver Local Sustainability - Towards Net Zero Northern Beaches - Highly Commended



NSW Department Of Education

- Manly Community Preschool - recognised as exceeding the National Quality Standard under the National Quality Framework - National



NSW Public Libraries Association Awards 2021

- Innovation in Outreach Services Award - Library 2U - Highly Commended



Building Designers' Association of Australia (BDAA) Awards 2021

- Currawong Cottages Refurbishment Project - Heritage Buildings Adaptive Reuse - Winner



Tripadvisor Travellers' Choice Awards 2021

- Manly Scenic Walkway (co-owned with National Parks) - Top 10% of Attractions Worldwide - Winner



Stormwater NSW Awards for Excellence 2021

- Excellence in Infrastructure Awards - Manly - Safe and Beautiful Once Again - Winner
- Excellence in Infrastructure Award - Two Birds One Stone - Flood free properties and Cleaner beach at Newport - Runner Up



Australian Childcare Alliance (ACA) - Early Childhood Learning Awards 2021

- Environmental Program Excellence - Narrabeen Children's Centre - Winner
- Large Metropolitan Service - Narrabeen Children's Centre - Finalist
- Sustainability Excellence - Narrabeen Children's Centre - Finalist
- Inclusive Practices Excellence - Dee Why Children's Centre - Finalist
- Being a Good Sport Program Excellence - North Harbour Children's Centre - Finalist



The Climate Council, Cities Power Partnership Climate Awards 2021

- Renewable Energy Achievement Award - Northern Beaches Goes Renewable - Winner
- Energy Efficiency Achievement Award - Energy Audit and Implementation - Finalist



Keep Australia Beautiful NSW Sustainable Cities Awards 2021

- Circular Economy - Let's Go Swap and Go - Winner
- Renewable Energy - Northern Beaches goes Renewable - Highly Commended



NSW Government Sustainability Advantage Program

- Commitment to Sustainability in our Community - Silver Partnership - Highly Commended



NSW & ACT IPWEA Engineering Excellence Awards 2021

- Construction Projects less than \$500,000 - Richard Road, Scotland Island offshore road and drainage construction works - Winner



Voice Project's Awards 2022

- Change Champion Award - recognising exceptional improvements in work practices and employee engagement over time - 2022 employee survey results - Winner



Parks and Leisure Australia Awards for Excellence 2022

- Park of the Year Award - Glen Street Open Space Masterplan Implementation Lionel Watts Reserve and Frenchs Forest Showground - Finalist



Event highlights

Glen Street Theatre

84

Events

28,072

Participants

Highlights

- Melbourne International Comedy Festival Roadshow and Ahn Do
- Adventure Film Series
- A *Big Ideas Forum*, *The Kindness Revolution: An evening with Hugh Mackay*

Community, Arts and Culture

553

Events

71,214

Participants

Highlights

- *It Takes a Village* program - inspire and equip the local community to increase social connections
- An exhibition for International Day of People with Disability
- Annual Youth Week
- Youth Advisory Group (YAG) members and Council staff supported the inaugural *Have Your Say Day*
- Annual Seniors Festival
- International Day of the Volunteer
- Ask a Curator Day

Libraries

548

Events

11,699

Participants

Highlights

- Makerspace workshops
- Senior's festival
- Youth led events
- School holiday programs
- Online delivery of HSC lecture series
- Online story times

Waste Education

22

Events

Highlights

- Let's Go 'Swap and Go' coffee cup system
- Launched the 'Watch your waste' community dashboard
- Launched the Northern Beaches Reuse and Recycling map
- School uniform recycling program 'Worn Up'

Environmental and sustainability education

150

Events

12,994

Participants

Highlights

- Events included:
 - Avalon Car Boot Sale
 - Bags to Richs
 - Second-hand Saturday
 - Vinnies Charity Clothing Drop-off day
 - Workshops on solar and energy in partnership the Australian Energy Foundation
 - Water savings with local small to medium enterprise in partnership with Sydney Water
 - Sustainability Business Network
-

Road Safety Education

9

Events

514

Participants

Highlights

- Online workshops *Driving off to a good start*
 - School road safety audits
 - Child restraint checks
 - Share the Road safety campaign
-

Community

Highlights

- Citizenship Ceremonies
 - Picnic in the Park
 - Palm Beach Wine Garden
 - Taste of Manly
 - ANZAC Day
 - PLAY Manly
 - Australia Day
 - Sun Run
 - International Women's Day
 - Open Air Cinema
 - Remembrance Day
 - Christmas Carol's
 - New Year's Eve Fireworks
 - Make Music Day
 - Festival of Place
-



Our Northern Beaches



Environment



257 km²

Land



114 km²

National Parks



17 km²

Bushland



1,460

Native Plant Species



4

Coastal Lagoons



540

Native Animal Species



80 km

Coastline



22 km²

Zoned public recreation



7

Catchments

Economy



110,244

Local Jobs



32,327

Local Businesses



52%

Working Residents
Work Locally



61%

Have a Full Time Job



\$18.41b

(GRP) Size of the
Local Economy



18%

Residents Travel to Work
by Public Transport



60%

Residents Travel to
Work by Vehicle



61%

Have a Tertiary
Qualification



40%

Residents ride a bike for
transport or recreation

Community



122

Sportsfields



254

Playgrounds



15

Rockpools



2

Aquatic Centres



3

Theatres/Galleries



21

Surf Club Buildings



41

Community Centres



6

Libraries



264,481

Population Now (ERP 2021)



105,016

Dwellings



15

Council Child Care Sites



10m

Beach visitors annually

Governance



15

Local Councillors



4

State Members



2

Federal Representatives



173,424

Eligible voters



23,000

On Community
Engagement Register



199,166

Your Say
visits/year



17%

Adults are
volunteers



136

Registered
Community Groups

Acknowledging former councillor contributions

In response to the COVID pandemic, the NSW Government made the decision to postpone the local government elections until December 2021.

We would like to acknowledge the contributions of the outgoing Councillors during their term of office 2017 - 2021.

Curl Curl Ward



Natalie Warren

Frenchs Forest Ward



Roslyn Harrison



Penny Philpott

Manly Ward



Pat Daley OAM

Pittwater Ward



Kylie Ferguson



Alex McTaggart



Ian White

Our Councillors

The following Councillors were elected in December 2021 to represent the community on Northern Beaches Council until September 2024.

Curl Curl Ward



Kristyn Glanville
0481 910 045
Kristyn.Glanville
@northernbeaches.nsw.gov.au
First elected 2021



Sue Heins
0427 226 453
Sue.Heins
@northernbeaches.nsw.gov.au
First elected 2017



David Walton
0427 741 824
David.Walton
@northernbeaches.nsw.gov.au
First elected 2017

Narrabeen Ward



Bianca Crvelin
0481 917 977
Bianca.Crvelin
@northernbeaches.nsw.gov.au
First elected 2021



Vincent De Luca OAM
0427 218 553
Vincent.DeLuca
@northernbeaches.nsw.gov.au
First elected 2017



Ruth Robins
0481 914 733
Ruth.Robins
@northernbeaches.nsw.gov.au
First elected 2021

Frenchs Forest Ward



Jose Menano-Pires
0481 908 842
Jose.Menano-Pires
@northernbeaches.nsw.gov.au
First elected 2021



Michael Regan (Mayor)
8495 6460
Michael.Regan
@northernbeaches.nsw.gov.au
First elected 2017



Stuart Sprott
0408 678 480
Stuart.Sprott
@northernbeaches.nsw.gov.au
First elected 2017

Manly Ward



Candy Bingham (Deputy Mayor)
0418 430 544
Candy.Bingham
@northernbeaches.nsw.gov.au
First elected 2017



Sarah Grattan
0427 745 673
Sarah.Grattan
@northernbeaches.nsw.gov.au
First elected 2017



Georgia Ryburn
0481 905 052
Georgia.Ryburn
@northernbeaches.nsw.gov.au
First elected 2021

Pittwater Ward



Rory Amon
0418 497 223
Rory.Amon
@northernbeaches.nsw.gov.au
First elected 2017

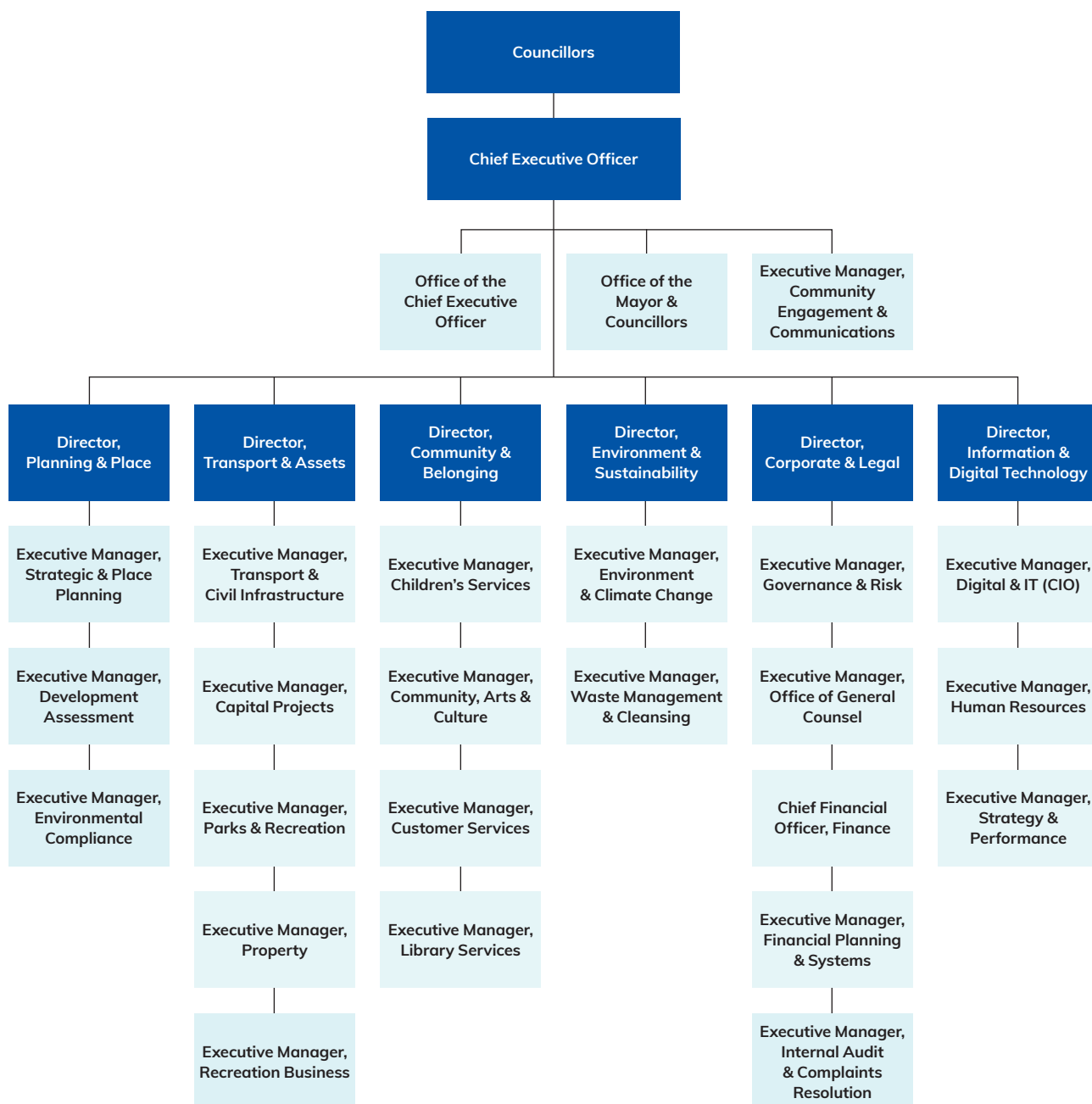


Michael Gencher
0481 916 932
Michael.Gencher
@northernbeaches.nsw.gov.au
First elected 2021



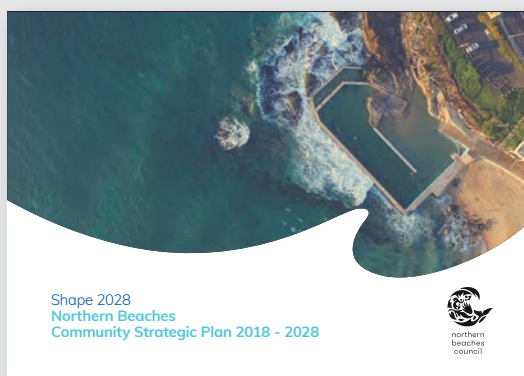
Miranda Korzy
0481 904 173
Miranda.Korzy
@northernbeaches.nsw.gov.au
First elected 2021

Our organisation



Organisation structure as at 30 June 2022. The structure was amended on 12 September 2022.





Our Community Strategic Plan (CSP) is our roadmap for the future of the Northern Beaches. It defines the community's vision and sets a direction for everything we do to make the vision a reality.

The CSP identifies a strong shared desire to protect and enhance the natural and built environments, to create more connected and caring communities, to embrace our diverse sports and recreational culture, and to live more sustainably in balance with the environment. The responsibility for making the long-term community vision a reality rests with everyone - Council, government agencies, our community, local businesses and not for profit organisations.

This report covers the time that our first CSP was in operation, Shape 2028, which had a 10-year focus. The CSP goals in this report arise from Shape 2028. Throughout the year we also undertook a review of Shape 2028, tapping into community research and feedback captured in the last five years. We adapted it into a revised CSP 2040, with a 20-year focus, which was adopted by Council in June 2022.

● Environmental

Protection of the environment	Environmental sustainability
Goal 1 Our bushland, coast and waterways are protected to ensure safe and sustainable use for present and future generations	Goal 4 Our Council is recognised as a community leader in environmental sustainability
Goal 2 Our environment and community are resilient to natural hazards and climate change	Goal 5 Our built environment is developed in line with best practice sustainability principles
Goal 3 Our community is well-supported in protecting the environment	Goal 6 Our community will continue to work towards sustainable use of resources

● Social

Community and belonging	Housing, places and spaces
Goal 7 Our urban planning reflects the unique character of our villages and natural environment and is responsive to the evolving needs of our community	Goal 10 Our community is stimulated through a diverse range of cultural and creative activities and events
Goal 8 Our neighbourhoods inspire social interaction, inclusion and support health and wellbeing	Goal 11 Our community feels safe and supported
Goal 9 Our community is healthy, active and enjoys a broad range of creative, sporting and recreational opportunities	Goal 12 Our community is friendly and supportive

● Economic

Vibrant local economy	Transport, technology and connectivity
Goal 13 Our businesses are well-connected and thrive in an environment that supports innovation and economic growth	Goal 16 Our integrated transport network meet the needs of our community
Goal 14 Our economy provides opportunities that match the skills and needs of the population	Goal 17 Our community can safely and efficiently travel within and beyond Northern Beaches
Goal 15 Our centres attract a diverse range of businesses providing opportunities for work, education, leisure and social life	Goal 18 Our community can easily connect and communicate through reliable communication technologies

● Civic

Good governance	Partnerships and participation
Goal 19 Our council is transparent and trusted to make decisions that reflect the values of the community	Goal 21 Our community is actively engaged in decision making processes
Goal 20 Our Council efficiently and effectively responds to, and delivers on the evolving needs of the community	Goal 22 Our Council builds and maintains strong partnerships and advocates effectively on behalf of the community



Service achievements



How to read this section of the report

Highlights from our 16 key services are presented in this section of the report with colour coding to demonstrate the connection between each service and the community strategic plan, as shown below.

Key Service	CSP Goals								
Environment and Sustainability	G1	G2	G3	G4	G5	G6	G7	G17	G22
Waste and Cleansing	G1	G4	G6	G8	G13	G20			
Kimbriki Resource Recovery Centre	G4	G6	G22						
Strategic Land Use Planning	G5	G7	G8	G21	G22				
Development Assessment	G5	G7	G8	G19					
Environmental Compliance	G1	G8	G11						
Parks and Recreation	G4	G5	G8	G9	G11	G20	G22		
Children's Services	G8	G9	G11	G12					
Community, Arts and Culture	G8	G9	G10	G11	G12	G22			
Library Services	G8	G9	G12	G18	G22				
Transport, Traffic and Active Travel	G6	G8	G16	G17	G22				
Economic Development, Events and Engagement	G8	G10	G11	G13	G15	G21			
Property and Facilities	G8	G9	G11	G13	G15	G19	G20		
Governance and Assurance Services	G19	G20	G21						
Customer Service	G11	G20	G21						
Corporate Support Services	G5	G18	G19	G20	G22				

● Environment

Protection of the Environment

Environmental Sustainability

● Social

Places for People

Community and Belonging

● Economic

Vibrant Local Economy

Transport, Infrastructure and Connectivity

● Civic

Good Governance

Partnership and Participation

For each key service area, we report:

- Service achievements
- Performance measures
 - indicating the result, targets and whether they were met
- Workload measures
 - indicating the result
- Community survey satisfaction results
 - indicating the result and if there is a significant difference to previous result
- Projects
 - a summary of the progress of each operational and capital project



Environment and sustainability



Environment

Protection of
the Environment

Environmental
Sustainability

Social

Places for
People

Community
and Belonging

Economic

Vibrant Local
Economy

Transport, Infrastructure
and Connectivity

Civic

Good
Governance

Partnership and
Participation

Supporting CSP goals

G1 G2 G3 G4 G5 G6 G7 G17 G22

Boasting 17km² of bushland, 80kms of coastline, seven major catchments with hundreds of kms of creeks flowing to four coastal lagoons, Pittwater and Middle Harbour, we are dedicated to protecting and enhancing our natural environment.

This service delivers programs to protect and preserve biodiversity, manage natural hazards,

manage over 640km of stormwater network, and improve sustainability for Council and the community. Thousands of community members take part each year in education and action at our two Environment Centres Manly and Narrabeen, and through our environmental volunteering programs.

Service achievements

Resilience and adapting to climate change

Council adopted the *Northern Beaches Resilience Strategy - Withstand. Adapt. Thrive* in June 2022. This Strategy aims to build the collective resilience of our community to a range of shocks and stresses now and into the future.

Council responded to a number of significant challenges this year including COVID, and major storm events in December 2021 and March 2022. Council worked with various government and community groups to minimise the impact on our community and enable a faster recovery. Effective partnerships and systems help ensure resilience, and this year this included:

- ongoing facilitation of the Local Emergency Management Committee, which comprises all emergency services and supporting agencies across the Northern Beaches
- participation in multi-agency training exercises including bush fire and Manly Dam emergencies
- continued improvement of the Emergency Operations Centre (EOC) through a NSW Government Backbone EOC grant.

Development of a new Emergency Preparedness tool on the Council website now enables our community to identify and understand local threats, and provides resources on how to prepare, respond and recover from emergencies.

The 'Climate Resilient Materials for Infrastructure Assets (Practice Note 12.2)' was launched in November 2021.

This is a professional industry guide to help councils respond to climate change by extending the useful life of assets, reducing maintenance costs, and switching to low carbon infrastructure. Council co-authored the industry guide with Dubbo Regional Council and the Institute of Public Works Engineering Australasia.

Council adopted a new Asset Management Strategy and Asset Management Plan, which ensure our assets are managed responsibly for the long term, for climate change adaptation and resilience. We also commenced a Climate Change Risk Assessment on our operations, assets, and services to improve our risk management.

Preparing for bushfires

The official Bush Fire Danger period from October 2021 to March 2022 fortunately had benign weather and no significant bush fires. Despite this Council still undertook a range of activities to reduce the fire risk - inspecting fire trails, distributing over 60,000 'Bush Fire Prevention' brochures to residents, and providing extra green waste collections for offshore communities.

In high priority areas, we maintained 299 Asset Protection Zones and conducted 17 hazard reduction burns. Grant funding of \$1,112,500 from the NSW Rural Fire Service assisted with the bush fire management program. We are also working with the Northern Beaches Bush Fire Management Committee to prepare a *Bush Fire Risk Management Plan*, using the latest approach to predictive bush fire modelling and risk management.

Managing aquatic environments and stormwater

Storms in February and March 2022 brought 692mm of rain in 16 days, so Council responded with other agencies to address flooding and overland flow, particularly for the 8-9 March flood. We responded to over 400 related customer requests in March alone, to address stormwater and flooding issues. More recovery works were completed following storms in August, January, March, April, and June, including beach scraping at Collaroy, coastal landslip and geotechnical inspections, as well as works in culverts and creeks in Warriewood.

To keep the stormwater network operating effectively, this year 850m of pipelines were remediated, 40 pits were reconstructed, 200m of pipes and culverts were upgraded, and 8,200m of pipes were inspected by CCTV.

Progress on some key projects included:

- Wakehurst Parkway flood risk: we exhibited the *Wakehurst Parkway Flood Mitigation Feasibility Study*. Following community feedback, Council decided to progress more detailed options for the Oxford Falls and Oxford Falls Road west sites. For The Bends site, further engineering work is underway to see if some options can be modified to improve the outcomes and further reduce any potential environmental impact.
- exhibited flood studies for Greendale Creek and Middle Harbour.
- exhibited the *Narrabeen Lagoon Entrance Management Strategy* and undertook the clearance operation for the lagoon entrance.

- Waterway health: Our lagoons and Pittwater were monitored for their health for the 11th consecutive year, building a valuable record to help manage our estuaries. In Dee Why Lagoon catchment we also tracked macro and micro litter sources in partnership with AUSMAP.

The 'Manly - Safe and Beautiful Once Again' won the Project Award at the Stormwater NSW Awards. This project removed an unsightly broken pipe from the beach and replaced it with a modern underground Gross Pollutant Trap system, which significantly reduces stormwater pollution into the ocean.

Biodiversity management and community action

The Bushland management program worked on restoring bush and riparian areas across more than 1,000ha at 260 sites. Over 7,400 local native plants were planted, increasing the extent and quality of habitats for many threatened species. Priority weeds were controlled in Council-managed bushland and waterways, and biological controls were trialled for three priority weeds.

Other key efforts for our biodiversity included:

- responding to over 330 customer requests on weeds and pest animals, including site inspections.
- culled feral animals such as 36 foxes and 792 rabbits.
- mapping biodiversity values for the Northern Beaches LEP.
- the development of a Camp Management Plan and grant funding to better manage Flying-fox camps.

- new Biodiversity guidelines to assist development applicants.
- Fairy Bower Pool stormwater outlet was upgraded with 'living seawall' tiles to transform the outlet into an ecologically friendly structure providing habitat for sea-life such as shellfish, seaweeds, oysters, and marine snails.

Our community has also been very active with over 400 people volunteering 4,500 hours in Bushcare, community nurseries and the Friends of Cabbage Tree Bay:

- community Nurseries at Curl Curl and Manly Dam propagated over 30,000 locally native plants for bush regeneration sites.
- better Bushcare resources: updated the Bushcare interactive map to be more user friendly. New onsite signage with QR codes also directs people to the updated Bushcare website.
- Cabbage Tree Bay video series Our Life Below Water video series is available on the website, depicting our underwater biodiversity. Over 500 people also attended the Day at the Bay to celebrate the 20-year anniversary of Cabbage Tree Bay Aquatic Reserve, with the Environment and Heritage Minister also in attendance.

Advancing sustainability

Nearly 13,000 people participated in sustainability education sessions, plus another 700 customers came to explore environmental resources at our Environment Centres.

The community Solar Conversations program was launched, providing for 140 personal conversations with residents to assist them in their solar journey. Over 1,500 new solar installations were reported in the Northern Beaches area this year, including three schools.

Other ongoing programs are helping our community make more progress in sustainability:

- over 400 people tapping into expert solar and energy advice through our specialist workshops
- the water savings partnership with Sydney Water enabled water savings in local small to medium enterprise businesses
- our Sustainability Business Network engaged with over 110 businesses, and providing valuable new tools including an interactive map, checklists, and guides on reaching net zero.

Performance

Performance measures	Target	Result 2022	
Scheduled active bushland management completed	80%	100%	✓
Active Bushland management by contractors (ha)	1,200	1,202	✓
Volunteer bush regeneration (hours)	6,900	4,500*	✗
Stormwater network renewed/ upgraded in line with Asset Management Plan (m)	800	1,050	✓
Beaches with good/very good rating (Beachwatch)	90%	90.6%	✓
Required mitigation activity completed for natural hazards	100%	90%**	✗
Council energy sourced from renewables	100%	100%	✓
Total greenhouse gas emissions by Council (t CO ₂ e)	< 6,000	5,300	✓
Annual total water use by Council (kL)	< 502,797	409,845	✓

✓ Achieved target ✗ Target not achieved

* Volunteer bush regeneration hours were reduced as activities ceased during COVID restrictions and persistent wet weather.

** Persistent wet weather prevented the completion of the hazard reduction burn program in our bushland.

Satisfaction measures - maintain or improve *	Target	Result 2022	
Protecting native plants and animals	3.56	3.55	—
Restoring natural bushland (weed removal, bush regeneration programs)	3.52	3.53	—
Controlling feral animals	3.36	3.39	—
Managing and protecting creeks, lagoons and waterways	3.41	3.37	—
Maintenance of beaches, headlands and rockpools	4.03	3.98	—
Management of local flooding	3.33	3.24	—
Environmental education programs and facilities (Coastal and Manly Environment Centres)	3.33	3.38	—
Council operates in an environmentally friendly way	3.47	3.53	—

— Statistically on par with target ↑ Statistically higher than target ↓ Statistically lower than target

* Mean score out of 5 in our community survey.

Operational projects

On Target

G1 G6	Develop and implement action plans and reporting to support the Environment and Climate Change Strategy
G5 G7	Undertake environment studies and investigations to support strategic planning of the Northern Beaches
G2 G17	Investigate and implement viable options to reduce minor flooding on Wakehurst Parkway
G3 G22	Expand volunteer and environment centre programs in response to community priorities
G2 G11	Develop and implement a Narrabeen Lagoon Entrance Management Strategy

Capital projects

On Target

Stormwater program

G2	Planned stormwater new works
G2	Planned stormwater renewal works
G2	Reactive stormwater renewal works
G2	Gross pollutant trap renewal works

Water and energy saving initiatives

G4 G5	Energy saving initiatives works program - revolving energy fund
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Behind Schedule

Coastal Protection works

G2	Collaroy-Narrabeen coastal protection works - The construction of road ends has been delayed as they are dependent on the neighbouring private property protection works being completed.
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Water and energy saving initiatives

G4 G5	Energy saving initiatives works program - special rate variation - The project was delayed due to resolving the lighting types and supply issues.
G4 G5	Water saving and re-use initiatives - special rate variation - The smart water irrigation controls have been designed and procured however with supply chain delays, installation is delayed until July 2022.

Stormwater program

G2	Warriewood Valley creekline works - Delayed due to heavy rainfall affecting the site and operating conditions. Site is too wet to access to start construction.
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Waste and cleansing services



Environment

Protection of
the Environment

Environmental
Sustainability

Social

Places for
People

Community
and Belonging

Economic

Vibrant Local
Economy

Transport, Infrastructure
and Connectivity

Civic

Good
Governance

Partnership and
Participation

Supporting CSP goals

G1

G4

G6

G8

G13

G20

This service manages the collection of waste and recyclables from more than 93,000 households each week, including offshore communities. Bulky goods are also collected twice a year and solutions are provided for hazardous waste and e-waste. Effective education programs and campaigns on waste reduction and substitution are helping our residents, schools, and businesses to reduce their waste each year.

Our cleansing teams clean public places daily, including beaches, parks, streets, towns, and village centres. They maintain amenity, public health, and safeguard water quality by raking the beach, street sweeping, graffiti and litter removal and the collection of illegally dumped rubbish.

Service achievements

Award winning campaigns

We earned the Circular Economy Award for our Let's Go 'Swap and Go' coffee cup system, at the prestigious Keep Australia Beautiful Sustainable Cities Awards. Council was also invited to present this system at the annual Waste Conference and the Keep Australia Beautiful Litter Congress.

Our Swap for Good campaign continued with:

- twenty seven businesses participating in the Swap Cup program round 3
- a new Circular Containers program launched in March 2022, with seven initial businesses
- a Canteen Program empowering 17 schools to eliminate single use plastic following audits and substitution. The 500 reusable bento containers provided this year aim to eliminate 20,000 disposable containers a year.

Creating more waste solutions

There were more creative solutions to help our community and business reduce waste:

- 'watch your waste', a community dashboard was launched, showing how much waste residents generate and how to reduce it.
- the Northern Beaches Reuse and Recycling map launched showing drop off points.
- twenty two waste events and workshops were held, focused on topics such as, reusable nappies, composting, worm farms and preserving food. Events included, car boot sales, Bags to Riches, Second-hand Saturdays, and Charity Clothing Drop-off. Tailored events targeted migrants and surfers.

- sixteen schools participated in a school uniform recycling program 'Worn Up'.
- one hundred and thirty three event waste plans were assessed, to prevent single use plastics at community events.

Council was also awarded a grant, from the NSW Environment Protection Authority, to develop an evidence-based litter strategy and education program.

Collecting and managing waste

Our residential waste service continued to hit goals for resource recovery and our environment, with 66% of domestic waste diverted from landfill. Scheduled services continued through the ongoing challenges of COVID and major storms this year.

Following a residential waste composition audit in July 2021, opportunities were identified for more resource recovery:

- more waste recovery from red bins, including food waste
- extra collections of bulky goods established
- collection of engineered timber for recycling.

For our offshore communities, additional green waste collections were provided in November to reduce the fire fuel load, in preparation for the bushfire season. Waste handling and signage are being improved during wharf upgrades, including work this year at Carol's and Bells wharves (Scotland Island), and designs for Mackerel Beach Wharf.

Clean and healthy public spaces

Public spaces were kept in great condition, entailing some extra effort following storms and floods. The scale of this work is impressive, with outcomes including over:


- 180 tonnes of illegally dumped waste removed from our streets
- 200 tonnes of disaster waste collected following major storms
- 2,000 tonnes of street sweeping debris collected, of which 75% was recycled
- 2,700 tonnes of waste collected from public bins
- 8,700 graffiti items removed.

Cleansing of pavements included the usual 45,000m² of pavement cleaned this year, plus an additional 18,000m² due to the growth of moss during the persistent wet weather.






Performance

Performance measures	Target	Result 2022	
Clean town centres and villages: compliance with schedules	100%	100%	✓
Domestic waste diverted from landfill (collected by Council)	60%	66%	✓
Domestic waste per capita (kg)	< 420	451*	✗

 Achieved target
  Target not achieved

*Storms and persistent wet weather generated more green waste. COVID lockdowns and flood damage resulted in more household clean-up waste.

Satisfaction measures - maintain or improve *	Target	Result 2022	
Domestic waste collection service	3.85	3.85	—
Household bulky goods collections	3.76	3.57	↓
Cleaning of villages and town centres	3.75	3.77	—

 Statistically on par with target
  Statistically higher than target
  Statistically lower than target

* Mean score out of 5 in our community survey.

Operational projects

Completed

G6 Manage domestic waste contracts to maximise resource recovery and adapt to community needs

G6 G8 Implement and manage contracts for cleaning of streets, pavements, graffiti and bus shelters to provide clean public spaces

G4 G13 Deliver waste programs and education to support a circular economy for our community and local business opportunities

On Target

G6 G20 Improve service efficiency for customers by automating business processes and services

G4 G6 Develop and implement a new long term waste strategy

Behind Schedule

G1 G6 Review waste service and infrastructure for offshore communities - The project is on hold pending contract negotiations with the contractor.

Capital projects

Completed

Waste and Cleansing

G20 Public Place Bin Enclosures

Kimbriki Resource Recovery Centre



Environment

Protection of
the Environment

Environmental
Sustainability

Social

Places for
People

Community
and Belonging

Economic

Vibrant Local
Economy

Transport, Infrastructure
and Connectivity

Civic

Good
Governance

Partnership and
Participation

Supporting CSP goals

G4

G6

G22

This facility aims to deliver long-term reliable, responsible, and sustainable waste management and recycling services to the local community. It receives over 30,000 tonnes of material onsite each year and around 80% of this is recycled.

There are around 4,000 visits each year to the Eco House and Garden for education on sustainability, and the shop at the Buy Back Centre which sells salvaged building materials and furniture.

Service achievements

Service continuity

Despite several extreme weather events and the ongoing COVID challenges, Kimbriki remained open 10 hours per day for 363 days of the year. When several other waste facilities closed or were severely restricted due to heavy rain and flooding, Kimbriki picked up the extra demand servicing up to 1,600 customers per day.

The Eco House and Garden continued to service residents throughout the pandemic by providing online workshops on various topics, with onsite school visits in the second half of the year.

Better waste solutions

Kimbriki continued to introduce new services, providing cheaper rates for source-separated materials. This included a trial of engineered timbers in June 2022, to potentially remove several thousand tonnes of material each year for recycling into new products. The Buy Back Centre was improved to reduce dust and improve the customer experience.

'The Hub' onsite social precinct was officially opened to promote reuse, recycling and sustainability through activities and workshops. It has active partnerships with Bikes4Life, a charity restoring bicycles for remote or needy areas, and Reverse Garbage which promotes innovative reuse.

Performance

Performance measures	Target	Result 2022	
Total waste from all sources diverted from landfill onsite	82%	80%*	✗
Waste diverted from landfill in the Mixed Waste section onsite from all sources	10%	4.4%*	✗
Compliance with environmental requirements	100%	100%	✓

 Achieved target
  Target not achieved

*Resource recovery was hampered by increased mixed waste from flood damage, extreme weather conditions, and the temporary closure of several other waste facilities. This was further hampered by COVID related closures of the Buy Back Centre.

Operational projects

Completed

G4 G6 Research and develop improved resource recovery consistent with the endorsed Business Plan

On Target

G4 G6 Kimbriki - Expand the sustainability hub and enhance social enterprise opportunities

Capital projects

Completed

Kimbriki improvements

G4 Kimbriki Western Shelf landfill cell development

On Target

Kimbriki improvements

G4 Kimbriki gas capture system

G4 Kimbriki renewal program

G4 Kimbriki other

Behind Schedule

Kimbriki improvements

G4 Kimbriki clean water diversion system - Project delayed by changes to overall design which required consent modification approval.

Delayed

Kimbriki improvements

G4 Kimbriki vehicles - Delayed due to lead times on the purchase of new vehicles no purchases were completed in 2021/22. This has not impacted operations.

G4 Kimbriki mid-west landfill cell development - Due to changes in the Site Master Plan this cell will not be required until 2025.

Strategic land use planning



Environment

Protection of the Environment

Environmental Sustainability

Social

Places for People

Community and Belonging

Economic

Vibrant Local Economy

Transport, Infrastructure and Connectivity

Civic

Good Governance

Partnership and Participation

Supporting CSP goals

G5 G7 G8 G21 G22

The service prepares strategic plans and policies to manage growth and development on the Northern Beaches. The key focus areas are protecting the natural environment, providing for housing supply, choice, and affordability in the

right locations, planning for future employment and economic growth, integrating land use and transport planning, and protecting the character of important places, including those of Aboriginal and non-Aboriginal heritage significance.

Service achievements

A strategic approach

The *Local Housing Strategy* was adopted by Council in April 2021. The Department of Planning and Environment then went on to endorse it in December 2021, subject to certain requirements including a detailed implementation plan. The Strategy will enable more diverse and affordable housing at our strategic and local centres such as Frenchs Forest, Brookvale, and Mona Vale.

We also continued implementing our 20-year *Local Strategic Planning Statement 'Towards 2040'* which sets out our holistic and strategic approach to land use planning across the Northern Beaches. In the second year of its implementation, good progress was made across some 154 actions.

Local Environmental Plan in development

Work is progressing on the new Northern Beaches *Local Environmental Plan (LEP)* and *Development Control Plan (DCP)* to provide the key rules for future planning and development. These will replace Council's current four LEPs and DCPs.

A *LEP/DCP Discussion Paper* was exhibited from June to September 2021, which identified issues, options, and approaches across four key themes. Almost 400 submissions were received, emphasising the community's desire to protect the natural environment, retain unique local character, and ensure that the right type of housing is located in the right places. Other feedback reflected expectations that Council will be a leader in sustainability, address the climate emergency, and require that new buildings be well-designed and resource efficient.

Planning our places

Several planning tools will bring life to the new Frenchs Forest precinct. In April 2022 Council endorsed the Frenchs Forest Town Centre DCP, which came into effect on 1 June 2022. In May Council also endorsed the Frenchs Forest Contributions Plan. The Frenchs Forest Contributions Plan has now been forwarded to IPART for review. These plans set up a series of planning rules and funding mechanisms to activate the vision for the new precinct.

Planning the future of our town centres at Avalon, Mona Vale and Manly has been the focus this year of several working groups, community reference groups, consultants, and our planners.



The *Avalon Beach Place Plan* was publicly exhibited in 2021, and community feedback was considered in shaping the final plan that was endorsed by Council. Following this, Council will trial a temporary one-way shared zone trial of Old Barrenjoey Road (north), funded by a grant secured from the Department of Planning and Environment in the 'Streets as Shared Spaces' program.

Development of the *My Place: Manly Place Plan* through the year included the vision, principles, and priorities for Manly. This is being further developed following the completion of the *Night Time Economy Study*.




A draft framework for the *Mona Vale Place Plan* was developed following initial community engagement to capture ideas and aspirations for the area. Later in 2022 a draft Place Plan will be exhibited to seek community feedback.

Performance

Performance measures	Target	Result 2022	
Planning proposals assessed within 90 days (from lodgement to submitting report to Local Planning Panel)	80%	100%	✓

 Achieved target
  Target not achieved

Satisfaction measures - maintain or improve *	Target	Result 2022	
Managing development (land use planning)	2.84	2.87	—

 Statistically on par with target
  Statistically higher than target
  Statistically lower than target

* Mean score out of 5 in our community survey.

Operational projects

Completed

G5 G7 Ingleside Precinct - work with Department of Planning on the potential land release

On Target

G8 Develop Place Plans for Avalon, Mona Vale and Manly and other centres on a rolling program

G5 G7 Prepare Northern Beaches Local Environmental Plan, Development Control Plan and associated studies

G7 Complete Brookvale Structure Planning and Rezoning - to revitalise Brookvale Town Centre

G5 Frenchs Forrest precinct planning for a sustainable area

Development assessment



Environment

Protection of the Environment

Environmental Sustainability

Social

Places for People

Community and Belonging

Economic

Vibrant Local Economy

Transport, Infrastructure and Connectivity

Civic

Good Governance

Partnership and Participation

Supporting CSP goals

G5

G7

G8

G19

This service assesses development applications, modifications, and reviews of determinations in line with local and state planning controls. It also provides a development advisory service through

pre-lodgement meetings to assist applicants in the preparation of their applications, as well as the Design and Sustainability Advisory Panel.

Service achievements

Over 2,400 applications were lodged for assessment this year. This comprised of 1,797 development applications (DAs), 646 modifications of consent and 19 review of determination applications. To help applicants walk through the development process 230 pre-lodgement meetings were held.

Many development applications were also referred to other teams to ensure that impacts and hazards are properly addressed for the natural environment and infrastructure. Examples include the following referrals:

- 324 with stormwater and floodplain considerations
- 974 with coastal, water management and riparian considerations
- 768 with bushland and biodiversity considerations.

With a strong focus on improving customer service and experience, several changes were made this year. A range of processes were digitised or improved for a better online service to the community. This included online functionality for:

- DA Pre-Lodgement meetings - applicants can now apply, book, and pay online
- fee calculator now includes a wider range of applications, and is more user friendly and intuitive for applicants
- online payments for Council-issued Subdivision Certificate applications
- subdivision webpage updates to assist applicants with the use of the NSW Planning Portal.



In February, the planning software for assessing DAs was also upgraded. It now provides improved functionality for tasks such as:

- measuring and calculating items such as floor space ratio
- comparing plans to detect changes, particularly useful for amended plans and modification applications
- electronic stamping.

These changes help improve the efficiency and effectiveness of these tools for our professional planners.

Performance

Performance measures	Target	Result 2022	
Average days to determine 90% of Development Applications, modifications, and reviews	<75 days	58 days	✓
Outstanding Development Applications, modifications, and reviews older than 100 days	<20%	20%	✓

 Achieved target
  Target not achieved



Environmental compliance



Environment

Protection of the Environment

Environmental Sustainability

Social

Places for People

Community and Belonging

Economic

Vibrant Local Economy

Transport, Infrastructure and Connectivity

Civic

Good Governance

Partnership and Participation

Supporting CSP goals

G1

G8

G11

This service safeguards public health, safety and the natural environment through education, regulation, and enforcement. Noise, water, food safety, building compliance and public health requests are managed by the Environmental Compliance team.

Staff deliver proactive inspection programs of food shops and cooling towers and deliver regular food safety education seminars which helps to reduce the incidence of food-related illness.

Service achievements

Environmental health

Council ensured that public health at food premises was addressed through a series of programs:

- inspections and education at food premises considered to be critical or high risk
- two free food handling seminars were provided for food businesses
- an inspection program of temporary events located around the Northern Beaches was conducted, to assess their compliance with the Food Act. This ensured the likelihood of food contamination was eliminated or reduced
- a standardised user guide was developed for managing outdoor dining, which includes a calculator for sanitary facilities. This improves the efficiency and consistency of managing these businesses.

Council also made a submission to NSW Health on its public health regulation review, identifying opportunities to improve the effectiveness of regulation and enforcement by local government.

We also repeated our monitoring of mosquito-borne viruses, run in conjunction with NSW Health from November to April, at locations in Warriewood Wetlands and Deep Creek at Narrabeen Lagoon. This helped us assess the public health risks, and is valuable information for Council, NSW Health, and Sydney Water to aid in their decision making. Ross River Virus was detected in mosquitos trapped at Narrabeen Lagoon this year, and media alerts were provided to our local community, along with advice on how to avoid mosquito bites.

Monitoring in previous years also detected Barmah Forest, Stratford, and Edge Hill viruses.

Keeping cats safe

We continued our Cats Safe at Home program, in partnership with the RSPCA and nine other councils. This program encourages owners to keep cats safe inside at night to protect them and wildlife from injury. Education and advice are provided on our website and in media campaigns, as well as working with local vets, schools, companion animal groups and wildlife groups to encourage responsible cat ownership in our community.

Addressing alcohol and gaming

Rangers patrol the Manly central business district seven days a week, from 5.30pm to 10.30pm, ensuring the alcohol restrictions are adhered to.

Ninety three requests were reviewed and determined by Council on behalf of Liquor and Gaming, with related consent conditions imposed. Council's determinations are now more efficient via an online portal with Liquor and Gaming NSW.

Responding to major storms

Following several major storms this year, our regulatory support team worked closely with engineers and homeowners to address landslip threats and issued 11 Emergency Orders to ensure safety. Dumped waste and storm debris also were issues following the storms, so proactive patrols were undertaken to locate the material and allocate removal on a priority basis.

Performance

Performance measures	Target	Result 2022	
Critical and high-risk retail food premises inspections completed, in line with schedule	100%	69%*	✗
Critical and high-risk public health inspections completed, in line with schedule	100%	59%*	✗
Free environmental health seminars for small businesses	2	2	✓
Proactive sediment and erosion control blitzes of construction sites	1	1	✓

✓ Achieved target ✗ Target not achieved

* There were significant disruptions to inspections due to COVID restrictions, as well as resourcing and workload issues. Following the March storms, the team focussed on managing flooding enquiries. The NSW Food Authority advises all metropolitan councils had the same pressures hampering inspections.

Satisfaction measures - maintain or improve *	Target	Result 2022	
Food safety standards of retail food outlets	3.91	3.94	—
Companion animal management	3.39	3.57	—
Litter control and rubbish dumping	3.48	3.53	—
Environmental protection and regulation	3.39	3.42	—

— Statistically on par with target ⬆ Statistically higher than target ⬇ Statistically lower than target

* Mean score out of 5 in our community survey.

Operational projects

Completed

G8 G11 Review environmental compliance tools and procedure to improve customer experience

Parks and recreation



Environment

Protection of the Environment

Environmental Sustainability

Social

Places for People

Community and Belonging

Economic

Vibrant Local Economy

Transport, Infrastructure and Connectivity

Civic

Good Governance

Partnership and Participation

Supporting CSP goals

G4 G5 G8 G9 G11 G20 G22

We are responsible for maintaining and managing 2,722 beautiful hectares of open space as well as trees in public spaces. We care for open spaces used for sport, recreation and leisure including playgrounds, sportsfields, rockpools, skate facilities, hard courts, golf courses, dog exercise areas, gardens and parks including Manly Dam and Narrabeen Lagoon State Park.

Our team includes lifeguards who look after the safety of people who visit our 21 beaches with patrols and education. The service also manages trees on public land and handles requests to prune or remove trees on private property.

Service achievements

Upgrading open spaces

Council's commitment to developing accessible and attractive open spaces has been recognised by the peak industry body in awarding *Park of the Year* for Lionel Watts Reserve within Frenchs Forest Showground. This park has been transformed from a large underused open space to a vibrant and inclusive park that promotes greater recreation and social connectivity within the community.

Significant progress was made for planning our open spaces for the future:

- endorsed the draft *Northern Beaches Open Space and Outdoor Recreation Strategy and Action Plan 'Let's Play'* for release for community engagement in June 2022. The Strategy will guide future improvements and management of open spaces and outdoor recreation facilities for the next 15 years in a holistic and equitable way.
- adopted the Lynne Czinner Park Plan of Management for this new parkland in Warriewood.
- adopted the *Ivanhoe Park Masterplan and Plan of Management*, for this State significant park. Work has commenced with the reconstruction of the heritage stone bridge.
- adopted the *Wyatt Bike Park Plan of Management* that will enable another off-road bike park to be developed in Belrose.

Off-road biking facilities were upgraded at the Grove facility in Seaforth. The new asphalt pump track provides a beginner to intermediate facility where kids can develop their mountain biking skills before tackling more advanced facilities such as Manly Dam and Bare Creek.

The Circuit Trail at Manly Dam continues to be improved with Council upgrading 2.5km of trail on the northern side of the reservoir. The improvements have increased safety, usability and provide greater protection for the environment and a better recreation experience.

Other improvements projects included:

- accessible ramp onto Collaroy Beach, providing access for people of all abilities
- accessible ramp and bleachers at Clontarf Beach for better amenity and inclusive access
- continued to work with the NSW Government on the Parks for People project to improve County Road Reserve and Nandi Reserve.

A new garden was created at Kalianna Reserve, Beacon Hill. Over 900 native tube stock were also planted across Governor Phillip Park North Palm Beach, Marine Parade Manly and the Manly Scenic Walkway.

Enhancing and managing sporting facilities

We are working with the NSW Government to identify opportunities for shared use of school sports facilities. This year an agreement was reached to share access to two school sportsfields at the Northern Beaches Secondary College campuses at Cromer and Freshwater. These fields are now available to the community for local sport. Council has upgraded the Freshwater field and projects are underway for new lighting at both fields.

Sporting codes were boosted by a range of initiatives:

- renewed grass netball fields at John Fisher Park, Curl Curl
- new netball facility at Warriewood Valley Sports courts, with four new multi-use courts that are very popular with the community and netball players alike
- renewed the synthetic sportsfield at Cromer Park Field 1, with new solutions to stop infill migrating from the site and into waterways. Rubber infill has also been replaced with cork to reduce heat and improve playability
- upgraded the iconic Brookvale Oval in partnership with the Manly Sea Eagles, with the playing surface now meeting the standard of the best National Rugby League grounds in Australia.

Council also provided \$100,000 to eight sporting groups through the Sport and Recreation Infrastructure Grants. This supported improvements in a range of facilities, clubhouses, and tennis court lighting.

A sportsground amenities audit was completed and will guide development over the next 10 years to make our amenities female and family friendly, as well as inclusive and accessible.

Keeping everyone safe at the beach

Our beaches were popular with almost 10 million visitors this year. With safety as a top priority, there were 317,444 preventative actions by Council lifeguards and volunteer lifesavers, as well as 1,372 rescues and 4,045 first aid cases. Preventative actions include directing swimmers to stay between the flags, away from rips, and directing board riders to steer clear of the flags.

To improve surveillance, additional portable Lifeguard Huts were installed at North Steyne and South Curl Curl beaches, providing a clear elevated view close to the water's edge of patrolled areas. At Shelly Beach, an emergency duress alarm was installed to allow for faster response to emergencies. When the button is pushed, patrons can speak to a central communication base to request emergency services to the site.

Creating vibrant commercial centres

Works throughout the year kept our commercial areas safe and attractive with maintenance of paving, gardens, seating, and other furniture. Extra seating was also installed in a variety of locations from Terrey Hills to Balgowlah to Palm Beach.

St David Avenue Park in Dee Why was rejuvenated with new seating and landscaping, creating an attractive place to wait for the bus. The timber boardwalk also provides access to new public amenities in the adjacent Carlyle Building on Pittwater Road.

With funding from two Greener City Grants, advanced trees were planted in areas with minimal tree canopy in commercial and industrial areas in Brookvale, Roseberry Street Balgowlah, and Condamine Street Manly Vale.

Managing urban trees

Street trees and bushland create an important 'Green Grid' across the Northern Beaches to improve liveability, habitat, and streetscape, as well as reduce urban heat. This year over 8,600 trees were planted in public spaces across the Northern Beaches, and an additional 128 were provided to the community as plant give aways. We also managed over 700 applications to remove or prune trees on private land, with Council requiring a new tree be planted for each one removed.

We responded to over 7,000 community requests regarding trees on public land, with over 1,200 resulting from storm events. Major storms in December and March caused extensive tree damage with high volumes of vegetation covering many suburbs. Audits of street trees were completed in Narrabeen ward to identify risks and to reduce tree failure. Future planning is also being addressed in a Tree Canopy Plan which is in preparation for the Northern Beaches.

Performance

Performance measures	Target	Result 2022	
Rockpools cleaned weekly during summer season and every two weeks outside of summer	95%	95%	✓
Sportsfields mowed weekly in summer playing season and monthly in winter	95%	86%*	✗
Number of trees planted on public land	5,000	8,625	✓
Availability of sportsfields out of school hours as a result of improvement works (playing hours/week)	4,400	4,507	✓

✓ Achieved target ✗ Target not achieved

*This was significantly impacted by persistent wet weather, limiting machine access to prevent damage to the playing surface. Ground saturation persisted at sites such as Nolan Reserve, Passmore Reserve, Kitchener Park and Warriewood Valley Sportsground.

Workload measure

	Result 2022
Number of preventative actions by professional lifeguards on patrolled beaches	317,444

Satisfaction measures - maintain or improve *

	Target	Result 2022	
Provision of lifeguards on beaches	4.47	4.50	—
Parks and recreation areas (including playgrounds)	3.89	4.00	↑
Sporting fields and amenities	3.74	3.91	↑
Management of trees	3.30	3.32	—
Trails and tracks	3.82	3.89	—
Keeping town centres and villages vibrant (e.g. activities, mixed uses, landscaping)	3.45	3.38	—

— Statistically on par with target ↑ Statistically higher than target ↓ Statistically lower than target

* Mean score out of 5 in our community survey.

Operational projects

Completed

G9 G20	Undertake plan of management reviews as required
G9 G20	Develop an Open Space Strategy
G9 G22	Work in partnership with NSW agencies to facilitate the use of school land for sports

On Target

G5	Develop an "Iconic Tree Register" for trees on public land
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Capital projects

Completed

Reserves and parks improvements

G8 G9	Youth facilities
G8 G9	Brookvale Oval Upgrade
G8 G9	Warriewood Valley - public space and recreation
G8 G9	Foreshores renewal program - at Little Manly Boat ramp

Playground Improvements

G8 G9	Connecting All Through Play
G8 G9	Little Manly Point Reserve Playground Upgrade
G8 G9	Upgrade of playground at Trafalgar Park (design only)

Sportsgrounds improvements

G8 G9	Lionel Watts East - sports storage building
G8 G9	Sportsgrounds - new and upgrades

Foreshore and building improvements

G5 G8	Mona Vale Surf Life Saving Club - new building works
G2	Headland fencing and other measures
G12	Collaroy Beach accessible ramp
G8 G9	Rockpool renewal program
G5 G8	Surf lifesaving club minor renewals fund (Manly)

Town centre and village upgrades

G5 G9	Commercial centre renewal program
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Recreational trails

G5 G9	Recreational trails - renewal program
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On Target

Reserves and parks improvements

G8 G9	Manly Dam Boardwalk
G8 G9	North Curl Curl Youth Facility
G8 G9	Freshwater Beach masterplan implementation
G8 G9	Ivanhoe Park Masterplan
G8 G9	Lynne Czinner Park, Warriewood
G8 G9	Reserves renewal program
G8 G9	Frenchs Forest Precinct Park upgrades

Playground improvements

G8 G9	Jacka Park playground upgrade
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Sportsgrounds improvements

G8 G9	Sports Club Capital Assistance Program
G8 G9	Sportsfield renewal program

Foreshore and building improvements

G8 G9	Mona Vale Beach upgrade
G8 G9	Tidal pools refurbishment
G8 G9	Clontarf tidal pool refurbishment

Behind Schedule

Reserves and parks improvements

G8 G9	Wyatt Avenue open space - delays were experienced during the planning stage of the project as a site-specific Plan of Management needed to be developed instead of relying on the existing Generic Parks Plan of Management
G8 G9	Oxford Falls Bushland Reserve - bushfire impact study and other environmental investigations need to be undertaken

Playground improvements

G8 G9	Playground Renewal Program - behind schedule due to delay in supply of equipment
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Foreshore and Building improvements

G5 G8	Long Reef Surf Life Saving Club - new building works - behind schedule due to COVID-related delays and wet weather
G8 G9	Little Manly Beach Masterplan Implementation - delayed by wet weather

Town centre and village upgrades

G5 G9	Commercial centre upgrade program - detailed design has been delayed while Ausgrid consider the proposed lighting design, and Council undertakes redesign to accommodate budget changes and increased material costs
G5 G9	West Esplanade activation plan - behind schedule due to delays in completing the irrigation design, contractor availability, and awaiting Ausgrid checks

Sportsground improvements

G8 G9	Connecting all Through Play - Active Play - The construction certificate for the lighting at Passmore Reserve has now been received, and work on site is due to commence in July 2022. The project is behind schedule due to delays in obtaining the construction certificate and importing light poles into the country.
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Delayed

Playground Improvements

G8 G9	Griffith Park playground - deferred to the 2022/23 financial year because of budget pressures caused by COVID
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Foreshore and Building improvements

G8 G9	Dinghy storage - deferred to the 2022/23 financial year because of budget pressures caused by COVID
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Children's services



● Environment

Protection of
the Environment

Environmental
Sustainability

● Social

Places for
People

Community
and Belonging

● Economic

Vibrant Local
Economy

Transport, Infrastructure
and Connectivity

● Civic

Good
Governance

Partnership and
Participation

Supporting CSP goals

G8 G9 G11 G12

We offer professional care and a high-quality range of services for children aged 0-11 years. Council manages seven long day care centres, over 50 family day educators, four vacation care locations, two pre-schools and one occasional care centre.

Our quality services are made possible and are maintained by strong connections and partnerships within our community and its families.

Service achievements

Connecting with community and nature

Family Day Care celebrated National Family Day Care Week through local activities - an excursion to Brookvale Park, and another to watch the play *Edward the Emu*. Each Centre connected to the wider community through our Special Friends Afternoon Tea, such as the Mother's Day inclusive afternoon open to all genders and ages. Manly Community Pre-school provided a free parent event on school readiness with guest speaker from 'Kids First', available to all families.

Harbour View Children's Centre collected items that families found at the beach such as bottle tops, fishing line and corks, to create an artwork, and highlight why we need to keep our waterways clean and protect marine life. The Roundhouse Children's Centre is working with the B & B Highway to support habitat regeneration program. Narrabeen Children's Centre is active in battery recycling, collecting 3kg of batteries from home, as well as attracting donation of another 4kg from the local caravan park.

Supporting Inclusion

This year we grew our support of children from vulnerable backgrounds:

- 104 children with additional needs
- 40 children at risk of significant harm
- 13 children referred by Women and Children First
- 10 children referred by the Dalwood Spilstead Centre
- 19 children with an Indigenous background.

North Harbour Pre-school educators attended Kimochi training to support emotional development and promote kindness. This program has been successful with children and parents engaging with the characters and implementing the strategies.

A range of inclusion activities added to the experience of children and their families across the service:

- new additional needs families attended in the Winter holidays, and these children received a 'Social Story' to ensure a positive experience on their first visit
- Belrose Children's Centre is extending its inclusion of children with high level additional needs, by hiring specialist equipment
- Children's Centres had book readings in German, Italian, Russian, Portuguese, French and Indian. For pre-school children from non-English speaking backgrounds, our Educators continue greeting them in their culture's language.

Embedding indigenous culture

Our Early Learning Centres successfully implemented Indigenous programs into the learning curriculum, to develop connections with indigenous culture. This included 'Ngumpie Weaving' social weaving workshops and 'Bush to Bowl' activities for gardening and producing Indigenous foods. To further support embedding culture, the centres purchased art, rugs, books, and cards from Indigenous owned and operated businesses.



Flexible services

North Harbour Children's Centre continues to operate as a multi modal service, seamlessly transitioning from pre-school during school term to vacation care during school holidays. With efficiencies created by using the same location and sharing resources, this multi modal service is planned to continue to operate for the foreseeable future. Council is exploring similar opportunities in other locations.






Performance

Performance measures	Target	Result 2022	
Childcare services that meet/exceed standard for National Quality Framework	100%	100%	✓

 Achieved target
  Target not achieved

Satisfaction measures - maintain or improve *	Target	Result 2022	
Provision of childcare services	3.57	3.89	↑

 Statistically on par with target
  Statistically higher than target
  Statistically lower than target

* Mean score out of 5 in our community survey.

Workload measure	Result 2022
Number of additional needs children enrolled in childcare services	104

Operational projects

Completed

G8 G11 G12 Implement the Children's Services Strategy

Capital projects

Completed

Childcare buildings

G8 G11 Childcare playground renewal program

On Target

Childcare buildings

G8 G11 Children's centres works program

Community, arts and culture



● Environment

Protection of
the Environment

Environmental
Sustainability

● Social

Places for
People

Community
and Belonging

● Economic

Vibrant Local
Economy

Transport, Infrastructure
and Connectivity

● Civic

Good
Governance

Partnership and
Participation

Supporting CSP goals

G8 G9 G10 G11 G12 G22

We support and facilitate a wide range of social and community services to build social capital and enhance the health and wellbeing of individuals and families. Our programs and events focus on vulnerable communities, the aged, people with disability and youth. They reduce social isolation and strengthen community connectedness.

We provide accessible and affordable facilities at 41 community centres, nurturing creativity with a range of arts and cultural events, and provide creative spaces, a regional art gallery and museum and a performing arts theatre.

Service achievements

Community Centres

While the community centres were closed for a significant time in 2021, they have slowly increased in usage since February, and have been in high demand for all types of events including use as pre polling venues for the May Federal election.

In May 2022 implementation of the online booking and payments portal went live providing improved customer experience by enabling customers to browse availability and submit bookings online at any time.

Council continues to make improvements to the facilities it manages including the North Curl Curl Community Centre carpark and reserve upgrade which was completed in June 2022. The update to the facility and carpark has improved community accessibility into and around the building.

Community Development

Despite the challenges of COVID and adverse weather events during 2021/22, Council continued to provide an array of programs which was well supported with engagement from the community including:

- Over 600 people participated in the *It Takes a Village* program which was launched in April 2022 to inspire and equip the local community to increase social connections and feelings of belonging in neighbourhoods across the Northern Beaches.
- A *Big Ideas Forum, The Kindness Revolution: An evening with Hugh Mackay* was held in March at Glen Street Theatre with around 200 people, which focused on the challenges over the last two years and how we can restore hope, rebuild trust, and inspire optimism.
- An exhibition for International Day of People with Disability featuring an array of artworks showcasing the skills of local students with disability at Warringah Mall Library.
- Council continued to collaborate with key housing and community partners on the Northern Beaches Homelessness Interagency and Case Coordination Group which has housed 30 people into social housing, private rental, and support accommodation over the past year.
- Council hosted the second Northern Beaches Suicide Response Roundtable in May 2022. The Roundtable provided national, state, regional and local updates to more than 70 key services and community groups.

Socially Sustainable Northern Beaches

Following the adoption of the *Better Together 2040 Social Sustainability Strategy*, A Better Together Leadership group with representatives from local community service organisations has been implemented to embed the strategy and encourage collaboration and capacity building amongst service providers.

A Northern Beaches Community Wellbeing Framework has been developed with a wellbeing and liveability survey conducted through March 2022. Council has engaged in consultation with the community and young people on the development of *Youth Voices Shaping the Beaches Future*, an action plan focused on young people 12-24. And, a new four-year *Disability Inclusion Action Plan (DIAP 2022-2026)* has been developed and adopted by Council.

Caring for young people and families

Several Youth Advisory Group (YAG) members and Council staff supported the inaugural *Have Your Say Day*. Over 25 young people representing nine high schools attended the day with Youth Action facilitating a workshop on Appreciative Inquiry, empowering students to make change through positive conversations.

More than 300 young people aged between 12 -24 signed up for ARTDECKO Skate Deck Art Program run from August to October 2021.

The fourth cohort of YAG assisted staff in organising 24 youth activations as part of NSW Youth Week celebrations, with five YAG members attending the NSW Youth Council Conference to share their learnings with the broader group.

Council partnered with local youth service providers to facilitate three online webinars for parents, carers and young people on Supporting Senior Students, Surviving Year 12, and Transition from primary to high school.

The Adolescent and Family Counselling Service provided 970 free client counselling sessions to young people and their families. The service also hosted:

- two specialised workshops “Connecting as Dads” to increase parenting knowledge and skills for men
- one four-week parenting workshop
- a pilot art program was run supporting disengaged young people to connect, learn through art expression and form social connections in a supported environment.

Supporting Seniors

We are the first Council in Sydney to receive accreditation as a Dementia-friendly Organisation by Dementia Australia, leading the way in making the Northern Beaches a place where those living with dementia can live full lives. Key achievements include dementia friendly training to over 900 staff and conducting audits of key identified community spaces with the participations of member from the Northern Beaches Dementia Alliance.

Meals on Wheels delivered 16,970 meals to older people in the community to enable them to live at home for longer and prevent social isolation including over 221 community lunch meals and 12 social outing meals.

A Seniors Festival program was held from 21 March to 8 April 2022 featuring more than 50 activities and participation of over 1,500 seniors, including two Meet Your Local Seniors Groups mini expos.

Community Safety

Council endorsed the establishment of the Community Safety Advisory Committee to provide guidance to Council on community safety issues and to monitor the implementation of the *Community Safety Plan* progressing several actions including:

- a review of all Alcohol Free Zones across the Northern Beaches
- safety audits and crime prevention measures at emerging locations
- scam awareness webinars to increase safety for seniors online.

Further community safety initiatives involve the establishment of a Youth Outreach Group to increase service coordination to young people and the development of an action plan to guide positive change for young people across the Northern Beaches. In addition, Council has completed a Sexual Assault Research Project in collaboration with students from Macquarie University and local service providers.

Valuing volunteers

Over 900 volunteers actively supported the Northern Beaches community this year, assisting Council teams including Bushcare, Community Gardens, Cemeteries, Libraries, Meals on Wheels, Manly Art Gallery & Museum, Manly Environment Centre, Manly Visitor Information Centre and the Aboriginal Heritage Office.

Volunteers were recognised for their ongoing commitment to the community at events coordinated for International Day of the Volunteer in December and National Volunteer Week in May. The annual Australia Day Awards Program was held in January, recognising, and celebrating the wonderful achievements of the Citizen of the Year, Young Citizen of the Year, Senior Citizen of the Year, Sportsperson of the Year, Community Event of the Year, and 14 Outstanding Community Service Awards.

Arts and culture

A Culture Mapping Project was developed in response to a key action in the Arts & Creativity Strategy 2029, providing the evidence base for consolidated understanding of the diverse creative communities living and working across the Northern Beaches.

The innovative project was recognised with a Local Government Professionals Excellence Award 2022 and informed the priority actions included in the Arts & Creativity Action Plan 2023 - 2026.

Arts and Culture - Grant Programs

The Arts and Creativity Grants provided \$93,177 in funding support to local creatives while the Creative Toolkits workshops provided advice and support. A new temporary gallery was opened in the Mona Vale Civic Centre to complement the Mona Vale Creative studios while Avalon Creative Space and Curl Curl Creative Space hosted a range workshops and exhibitions. The *Eramboo Artist in Residence* program continued, and a *Create at Home* program supported local artists and participants through COVID lockdowns. The new Environmental Art and Design Prize attracted national attention and participation, bringing three high quality exhibitions to Northern Beaches venues.

Public Art

We continued to implement the *Coast Walk Public Art Strategic Plan* works delivered in Mona Vale Surf Life Saving Club and artists contracted for the Long Reef Surf Life Saving Club, McKillop Park Freshwater, and Robert Dunn Reserve in Mona Vale.

New artwork was delivered in St David Avenue Park in Dee Why and Council reviewed and adopted a new public art commissioning process. We also delivered new street art works at the Tramshed Arts and Community Centre in Narrabeen and Glen Street Library in Belrose.



Manly Art Gallery and Museum (MAG&M)

The Gallery's largest exhibition of the year, *Destination Sydney: The natural world* ran from December 2021 to March 2022 and was held in conjunction with Mosman Gallery and the S.H Ervin Gallery. The exhibition featured nine contemporary female artists, with support from the Gordon Darling Foundation. Solo exhibitions from local Aboriginal artists Aleta Wassell and Billy Bain were very popular, as was Peter Sharp's *Accidental Tourist*. Group exhibitions including *Express Yourself* and *To the Edges: 60 Years of Sydney Printmakers* were also well attended.

Public programs continued when possible and included school holiday workshops, artist masterclasses, the Ceramics Spotlight series, and the popular Life Drawing classes. Ask a Curator Day was held on 15 September as an online event.

Engagement on MAG&M's Instagram account increased by 60% resulting from a new online engagement and social media strategy and the Design Shop continued to support and promote local designers, makers, and artists.

Glen Street Theatre

Despite COVID related disruptions we achieved over 34,000 ticket sales this year. The second half of the year saw community groups returning to the stage with 38 staged events to over 7,000 audience members. The NSW Government Discover and Parent vouchers continued to be very popular with over \$126,000 of value in vouchers being redeemed this year. An upgrade to the air-conditioning system for the Theatre auditorium markedly assisted patron comfort with future works to upgrade to other public areas of the venue in the pipeline.

This year saw ongoing strengthening of the Glen Street Theatre Membership program with overall engagement increasing by 37% on the previous subscription model. The change has received positive feedback from community and industry stakeholders and Glen Street Theatre will continue to focus on growing opportunities and value for its members.

Programming continues to show growth in the comedy market after sold out success of the Melbourne international Festival Comedy Roadshow and Ahn Do, and the newly introduced Adventure Film series achieving 75% engagement.

Performance

Performance measures	Target	Result 2022	
Number of volunteers who actively participate in ongoing Council programs	1,500	777*	✗
Number of Meal services	18,000	16,970**	✗
Number of clients for Youth and Family counsellors	250	719	✓
Youth and Family counselling sessions	800	971	✓
Number of people attending community development events/ programs	17,300	12,622***	✗
Number of people attending arts and culture events/ performances	123,400	61,152***	✗
Community centres: user satisfaction (mean score of hirer's survey out of 5)	4.00	4.43	✓
Number of networks and partnerships with community groups/organisations	15	32	✓

✓ Achieved target ✗ Target not achieved

* COVID restrictions limited volunteer opportunities through parts of the year. Persistent wet weather also restricted some volunteer activities.

** Several factors restricted the meals program. COVID restrictions and lockdowns paused the community lunches and social outings for some months. Some senior clients also moved from their homes to enter aged care facilities, so no longer required the service.

*** COVID closures, ongoing restrictions, and audience hesitancy limited participant numbers.

Workload measure

Result 2022

Number of information and referral enquiries

437

Satisfaction measures - maintain or improve *

Satisfaction measures - maintain or improve *	Target	Result 2022	
Facilities and services for youth	3.21	3.29	—
Facilities and services for older people	3.55	3.45	—
Facilities and services for people with disabilities	3.21	3.34	—
Arts and cultural facilities (e.g. Glen St Theatre, Manly Art Gallery and Museum)	3.75	3.46	↓
Community centres	3.61	3.70	—

— Statistically on par with target ↑ Statistically higher than target ↓ Statistically lower than target

* Mean score out of 5 in our community survey.

Operational projects

Completed

G8	Develop a Social Sustainability Strategy and action plans to address community priorities
G12	Develop a new Disability Inclusion Action Plan
G11	Develop wellbeing indicators to measure community resilience, capacity and connections

On Target

G10	Implement the Coast Walk Public Art Strategic Plan
G9	Plan for a creative community precinct at Mona Vale
G9	Deliver creative spaces at Mona Vale Civic Centre
G11 G22	Implement Gatekeeper training program for suicide prevention
G9 G22	Deliver the performance space at Mona Vale Public School with the State Government

Behind Schedule

G11 G22	Investigate the establishment of community Hubs in strategic locations - this project has commenced but is running behind schedule due to the impacts of the COVID pandemic. This affected our ability to engage with social service providers who were experiencing increased service demands, conflicting priorities, and staff shortages
G10	Develop a plan for Glen Street Theatre, including the activation of the former restaurant site - no complying tenders were received in October for operation of the restaurant area. Operational implications of the loss of this space for the Theatre are yet to be resolved through a precinct masterplan and Glen Street Theatre business plan

Capital projects

Completed

Community centre improvements

G9	Community buildings works program
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Cultural improvements

G8	Manly Art Gallery - art works
G10	Glen Street Theatre renewal works

On Target

Art works

G10	Gallery Artwork Purchases
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Community centre improvements

G9	Community centres minor works program
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Cultural improvements

G10	Coast Walk - art trail
G10	Coast Walk - Aboriginal art and signage

Behind Schedule

Art works

G10	Theo Batten Bequest purchases - part of the program is delayed, awaiting a Council decision on the status of the roof lettering project, and Development Application approval
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Community centre improvements

G9	Warriewood Valley community centre new works - project tender documents have been drafted and further reviews are in progress. Construction commencement has been deferred until 2022/23 to resolve funding issues that have resulted in a project delay
G10	Creative Arts Space design works - Mona Vale - works are on hold pending a review of options for the whole of the Library, Administration building and the Memorial Hall precinct

Library services



● Environment

Protection of the Environment

Environmental Sustainability

● Social

Places for People

Community and Belonging

● Economic

Vibrant Local Economy

Transport, Infrastructure and Connectivity

● Civic

Good Governance

Partnership and Participation

Supporting CSP goals

G8 G9 G12 G18 G22

Providing opportunities for all our community to learn and develop throughout their lives, our library service consists of six libraries in Dee Why, Forestville, Belrose, Manly, Mona Vale and Warringah Mall in Brookvale. There are also four community libraries in Avalon, Terrey Hills, Seaforth, and Freshwater which are also supported by Council.

These spaces are well utilised and provide opportunities for literacy and education, community connection and skills development.

Service achievements

Valued Social Institutions

Our library services are one of our most valued social institutions in the Northern Beaches and have continued to support our community during the pandemic, ensuring contemporary, popular collections are available in both print and digital platforms.

During the 2021/22 financial year:

- almost 1.1 million items were borrowed
- there were over 470,000 visits to our public libraries
- nearly 199,000 members of our library service continued to borrow items, attend programs and events, volunteer or browse our local history portal 'History Hub'
- a total of 560 of our members received a tailored home library service, which provides valuable recreational and education material to those in our community unable to visit our libraries.

Creative and connected communities

In response to the challenges provided by the COVID pandemic, Northern Beaches Library services found new ways of engaging with our community. More than 9,500 members of our community attended a program with a choice of over 440 programs on offer. Many of our programs were safely and quickly adapted to online delivery including our HSC lecture series and online story times. Once regular activities recommenced in February and the library was again able to provide a varied and popular programming and events calendar including makerspace workshops, a seniors' festival, youth led events and our ever-popular school holiday programs.

In a first of its kind in NSW, Council delivered an innovative library services with the introduction of a custom-built Creative Library at Manly Library. The space not only provides opportunities for our community to connect and learn with local artists and exhibitions but also the opportunity to explore their creativity in a welcoming and accessible space.

Digital inclusion

Our digital library services have continued to play a pivotal role in supporting our community. This is demonstrated by the continued growth in popularity of our e-collections with over 347,000 loans of our digital collection this year. In recognition of the increased customer demand, additional funds and resources have been redirected to improve our digital collections. In line with this the Northern Beaches Library app, which allows you to access your library anywhere and at any time, continues to grow in popularity with more than 143,000 launches this year alone.

One of the most popular digital destinations continues to be the History Hub which received more than 1,611,955 page views in the last twelve months. This online portal, provides instant access to photographs, videos and oral histories. Our local studies team continues to focus on the preservation of our rich collections, with more than 39,050 items digitised and accessible on this platform.

Improved Spaces and Places

In response to community feedback, many of our spaces have undergone significant changes in the last twelve months. Forestville Library has been transformed into an accessible and contemporary community space with a current trial for 24/7 access to the library currently underway. In addition, Manly, Mona Vale, Forestville, and Warringah Mall Libraries have rejuvenated spaces and improved collection layouts due to the installation of new mobile shelving. This shelving was provided by grant funding from the State Library of NSW, offering opportunities for flexible layouts to accommodate larger events and activities.

In line with community expectations, both Forestville and Manly libraries purchased podcasting booths. These sound-proof booths provide community members with the ability to record podcasts, music or voice-overs providing a unique service for the community to create, connect and learn.

In conjunction with assistance from the NSW Government, Glen Street Library was upgraded to include an outdoor all-weather amphitheatre, community garden, colourful mural, and native beehive. The space was developed with feedback from the community to optimise use of the facility to cater for exhibitions, live music, and author talks.



Performance

Performance measures	Target	Result 2022	
Annual growth in e-loans	10%	3%*	✗
Satisfaction with library programs (Net Promoter Score: % promoters)	50%	81%	✓
Satisfaction with Home Library service (Net Promoter Score: % promoters)	50%	N/A**	

✓ Achieved target ✗ Target not achieved

* Once COVID restrictions eased, E-loans subsided. There was however significant growth in the previous two years (of 44% and 26%).

**As a result of COVID risks, client surveys could not be undertaken with Home Library Service customers as the survey for these patrons is in person rather than online.

Satisfaction measures - maintain or improve *	Target	Result 2022	
Library services	4.23	4.25	—

— Statistically on par with target ↑ Statistically higher than target ↓ Statistically lower than target

* Mean score out of 5 in our community survey.

Operational projects

Completed

G9	Develop a Library Strategy
G8	Achieve dementia friendly accreditation across appropriate library services
G12	Develop a program of works for digitising library resources
G9	Review opportunity to provide 24/7 access to the physical library space

Capital projects

Completed

Library upgrades

G9	Library book stock
G9	Mona Vale library upgrades and new works
G9	Library buildings works program
G9	Forestville Library renewal works
G9	Public Library Infrastructure Grant

Community Space and Learning

G12	Library books replacement
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On Target

Community Space and Learning

G9	Library local priority grant purchases
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Transport, traffic, and active travel



Environment

Protection of
the Environment

Environmental
Sustainability

Social

Places for
People

Community
and Belonging

Economic

Vibrant Local
Economy

Transport, Infrastructure
and Connectivity

Civic

Good
Governance

Partnership and
Participation

Supporting CSP goals

G6

G8

G16

G17

G22

We work to ensure sustainable and efficient management of Council's road and transport assets to meet community needs. We utilise our asset management system to maintain 844km of roads, and more than 15,000 car spaces, including seven parking stations, and over 50 beach and reserve parking locations. We also manage footpaths, kerbs and gutters, bus shelters, guard rails, bridges,

pedestrian bridges, causeways, retaining walls, pedestrian crossings, roundabouts, bike paths and associated infrastructure, wharves, boat ramps and tidal pools. Our transport strategies guide the construction of new facilities to the transport network such as footpaths, shared paths, and traffic facilities. We also provide road safety educators and the Hop, Skip and Jump bus service.

Service achievements

Restoring our tidal pools and wharves

There are six operational tidal swimming enclosures that Council manages across the Northern Beaches, giving a diverse range of recreational opportunities. Our tidal pool program is aimed at ensuring these facilities are well maintained for community use.

Council manages 38 wharves across the local government area. Upgrade works on Bells Wharf and Carols Wharf on Scotland Island were substantially completed in 2021/22 and minor repairs undertaken at Tennis Court, Taylors Point, Cargo, and Eastern wharves on Scotland Island.

Responding to storm events

During the February and March storm events Council undertook road closures, installed safety barricades, fixed potholes, flooding and drainage related issues and reinstalled damaged signs. Our team responded to over 5,100 requests including potholes, blocked drains, stormwater and flooding, footpath and roadside maintenance issues. In addition to this the team also responded to approximately 200 landslips and sinkholes managing geotechnical professionals and contractors to clear the road network of debris and maintain a safe transport network.

Making our roads safer

Council manages a road (sealed and unsealed) and bridge network that is 844km in length. Our road assets are managed to a high standard to meet the needs of our community.

Some of the key projects over the past year include:

- over 67 sections of road resurfacing, to a total of 58 streets spanning 13km of the road network at a cost of \$7.84m. Major reconstruction works included a part of McIntosh Road, near Beverley Job Park Narraweena, Oaks Avenue, Dee Why and Dundilla Road, Frenchs Forest
- responding to a significant road stability issue at 344 Whale Beach Road requiring urgent road safety management and a geotechnical engineering solution
- a raised pedestrian and bicycle crossing on Campbell Avenue, Dee Why, making this hazardous crossing point much safer
- traffic calming works on Anana Road, Elanora Heights have reduced traffic speeds through this school zone area
- funding from the Federal Stimulus School Zone Infrastructure Program, totalling \$8.57m over 18 months, prioritised the development and delivery of road safety infrastructure projects around local schools. Council had discussions with six schools to improve road safety for their 3,000 students
- the Australian Government's Black Spot Program targeting specific road locations to reduce the further risk of high frequency crashes occurring
- carparking improvements completed in Surfview Road, Mona Vale.



Road safety matters

Highlights of the road safety program delivered to the community included:

- free child car seat restraint checks for 272 families with 85% of seats adjusted to improve safety for 473 children
- school road safety audits of five local schools, benefitting 2,500 students
- 10,000 people receiving the Roads Safety calendar
- a road safety blitz 'Share the Road' safety campaign to encourage safer driving by motorists and encourage more people to ride bikes on our local roads to ease traffic and parking congestion
- online workshops 'Driving off to a good start' for supervisors of learner drivers to help them understand their responsibilities, including the use of the learner driver logbook and the laws and conditions for learner and provisional drivers.

Supporting electric vehicles

Five Ausgrid distribution kiosks have been upgraded to JOLT electric vehicle chargers providing free fast charging for the first 7kWh. These are in Dowling Street, Freshwater; 21 Oaks Avenue, Dee Why; Darley Street, Forestville and two in the Mona Vale Town Centre.

Expanding our active travel network

New footpaths, renewing existing footpaths and kerb ramps are paramount for pedestrian safety. In the 2021/22, over 20 new footpaths were completed, improving active travel options, and adding 8.4km of footpaths to Council's network.

The Active Travel program delivered projects through the Active Transport and Federal Stimulus funding has constructed four shared paths.

Upgrades have been made to approximately 3km of new and renewed road kerb and gutter and 54 pedestrian access kerb ramps to improve and assist disability access and parents with prams.

Awards for Transport & Civil Infrastructure

Council won the prestigious NSW & ACT Engineering Excellence Award for Rehabilitation of Richard Road, Scotland Island - Offshore Road and Drainage Construction.

The Citi Powers Partnership Award was jointly won with Environment, Resilience and Climate Change team for our role in the Electric Vehicle charging station in Mona Vale.

Caring for our public places

Daily general inspections of public places are conducted across the Northern Beaches, including commercial centres, parks, reserves, beaches, and local streets to ensure these locations are clean and safe for residents and visitors.

Council's Public Place Officer (PPO) team has continued meeting with business owners and shopkeepers to provide assistance, answer enquiries and maintain strong lines of communication with Council.

Helping you out and about

The Hop Skip Jump buses provides four services Monday to Friday and two services on weekends. There have been 150,000 commuters travelling on the service this financial year. This bus service links Seaforth, Balgowlah Heights, Clontarf, Manly Vale, Fairlight, Manly and Fairy Bower.

Performance

Performance measures	Target	Result 2022	
New assets completed for the planned active travel program	100%	100%	✓
Condition of local roads - average pavement condition - rated very good to satisfactory	90%	94%	✓
Number of Hop Skip and Jump passenger trips	330,000	151,054*	✗
Public transport patronage - bus trips locally and to City, Chatswood and Macquarie Park	37 million	16.8 million*	✗

✓ Achieved target ✗ Target not achieved

* COVID lockdowns and ongoing restrictions kept passenger numbers down to maintain social distancing.

Satisfaction measures - maintain or improve *	Target	Result 2022	
Condition of local roads	3.11	3.01	—
Footpaths	3.18	3.15	—
Bike paths	3.14	3.03	—
Bus shelters	3.66	3.72	—
Parking	2.77	2.93	↑
Traffic management	2.79	3.07	↑
Wharves and boat ramps	3.75	3.74	—

— Statistically on par with target ↑ Statistically higher than target ↓ Statistically lower than target

* Mean score out of 5 in our community survey.

Operational projects

On Target

G16 G17	Plan smart parking infrastructure across the Northern Beaches
G17 G22	Implement Transport Plans which support the Transport Strategy - Parking, Bike, Road Safety, Public Transport, and Freight

Behind Schedule

G8	Develop accessibility maps for all major town and village centres - program is behind schedule due to resourcing challenges
G6 G17	Implement walking plan and pedestrian access and mobility plans - four footpaths are behind schedule because of delays caused by availability of materials (associated stormwater works are also required and there are supply chain issues in obtaining pipes)
G16 G22	Develop transport plans to support the transport strategy - parking, public transport, and freight plans - draft Parking Plan almost completed ready for internal review
G16 G17	Undertake a review of the community transport service - the initial timeframe of the review has been pushed out as bus patronage has reduced due to COVID and normal operating data is required to support the review

Capital projects

Completed

Active travel - cycleways and footpaths

G17	Streets as shared spaces - Manly and The Strand Dee Why
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Road and related infrastructure upgrades

G16	Bus stop renewal
G16	Kerb and gutter renewal works
G16	Road re-sheeting program
G16	Kerb and gutter new

Wharf Upgrades

G16	Carol's Wharf renewal works
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Car parks and parking stations

G16	Car park renewal works
G16	Multi storey car parks renewal works

On Target

Active travel - cycleways and footpaths

G17	Triangle Park North - Dee Why Town Centre
G17	Fern Creek Bridge and shared paths

Roads and related infrastructure upgrades

G16	Scotland Island roads and drainage improvements
G17	Church Point masterplan boardwalk extension
G16	Safer schools infrastructure - school zones

Wharf upgrades

G16	Wharves works program
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Plant & Fleet

G16	Light Fleet renewal
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Behind Schedule

Active travel - cycleways and footpaths

G17	Bike Plan implementation - new works - two jobs have had minor delays in the construction phase due to wet weather and are continuing on a revised schedule
G17	Connecting Communities cycleways program - construction of the Newport to Avalon section has been deferred to allow for additional community engagement and design development
G17	Connecting Communities footpaths program - construction has been deferred to allow for additional community engagement and design development
G17	Footpath new - delays caused by constrained resourcing and availability of materials
G17	Narrabeen Lagoon pedestrian and cycle bridge - delayed due to wet weather and is expected to be completed in September
G17	Footpath renewal works - the Federation Boardwalk component has been delayed in obtaining heritage approval and to avoid the penguin breeding season

Road and related infrastructure upgrades

G16	New traffic facilities - delayed by the impacts of COVID and wet weather
G16	Warriewood Valley - traffic and transport infrastructure - delays were caused earlier in the year by the need for stormwater design at several sites
G16	Accelerated traffic facility delivery - delays caused by COVID and wet weather
G16	Retaining wall renewal works - delays have been caused by COVID and wet weather
G16	Bridge renewal works - the Ocean Street Bridge works have been delayed by lagoon conditions

Wharf upgrades

G16	Church Point commuter wharf expansion - investigation - project behind schedule due to delays considering the Church Point Parking Demand Management Strategy report
G16	Bells Wharf renewal works - behind schedule because of delays in pontoon manufacture caused by the restricted availability of materials

Car parks and parking stations

G16	Smart parking infrastructure project has been detailed into a program of work with several sub projects - with the sensors as one project and digital permits as a separate project due to the contractual issues around the permit printing with rates. Both projects are being delivered sequentially in the 22/23 and 23/24 program
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Plant and fleet

G16	Major plant renewal - due to manufacturing and transport issues related to COVID, the remaining replacements were delayed
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Delayed

Roads and related infrastructure upgrades

G16	Church Point new infrastructure - project deferred due to COVID funding issues
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Economic development, events, and engagement



● Environment

Protection of the Environment

Environmental Sustainability

● Social

Places for People

Community and Belonging

● Economic

Vibrant Local Economy

Transport, Infrastructure and Connectivity

● Civic

Good Governance

Partnership and Participation

Supporting CSP goals

G8 G10 G11 G13 G15 G21

Supporting the vibrancy and success of 74 village and town centres and celebrating all facets of the community with a variety of events and festivals each year, including citizenship ceremonies. This service helps make the Northern Beaches an exciting place to live, visit and work. Over 10,000 businesses are supported by a series of business events and through strong partnerships with local Chambers of Commerce. We promote the Northern Beaches as an exciting visitor destination

and manage the Manly Visitor Information Centre and the 'Hello Manly' brand. We plan and deliver community engagement, online and in person on a wide range of Council's projects, and around 21,000 subscribed residents receive regular updates on local engagement opportunities. The service manages multiple websites, promotes Council's services, programs and events, liaises with the media, and provides in-house design and content services.

Service achievements

Business Support Service

The Business Support Service continues to provide support to our community and has managed 521 cases. Most enquiries have been financial support (Council and NSW Government) for businesses impacted by COVID, as well as changing business restrictions. There have also been a significant number of enquiries for setting up a business on the Northern Beaches, especially home-based businesses and outdoor permits.

Back to Business

Council launched the *Back to Business* program in September 2021 to help businesses reopen in-line with the NSW Roadmap to Recovery. Businesses submitted their ideas through an online form for how Council could support them to reopen under COVID restrictions. The program received 161 submissions with 45 permits issued and 57 cases closed as business as usual.

Business Support Service - Flood response

In response to the flood event on the Northern Beaches in March, the business support team visited 21 village/town centres and spoke to approximately 100 affected businesses, offering support. Once government grants were available the team revisited businesses with flyers on flood support available to them.

Destination Management Plan

The Destination Management Plan (DMP), *Destination Northern Beaches: Creating a Sustainable Visitor Economy*, was adopted by Council at the 28 September 2021 Council Meeting. It is the first ever tourism blueprint to guide the growth of the visitor economy, while protecting the local environment and social values.

One of the key actions in the DMP is to implement off-season visitor campaigns via a destination campaign targeting potential visitors from regional NSW and metropolitan Sydney to come and visit Manly.

In May 2022, Northern Beaches Council was also announced as being successful in its bid to host the LGNSW Destination and Visitor Economy Conference in May 2023.

Northern Beaches Economic Development Strategy

The draft EDS will go on exhibition in late 2022. A draft Northern Beaches Economic Development Strategy (EDS) is being developed to deliver a thriving and sustainable economy over the next 10 years and beyond. The draft EDS has been informed through extensive local business engagement, including a series of one-to-one interviews with range of businesses and education providers, a business survey and number of workshops and briefings with the Economic & Smart Community Strategic Reference Group.

Small Business Month

In March 2022, Council held a business event at Dee Why RSL on the topic of *Rethinking Your Business and Build Success in Uncertain Times* as part of the NSW Government Small Business Month. This included a workshop run by Realise Business on how to prepare for and manage shocks and stresses, acknowledging the challenges facing our business community in recent times, as a consequence of COVID and storm events.

Activating local places

Council continued to support the activation of local spaces through a variety of initiatives across the Northern Beaches.

We contributed to the beautification of Manly with the installation of pot plants in various locations in the Corso and fairy lights in the fig tree. We received grants to deliver the following activations:

- Australia Day - music and roving entertainment in Newport, Collaroy, Manly and Dee Why.
- Make Music Day - musicians performed at Narrabeen, Forestville, Dee Why and Newport.
- Festival of Place - Summer Night Fund Manly *Family Fun Fest* with family friendly entertainment and live music at Manly.

Council partnered with community and businesses to deliver activations at Fairlight, Avalon and Forestville and partnered with Investment NSW on the *Your Street Your Party* program with street parties carried out at Fairlight and The Strand, Dee Why in May.

We successfully won a grant from Investment NSW to activate our CBD, Manly in May 2022. Council with the support of the new not-for-profit tourism group, Experience Manly created a new event to showcase the diverse visitor experiences in Manly. Over 10 days, more than 77,000 visitors came to Manly and visitor spending increased by 24% over that period.

Events for everyone

Due to the risk of COVID and the stay-at-home orders in place for Greater Sydney, Council made the decision to cancel and/or postpone several events scheduled to be held between June and December 2021, Council's top priority was the health and safety of staff, community and visitors.

Council recognised national military commemorations including, Vietnam Veterans and Battle for Australia Day, as well as other significant events like NAIDOC Week and Sorry Day. These were promoted through Council's digital channels including social media, electronic newsletters and via the website.

Citizenship Ceremonies

Council delivered online and in person ceremonies throughout the year, in accordance with the NSW Health Orders at the time. We held over 32 online ceremonies with 1,479 people becoming citizens. Council returned to delivering in person citizenship ceremonies from January 2022 with four ceremonies conducted and 522 people becoming citizens.

Picnic in the Park

Picnic in the Park went ahead at Lakeside Park, Narrabeen. Over 4,416 tickets were sold, with local families attending, bringing their own picnic and enjoying a fun, entertaining event.

Partnerships

Two major partnerships were delivered, including hosting the first year of Council's partnership with Surf Life Saving New South Wales (SLSNSW) for their State Championships, VolleyFest and the World Surf League (WSL) Surf Pro.

The SLSNSW Championships and VolleyFest were significantly impacted by the floods at the time with only a small program being able to proceed. World Surf League ran their full Challenger Series event and added one round of the World Long Board Championships to the program.

Taste of the Beaches

Due to the NSW Health Orders at the time of planning, Council again delivered an alternative option to allow the community and visitors to celebrate all things food and drink across the Beaches throughout the month of May. Council delivered two events, the Palm Beach Wine Garden and Taste of Manly. The Food Truck Party was cancelled due to weather. Council supported local business through a grants program that helped over 41 business to host their own unique event. We also delivered two signature events, the Manly Beer and Wine Garden and Market Lane Live.

ANZAC Day

Council's dawn service was delivered at Manly Dam with a pre-dawn service and 11am service and march being delivered at Manly. All services were well attended along with the march recognising local service men and women. Additionally, a light display was shown on the façade of Manly Town Hall with imagery commemorating ANZAC Day including local hero's, lone soldier, and poppies.

PLAY MANLY

PLAY MANLY, was a new 10-day festival aimed at attracting visitors back to Manly, reactivating the beachside CBD by both day and night. The free event showcased the diversity of experiences on offer for people of all ages through six themes: Light, Art, Music, Food, Games and Stories and attracted over 77,000 people.

Australia Day

Celebrate Australia was run as a campaign over a number of days in the lead up to, and on Australia Day. The events included, our Australian Made Markets, Food Truck Party and an Australian themed Open Air Cinema, screening Red Dog. On Australia Day we held our Citizenship Ceremony, the two Aquatic Centres held pool parties and music and entertainment was available at Manly, Dee Why, Collaroy and Newport.

World Food Markets

The World Food Markets were significantly impacted by weather during this time with three out of six planned events cancelled. Two events were delivered at Beverley Job Oval (one whilst raining), one was delivered at Killarney Heights Oval, a new site that was well received.

Sun Run

The 7km and 10km fun run saw 4,301 registrations taking on the picturesque course from Dee Why Beach to Manly. Over \$70,000 was raised for many charities across NSW with the highest funds raised going to the Northern Beaches Women's Shelter.

International Women's Day (IWD)

Our annual IWD Breakfast was held at the Manly Pacific with 260 in attendance. Guest speaker Anyier Youl, one of the world's leaders in the area of social change, discussed the theme of 'Break the Bias' to the sell-out crowd, whilst \$4,248 was raised for two local charities, Women & Children First and the Northern Beaches Women's Shelter.

Open Air Cinema

Our Open Air Cinema was held at Lionel Watts Oval for two nights in March. Showcasing two family friendly movies, *Sing* and *Space Jam: A New Legacy*. Wet weather and COVID impacted event numbers however, both nights were able to go ahead, and attendees enjoyed the evening along with free popcorn.

Manly Jazz Online

The community was able to re-live some of their favourite past performances as we showcased Jazz over the October long weekend. Over 13 performances were highlighted via Council's social media accounts, website and YouTube channel.

Remembrance Day

A reduced ceremony with restricted numbers was held in person at Manly Dam to commemorate Remembrance Day. Additionally, a catafalque party march and bugler were present at the Manly Cenotaph.

Christmas Events

Our two annual Christmas carol events were able to take place: Christmas Choral Concert at Manly and Christmas by the Beach at Dee Why. However, both events were restricted by density numbers in line with NSW Health Orders.

New Year's Eve Fireworks

Community firework events took place at Manly, Bayview and our newest site at Lionel Watts. This was our first major event delivered since COVID restrictions were removed from events.

Community engagement

Community consultation was planned and/or undertaken on a total of 130 projects in the financial year.

Significant projects engaged on included:

- Frenchs Forest Town Centre Development Control Plan.
- Draft Resilience Strategy - *Withstand. Adapt. Thrive.*
- Manly Dam Link Trail.
- Planning Our Sustainable Future - Discussion Paper.
- Ivanhoe Park (including Manly Oval) Masterplan and Plan of Management.
- Wakehurst Parkway Flood Mitigation.

Key metrics

Online traffic

- 40,242 unique visitors to the Your Say website.
- 82,582 Your Say website visits.
- 32 percent of visits stayed active on the site for at least one minute.

Notifications

- 200 Electronic Direct Mail (EDM's) sent inclusive of fortnightly news.
- A total of 530,501 emails sent with:
 - an open rate of 50.7 percent
 - a click rates of 7.6 percent
 - an unsubscribe rate of 1 percent.

Participation

- 9,987 online submission/comment forms were completed.
- seven face to face or online engagement sessions.

Conversions

- One contribution was made every four percent of visits.
- At least two actions were performed for 15 percent of visits.



Performance

Performance measures	Target	Result 2022	
High impact projects - webpages updated at least every three months	85%	64%*	✗
High impact projects - Council decisions communicated to stakeholders within 30 days	85%	90%	✓
Annual growth in businesses registered on Council's contact database	10%	-4%**	✗

✓ Achieved target ✗ Target not achieved

*A number of projects have been delayed or deferred due to COVID or resourcing issues. As the projects didn't progress the Have Your Say web content reflected the current status and updates were not required.

**Total registrations fell by 4% to a still healthy level of almost 14,000. This was due to data cleansing and some businesses withdrawing from the business support service.

Satisfaction measures - maintain or improve *	Target	Result 2022	
Community events and festivals	3.85	3.52	↓
Consultation with the community by Council	3.01	3.17	↑
Keeping town centres and villages vibrant (e.g. activities, mixed uses, landscaping)	3.45	3.38	—
Encouraging local industry and business	3.23	3.31	—

— Statistically on par with target ↑ Statistically higher than target ↓ Statistically lower than target

* Mean score out of 5 in our community survey.

Operational projects

Complete

G15 Implement the destination management plan

On Target

G8 G21 Revise the Community Engagement Framework

G15 Develop and implement an Economic Development Strategy

Capital projects

Completed

Town and village centre activations

G8 G9 Dee Why Town Centre - Design

G8 G9 Dee Why Town Centre - Construction Phase 1

Delayed

Town and village centre activations

G8 G9 Avalon place plan implementation - with the development of the Avalon Place Plan on hold, this design project has been delayed

Property and facilities



● Environment

Protection of
the Environment

Environmental
Sustainability

● Social

Places for
People

Community
and Belonging

● Economic

Vibrant Local
Economy

Transport, Infrastructure
and Connectivity

● Civic

Good
Governance

Partnership and
Participation

Supporting CSP goals

G8 G9 G11 G13 G15 G19 G20

We manage and maintain 528 community and civic buildings across the Northern Beaches. This includes our two aquatic centres, two sport and recreation centres, two cemeteries, as well as holiday accommodation facilities at Sydney Lakeside Holiday Park and Currawong.

We manage and regulate outdoor dining through a permits/licence system and provide cleaning and maintenance of 116 public toilet facilities.

Service achievements

Supporting our tenants through COVID

Council has a large number of community groups and businesses that use Council buildings, the vast majority of which were impacted by COVID restrictions. As part of Council's continual support of the community, impacted lessees and licensees continued to receive rent deferrals and subsidies to assist them to recover. Additionally, outdoor dining fees were waived again for the entire year, building on the support provided from the prior financial year.

Currawong Cottages

The restoration work undertaken to transform Currawong has been recognised with an award from the Building Designers Association of Australia (BDAA). The BDAA is the peak body that represents, advocates for, promotes and connects building designers throughout Australia.

Council earned the 2021 National Design Award for the Heritage building/adaptive reuse category.

Work has also commenced on another four cabins supported by funding from the NSW State Government. This work utilises the same design approach and sustainability principles in the upgrades of the previous cabin works and looks to continue to update the site to the benefit of current and future visitors.

New Public and Beach Amenities, Lifeguard facilities and Mona Vale Surf Life Saving Club

The new public amenities in Apex Park opened in Mona Vale housing one accessible cubicle, a family cubicle, and an ambulant cubicle. The new beach amenities and lifeguard premises opened at Mona Vale Beach. The lifeguard facility is now centrally located with stunning views across the beach. The new amenities improved capacity and accessibility, additional showers and toilets and provision for baby change.

Within the same precinct, a new fit-for-purpose surf life saving club building at Mona Vale was officially opened on 5 June 2022. Set over two levels, the spacious and environmentally friendly clubhouse has 1690m² of space which includes a new cafe, restaurant, nippers' facilities, storage for the local board riders club, function space, a first aid room, family change facilities, and improved accessibility.

The building also addresses existing safety issues and reduces long-term maintenance costs by implementing environmentally sustainable initiatives including solar panels and using recycled rainwater. The project delivers on the future needs of the Mona Vale Surf Life Saving Club which provides a valuable service to the community and significantly benefits our professional and volunteer lifeguards.

Jamison Park facilities

In response to the devastating building fire at Jamieson Park, Narrabeen the area has been made safe and temporary amenities installed for the community while a replacement building is constructed.

Buildings upgrades and improvements

A range of upgrades and improvements to the community's buildings were undertaken, including community centre works at Elanora Heights Community Centre, Cromer Community Centre, Avalon Recreation Centre and Mona Vale Bowling Club. While the works are minor in nature, they have had a large impact on improving the facilities.

Improvements have also been made to the Queenscliff Surf Life Saving Club building. This includes additional storage, community space, updating to modern compliance and accessibility requirements and modernising the building for club members and the community.



Continuing to focus on improving our public amenities



Public amenities are a key service that Council continues to try and improve. A new cleaning contract with increased day cleaning teams was put in place, structured to deliver our public toilets in as clean as possible a state every day of the year.

Additionally, a number of new public amenities were constructed including in Apex Park, adjacent to the new courts in Boondah Road Warriewood, at the Mona Vale beachfront and at Long Reef Beach (due to be opened in September 2022), with design works also progressing for replacement amenities at the Forestville shopping centre, Shelly Beach and Rowland Reserve and an additional amenity at Little Manly Point.











Performance

Performance measures	Target	Result 2022
Total visitation to swim centres - Manly and Warringah Aquatic Centres	842,840	596,772* 
Learn to Swim attendance - Manly and Warringah Aquatic Centres	90,400	70,193* 

 Achieved target  Target not achieved

*Attendances were down due to COVID closures (Q1), ongoing COVID restrictions (Q2), and Department of Education limits on spectators at school carnivals (Q3)

Satisfaction measures - maintain or improve *	Target	Result 2022
Condition of public toilets	2.98	3.17 
Facilities and services for youth	3.21	3.29 
Facilities and services for older people	3.55	3.45 
Facilities and services for people with disabilities	3.21	3.34 
Warringah and Manly Aquatic Centres	3.96	4.02 

 Statistically on par with target  Statistically higher than target  Statistically lower than target

* Mean score out of 5 in our community survey.

Operational projects

Complete

G9 G11	Focused improvement of Surf Life Saving Club facilities
G15	Currawong Cottages and surrounds - refurbishment modernisation and environmental works
G12	Implement priority accessibility improvements to property assets
G8	Continue to improve the provision and cleanliness of public amenities

On Target

G19	Implement the property strategy and associated actions
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Capital projects

Completed

Aquatic Centre improvements

G9	Warringah Aquatic Centre renewal works
G9	Manly Aquatic Centre renewal works

Cemetery Works

G20	Mona Vale Cemetery Works Program
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Civic building and compliance works

G5	Operational buildings works program
G5	Sport buildings works program
G15	Sydney Lakeside Holiday Park renewal works
G5	Beach buildings works program
G9	PCYC renewal works

Public amenities improvements

G9	North Curl Curl youth public amenities
G9	Balgowlah Oval amenities
G9	Public amenities works program
G9	Clontarf Reserve amenities renewal

On Target

Public amenities improvements

G9	Little Manly Point amenities
G9	Porters Reserve Clubhouse change space
G9	Forestville town centre new amenities

Emergency buildings program

G2	Duffys Forest Rural Fire Station - new works
G11	Marine Rescue Broken Bay Building - new works
G2	Terrey Hills Emergency Services Headquarters
G2	Emergency buildings works program

Civic Building and compliance works

G5	Currawong Cottages - new cottages, games room and amenities
G8	Pittwater Golf Driving Range renewal works

Cemetery Works

G20	Manly Cemetery Columbarium new works
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Governance and assurance services



● Environment

Protection of
the Environment

Environmental
Sustainability

● Social

Places for
People

Community and
Belonging

● Economic

Vibrant Local
Economy

Transport, Infrastructure
and Connectivity

● Civic

Good
Governance

Partnership and
Participation

Supporting CSP goals

G19

G20

G21

Our Governance and Assurance teams provide an integrated approach to organisational integrity, ethics and accountability and support local democracy and transparency through business assurance measures.

We provide secretariat functions for Council meetings and meetings of strategic reference groups and committees, support legislative compliance and enterprise risk management.

Service achievements

Governance

In November 2021 Council returned to holding meetings in person in the Dee Why Chambers after a period of remote online meetings during the COVID pandemic. Since this time, Councillors have also been able to attend meetings remotely under certain circumstances demonstrating the capacity of Council to support participation in meetings to meet situational circumstances.

During 2021/22 Council held 11 meetings with all agendas and minutes placed online in accordance with the established timeframes.

Newly Elected Council

Following the local government elections on 4 December 2021, Council welcomed eight returning Councillors (who served in the previous council term), seven new Councillors and provided a comprehensive induction program for all incoming Councillors.

The newly elected Council held its first meeting on 29 December, at which time Cr Michael Regan was elected Mayor, to serve until September 2023 and Cr Candy Bingham was elected Deputy Mayor, until September 2022.

The new Council also completed several early governance requirements to establish and confirm its arrangements including a review of ward boundaries, a revised Code of Meeting Practice, the setting of councillor fees and superannuation and reviewing and confirming policies for expenses, legislative compliance as well as introducing guidelines for interactions between Councillors and staff.

Council established its committee framework in March 2021, and has appointed Councillors to committees including:

- Audit, Risk, and Improvement Committee
- Traffic Committee
- Strategic Reference Groups
- Community Safety Advisory Committee
- Chief Executive Officer Performance Review Panel
- Currawong State Park Advisory Committee
- Manly Warringah War Memorial State Park Advisory Committee
- Narrabeen Lagoon State Park Advisory Committee
- Rural Fire Service Bush Fire Management Committee
- Northern Beaches Indoor Sports Centre Board
- PCYC Advisory Committee
- Warringah Council Trust for Acquisition of Environmentally Sensitive Land
- NSW Metro Public Library Association
- The Sydney Coastal Councils Group.



Internal Audit and Complaints Resolution

The Northern Beaches Council Audit, Risk, and Improvement Committee (ARIC) has been established to promote good corporate governance at Northern Beaches Council. The objective of the ARIC is to provide independent assurance and assistance to the Council on risk management, controls, governance, organisational performance and improvement and external accountability responsibilities.

During 2021/22 the Audit Risk and Improvement Committee (ARIC) held five meetings, discussing issues of public importance such as Council and community resilience in the face of events such as COVID and severe weather, and the financial, emotional, and operational aftermath.



Performance

Performance measures	Target	Result 2022
Enterprise risk registers reviewed and current	100%	100% 
Internal audits undertaken in line with the strategic Internal Audit Plan	80%	100% 

 Achieved target  Target not achieved

Workload measures	Result 2022
Number of complaints	356
Number of compliments	178

Operational projects**Complete**

G20	Deliver an effective complaints management and resolution framework
G19	Deliver the Internal Audit program in line with the Internal Audit Strategic Plan
G21	Support the local government election
G19	Induct newly elected Council

Customer service



● Environment

Protection of
the Environment

Environmental
Sustainability

● Social

Places for
People

Community and
Belonging

● Economic

Vibrant Local
Economy

Transport, Infrastructure
and Connectivity

● Civic

Good
Governance

Partnership and
Participation

Supporting CSP goals

G19

G20

G21

The Customer Service team delivers high-quality front-of-house services to the community and internal customers across four customer service centres in Avalon, Dee Why, Manly, and Mona Vale.

They manage customer calls and visits to service counters and ensure information for customers is robust and easy to use.

Service achievements

The team continued to do an outstanding job of supporting the community during the COVID lockdowns and subsequent reopening. We were able to maintain continuity of service with minimal disruption finding innovative ways to work around analogue systems and processes. The level of service and exceptional performance of the team was of such a high standard that the team was recognised nationally, winning the *National Local Government Customer Service Network (NLGCSN) Awards 2021 Customer Service Team of the Year*.

Service improvements and capacity building

The Customer Service team continued to deliver strong efficiency and productivity scores. The productivity improvements can be attributed to the following innovations:


- improvements to the Waste and Ranger related customer requests so they flow through 24/7 to Council's after-hours staff, meaning these customer requests are no longer limited by operating hours
- the self-service portal continued to gain traction with more than a 300% increase in impressions from the community, 430 articles updated, and 86 new articles added
- our call customer satisfaction achieved a high of 93%. The call satisfaction surveys moved from after-call to SMS, increasing the response rate from 3% to 17%. This improvement means customers can give us their feedback when it suits them rather than at the time of call

- the Customer Activity Tracker (CAT) continued to be embedded. This tool was developed to track counter customers, transaction type and time. This productivity measuring tool allows us to fine tune resourcing and make the necessary improvements to optimise face-to-face service
- our quality assurance program was fully developed with a reporting dashboard. We do centralised call listening and score, against industry benchmarked criteria and uploaded in real-time to a personalised dashboard. This empowers the managers to focus on individual areas of development and provide personalised training.




The Voice of the Customer feedback program was recognised at the NSW Local Government awards, winning in the Customer Experience category.

Performance

Performance measures	Target	Result 2022	
Customer satisfaction with service calls	85%	93%	✓
Customer satisfaction with online requests	80%	88%	✓
Telephone enquires resolved on the first call	75%	78%	✓

 Achieved target
  Target not achieved

Satisfaction measures - maintain or improve *	Target	Result 2022	
Information on Council services	3.53	3.43	—
The performance of staff dealing with your inquiry	3.83	3.85	—

 Statistically on par with target
  Statistically higher than target
  Statistically lower than target

* Mean score out of 5 in our community survey.

Operational projects

Complete

G11 G20	Enhance the customer experience across the organisation
G20	Improve and review the customer portal to enhance customer experience and accessibility
G20	Develop and implement a consistent feedback approach across all customer contact channels

Corporate support services



Environment

Protection of the Environment

Environmental Sustainability

Social

Places for People

Community and Belonging

Economic

Vibrant Local Economy

Transport, Infrastructure and Connectivity

Civic

Good Governance

Partnership and Participation

Supporting CSP goals

G5 G18 G19 G20 G22

This service primarily provides back-of-house functions including finance, human resource and WHS management, and information management systems.

This supports the efficient delivery of services to the community.

Service achievements

Funding community projects

Council is a capable partner with Government to deliver services and infrastructure for our community. This year Council received income from operational and capital grants and non-developer contributions totalling \$24.2m from the Federal and \$30.1m from the State Government.

Council also applied through-out the year for competitive federal and state grants for priority community projects. The following applications were successful with the projects to be delivered over coming years:

- \$2.1m from the Places to Roam program to provide an off-road connection to encourage cycling and walking between Ku-ring-gai and the Northern Beaches LGAs
- \$1.6m from the Places to Roam program for the McKillop Park Boardwalk and Artwork
- \$0.8m from the Metropolitan Greenspace Program for upgrades to the North Harbour Reserve and to the pathway between Bayview and Church Point
- \$0.5m from the Streets as Shared Spaces Program to reconfigure traffic flow and increase space for pedestrian movement
- \$0.3m from the Crown Reserves Improvement Fund for weed management at nine locations
- \$0.2m from the Everyone Can Play Program to upgrade Forestville Memorial (Poppy) Park playground
- \$0.1m from the Coastal Estuary Implementation Program for three dune restoration projects.

Details of the full range of grants received is included in the 'year in review' section of this report and the Annual Financial Statements Note B2-4.

Digital solutions for service improvement

Our digital services continued to grow and improve with more online services for customers.

New additions this year included:

- an interactive cultural map to allow residents to explore cultural activities and related businesses in local area. Residents can now search for arts and cultural activities for kids, locate creative businesses to collaborate with and find venues for gigs or rehearsals
- now customers can apply and pay online for crane over, public road applications, road opening applications and permits and Government Information Public Access applications
- an online back to business expression of interest form to capture the ideas of local business owners to understand how Council can support their recovery
- a Community Bike Connections web map promoting safe bike trips within the Northern Beaches.

Other significant digital and on-line improvements included:

- new functionality to enable customer requests to be received and allocated efficiently outside of business hours
- improved online customer request map usability and accuracy
- improved online customer request overflow bin form/process

- simplifying the library customer satisfaction feedback survey available on a kiosk at each library
- online booking of Manly Dam picnic tables
- online customer portal for Community Centre bookings
- improved SMS customer notification delivery service
- payments online for pre-lodgement meetings, building material on foot paths, as well as subdivision and work zone applications
- customers are now able to choose alternate delivery options for Manly Residential Parking Permits with the period for these permits extended from four to six weeks prior to expiry
- further automation of the Developer Contributions process to improve the user experience.
- enhanced workflow requests for damaged driveway customer with improvements to the Development Application process and automating of invoices
- Rangers receiving customer requests out of hours on weekends and public holidays
- the footpath location app for recording pavement status including repairs
- the rollout of the Street Blade (Sign) tracking tool
- using spatial analysis to improve the efficiency of delivery of street trees to households
- a new telephony solution for Glen Street Theatre
- online cyber education for staff, to support safeguarding customer information.

Optimisation of Digital tools for staff

We continued to provide new and improved ways of working for Council staff which helps them provide better experience for our customers by the introduction of:

- SAP success factors modules related to recruitment and onboarding, employee central payroll and time and attendance, providing a contemporary employee experience across key stages of the employee lifecycle
- improving Council's online customer request management solution for our customer service team
- a reporting tool to assist with tracking customer requests in our records management system

Award recognition

Based on the positive changes seen in the 2022 employee survey results, Council was awarded the Voice Project's 2022 Change Champion Award, which recognises organisations who achieve exceptional improvements in work practices and employee engagement over time. Employee feedback showed a significant improvement in engagement making Northern Beaches Council one of the top change achievers among enterprise sized organisations (1,000 or more staff, which achieved 3% positive change or higher).

IGNITE program

The IGNITE program focused on supporting and developing the organisation to continue improving our services using the Australian Business Excellence Framework (ABEF) adopted by Council. This proactive approach to improvement placed Council at the forefront of innovation and high-performance in NSW local government, allowing us to support the corporate goals and strategies, and ultimately supporting the resilience and wellbeing of the community.

The IGNITE Improvements system is a bespoke register of improvement ideas which monitors the benefits derived from implementation. This year, 118 improvements were implemented, bringing the total number of registered improvements to over 300 in the last three years. These key improvements have resulted in a range of benefits, including reduced time and improved service to the community.

Integrated Planning and Reporting framework updated

Our Integrated Planning and Report framework has been revised in consultation with the community and the new elected Councillors. The updated framework was adopted in June 2022 and comprises:

- the Community Strategic Plan which captures our community's long-term vision, goals and aspirations for the area out to 2040
- a Resourcing Strategy consisting of a 10-year Long-Term Financial Plan, Asset Management Strategy and Plan as well as a four year Workforce Management Strategy
- a four-year Delivery Program and one year Operational Plan.

The Framework will guide Council decision making on responding to community priorities over the next three years and ensure we have the necessary people, finances, and assets to deliver the services the community expects.

Catalyst Leadership Development Program

Over 120 People Leaders have now completed the Catalyst leadership development program.

Thrive Wellbeing Program

At Council, wellbeing is about more than just making sure employees stay safe. Our Thrive program focuses on seeing employees well on every level, including physical wellbeing, mental wellbeing, positive connections and improving our environment for wellbeing.


Making a Difference - Recognition Program

The Making a Difference program is all about recognising contributions and celebrating success. Over the last 12 months we have seen over 3,140 forms of recognition via the program.

Performance

Performance measures	Target	Result 2022	
Correspondence replied to within 10 working days	90%	93%	✓
Operational projects completed or on schedule	80%	89%	✓
Capital projects completed or on schedule	80%	72%*	✗
Quarterly, annual and statutory reports submitted to Council on time	100%	100%	✓
Voluntary staff turnover rate	≤13%	16%**	✗




Financial performance measures	Target	Result 2022	
Operating performance	>0%	4.53%	✓
Unrestricted current ratio	>1.5x	1.9	✓
Own source operating revenue	>60%	82.52%	✓
Debt service cover ratio	>2 x	7.25	✓
Rates and annual charges outstanding	<5%	3.63%	✓
Cash expenses cover ratio (months)	>3	5.59	✓
Building and infrastructure renewal ratio	>100%	112.67%	✓

 Achieved target
  Target not achieved

*The work program has been disrupted during the year due to COVID restrictions, availability of contractors, supply change issues associated with materials and significant wet weather events

**Resignations increased following the return to the workplace after COVID lockdowns, and the job market opening up. Over the preceding four years the turnover has been lower, ranging 7%-11%.

Satisfaction measures - maintain or improve *	Target	Result 2022	
Council as an organisation over the past 12 months	3.41	3.58	↑

 Statistically on par with target
  Statistically higher than target
  Statistically lower than target

* Mean score out of 5 in our community survey.

Operational projects

Completed

G19 G20	Present Council's Quarterly Budget Review Statement, Annual Report and Financial Statements
G19 G20	Review the Asset Management Strategy
G19 G20	Review the Long-Term Financial Plan and Council's ongoing financial sustainability
G20	Develop the Delivery Program, Annual Operational Plan and Long-Term Financial Plan
G19 G20	Review and update the Workforce Plan
G20 G21	Review the Community Strategic Plan and its Resourcing Strategy

Capital projects

Complete

IT improvements

G18	Smart Beaches
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On Target

IT improvements

G20	IT software new works
G20	Computers, laptops, and mobile devices - replacement

Behind Schedule

IT improvements

G20	IT infrastructure - new works - Network Switches Phase A is delayed due to supply chain and resource constraints (staff illness and recruitment)
G20	IT infrastructure replacements - the CCTV replacement is behind schedule, due to delays in sourcing expert resources to undertake this project



Statutory returns



Section 428 (3) Preparation of report

This Annual Report has been developed in accordance with the Integrated Planning and Reporting Guidelines issued by the Office of Local Government in September 2021, the Local Government (General) Regulation 2021 (s217), and the Office of Local Government Annual Report checklist (published on 30 June 2022).

s428 (4) (a) Financial statements

Audited financial statements for the year 2021/22 are at page 188 of this Annual Report.

s428 (4) (b) Other information

This report includes other information in line with the Integrated Planning and Reporting Guidelines, the Local Government Act 1993, and other legal requirements.

s428 (5) Send to the Minister

A copy of this annual report is on Council's website and a link provided to the Minister.

s54P (1) Particulars of any environmental upgrade agreement entered into by the Council

Council did not enter into any environmental upgrade agreements in the 2021/22 financial year.

Special Rate Variation Guidelines 7.1**- Implementation of special rates**

Special variations are approved increases to rates or additional special rates established for a specific purpose. Income raised is restricted by Council for expenditure on these purposes, with any balance of the funds held in a reserve for projects in future years.

Special Rate - Manly Business**Centre Improvement**

This special rate applies to properties in the Manly Central Business District (CBD) area, to provide for ongoing and proposed capital and maintenance works in the Manly business centre, The Corso and beachfront.

During 2021/22 the income raised was \$1,321,159. An amount of \$1,288,040 was spent on the following projects:

Project	\$
Mowing, vegetation and streetscape maintenance - Corso and reserves	112,200
Cleansing - including high pressure paver washing, cleaning of street furniture, litterbins and beach raking and cleaning	387,865
Manly Mainstreet Place Co-ordinator, activations and workshops	172,380
Manly Christmas decorations	76,500
Manly Visitor Information Centre, Hello Manly website, tourism and economic development services	338,621
Major Manly events - including Taste of Manly and Manly Jazz Festival	80,467
Manly Place Plan	120,007
Total	1,288,040

Special Rate - Balgowlah Business Centre Improvement

This special rate applies to properties in the Balgowlah commercial area, to provide for ongoing and proposed capital and maintenance works, including the off-street carparks in Condamine Street.

During 2021/22 the income raised was \$86,847. An amount of \$377,106 was spent on the following projects:

Project Program 2021/22	\$
Road re-sheeting - Condamine Street - from Sydney Road to Burton Street Balgowlah	85,000
Commercial centre renewal - Sydney Road and Condamine Street Balgowlah	292,106
Total	377,106

In 2021/22 an amount of \$2,375,045 was spent in the former Pittwater Local Government Area on the following capital projects:

Project Program 2021/22	\$
Scotland Island roads and drainage improvements	111,753
Mona Vale Library refurbishment	40,190
Mona Vale Surf Life Saving Club	2,081,685
Rockpool renewals	97,955
Bells Wharf	43,462
Total	2,375,045

Former Pittwater Council Special Rate Variation

In June 2011, IPART approved the former Pittwater Council's application for a Special Rate Variation. This resulted in an increase in rates over three years (2011-2014). These funds were for infrastructure works and environmental programs to be delivered over a 10-year period. The remaining projects under this program are currently being delivered.

Local Government (General) Regulation 2005

Clause 132 Rates and charges written off for the period of 2021/22

	\$
Rates abandoned (postponed)	\$22,275.73
Interest abandoned (postponed)	\$6,048.84
Interest abandoned (other)	\$6,600.02
Mandatory pension rebate	\$2,404,269.42
Voluntary pension rebate (rates)	\$135,471.74
Voluntary pension rebate (waste)	\$539,186.84
Total	\$3,113,852.59

Clause 186 Councillor induction training and professional development

(a) There were 56 induction training programs or refreshers in 2021/22 made up of:

- 44 Councillor Briefings and Induction Training Sessions
- 11 Council Meetings
- one Councillor Inauguration.

(b) Professional development activities undertaken by Councillors:

Participants	Program
Cr Robins Cr Grattan Cr Walton Cr Heins Cr Ryburn Cr Crvelin	Membership - Australian Institute of Company Directors (AICD)
Cr Robins Cr Menano-Pires	Australian Local Government Association (ALGA) - National General Assembly - Canberra 19 to 22 June 2022
Cr White Cr Philpott Cr Grattan	Webinar - Supporting our Senior Students - 30 September 2021 (7pm to 8pm)
Mayor Regan Cr White Cr Heins Cr Amon Cr Philpott Cr De Luca Cr Grattan Cr Bingham Cr Walton Cr Ferguson	LGNSW Annual Conference - Online - 29 November 2021
Cr Ryburn Cr De Luca Cr Bingham Cr Amon Cr Robins Cr Gencher Cr Korzy	LGNSW Special Conference - Hyatt Regency Circular Quay, Sydney - 28 February to 2 March 2022

(c) A new council was elected in December 2021. The professional development and induction activities councillors undertook during the financial year are detailed in parts (a) and (b) above.

Clause 217(1) (a) Overseas visits

No overseas visits were made by Councillors, Council staff or other people representing Council in 2021/22.

Clause 217 (1) (a1) Payment of expenses of, and the provision of facilities to, Councillors in relation to their civic functions

An amount of \$135,862 was incurred for provision of fees, facilities and expenses for the Mayor and Councillors. Details are below.

Facilities and expenses	\$
Provision of dedicated office equipment	42,519
Telephone calls	11,919
Attendance at conferences and seminars	13,265
The provision of induction training and professional development	37,553
Training of and provision of skill development	2,655
Interstate visits, including transport, accommodation, and other out-of-pocket travelling expenses	0
Overseas visits, including transport, accommodation, and other out-of-pocket travelling expenses	0
Expenses of any spouse, partner or other person who accompanied a councillor in the performance of his or her civic functions, being expenses payable in accordance with the guidelines for the payment of expenses and the provision of facilities	482
Expenses involved in the provision of care for a child of, or an immediate family member	4,253
Other expenses	23,216
Total	135,862

Fee	\$
Mayoral	90,370
Councillors	465,300
Total	555,670

Clause 217 (1) (a2) Major Contracts

The following table shows details of each contract awarded for amounts \$150,000 or greater including:

- name of contractor (except employment contracts - contracts of service)
- nature of goods or services supplied
- total amount payable exclusive of GST.

Contractor	Description	Total
SMC Marine	Narrabeen Pedestrian Bridge	\$3,200,000
AFMR Pty Ltd T/A Solo Services Group	Public and Sports Amenities Cleaning Services	\$17,234,210
Marsupial Landscapes Pty Ltd	Community and Child Care Centre Landscape Maintenance	\$854,005
Ara Fire Protection Services Pty Ltd	Services for Fire Protection Systems and Equipment	\$322,500
UAP Australia Pty Ltd	Aboriginal Art & Storytelling Project	\$350,000
Technogym Australia Pty Ltd	Supply and Installation of Fitness Centre Equipment MABC Aquatic Centre	\$420,531

Contractor	Description	Total
All Waterfront Constructions Pty Ltd	Catherine Park Seawall, Scotland Island	\$175,000
Laminar Capital Pty Ltd	Investment Advisory Services	\$181,440
GJ's Landscapes Pty Ltd	Playground Refurbishment Works at Brookvale Children's Centre	\$181,000
Planet Footprint Pty Ltd T/A Azility	Utility Account Management, Monitoring and Reporting Service	\$168,600
Workfield Investments Pty Ltd	The Strand, Dee Why - Streets as Shared Spaces	\$225,000
Mili Mili Pty Ltd	Coast Walk Public Art - McKillop Park, Freshwater	\$430,000
Mark Eymes Manly Markets Pty Ltd operating as Manly Markets 2095	Licence for the Operation of Manly Arts and Craft Markets	\$360,000
Green Options	John Fisher Grass Netball Court Relevelling	\$209,405
Australian Bushland Restoration Pty Ltd	Manly Dam Walking Trails Park Circuit Track East	\$243,000
Polytan Asia Pacific Pty Ltd	Synthetic Sportsfield Resurfacing for Cromer Park, Field 1	\$1,242,886

Contractor	Description	Total
NewScape Design Pty Ltd	Freshwater Masterplan Detailed Design Services	\$348,797
Turf Drain Australia	Sportsfield Drainage - Cromer Park Ovals 3,4,5	\$180,000
Pure Security Pty Ltd	Pure Security 2021 Services and Software Renewal	\$186,472
Soil Conservation Service	Ocean St Bridge Remedial Works and Lagoon Clearance Works	\$2,998,537
Play Workshop	Little Manly Point Playground Upgrade	\$170,000
Sydney Bush Regeneration Company Pty Ltd	MacKay Reserve Bushland Project	\$218,000
Abax Kingfisher Pty Ltd	Supply and Implementation of Movable Library Shelving	\$363,671
NS Swim School Pty Ltd	Services for Provision of Swimming Squad Coaching Services at WAC	\$648,000
Kronos Australia Pty Ltd	UKG Dimensions Consulting Service	\$190,000

Contractor	Description	Total
Gartner Australasia Pty Ltd	Gartner Consulting	\$366,200
Rees Electrical Pty Ltd	Installation of Sportsfield Lighting at Passmore Reserve	\$458,100
Kelbon Project Services Pty Ltd	North Curl Curl Carpark and Associated Landscape Works	\$458,200
Carfax Commercial Constructions Pty Ltd	Cottage Restorations, Alterations and Additions at Currawong Beach, Pittwater	\$1,736,233
WSP Environmental Pty Ltd	Mona Vale Place Plan	\$174,595
State Civil Pty Ltd	Drainage Improvement Works at 48 Foxall Street, Elanora Heights	\$418,472
Lloyd Drilling Constructions Pty Ltd	Little Manly Reserve Seawall Bleachers and Stairs Repair	\$363,000
Grindley Interiors Pty Ltd	Marine Rescue Rowland Reserve Building Replacement	\$988,563
RARE Environmental Pty Ltd	Taylors Point Reserve Bank Stabilisation	\$1,090,740
Haskoning Pty Ltd	Oxford Falls Stormwater Upgrade	\$218,000

Contractor	Description	Total
Kove Power Pole Inspection Specialists	Northern Beaches Council Pole Condition Audit	\$183,120
Tesseract Cyber Services Pty Ltd	Web Filtering (Cloud base SaaS)	\$1,143,649
Tesseract Cyber Services Pty Ltd	Application Whitelisting and Privileged Admin Management	\$259,472
Proludic Pty Ltd	Jacka Park Playground Upgrade	\$219,833
Infocouncil Pty Ltd	Infocouncil Agreement	\$210,000
Australia Post	External Provider for Processing Incoming Mail	\$175,000
Kapish Pty Ltd	Content Manager (TRIM) Software Renewal	\$1,031,000
Downer EDI works	SSROC T2020-09 - Sustainable Pavements - Paving the Way	\$7,793,539
RARE Environmental Pty Ltd	Condoval Reserve Cleanup Works	\$254,910
Vivid Property Services	Cleaning Services for Council Buildings	\$2,012,270
Total		\$50,655,950

Clause 217 (1) (a3) Legal proceedings

During 2021/22 the following expenses were incurred on legal proceedings:

	\$
Total Expenditure	1,306,503
Costs Recovered	(193,305)
Net	1,113,198

The following matters were finalised:

Matter	Court	Result
26 Roger Street, Brookvale	Class 1 Land and Environment Court	Discontinued
2 Macpherson Street, Warriewood	Class 1 Land and Environment Court	Discontinued
14 Kangaroo Road, Collaroy Plateau	Class 1 Land and Environment Court	S34 Agreement
29 Peacock Parade, Frenchs Forest	Class 1 Land and Environment Court	S34 Agreement
27-29 North Avalon Road, Avalon Beach	Class 1 Land and Environment Court	Appeal upheld with amended plans
34-36 Bardo Road, Newport	Class 1 Land and Environment Court	S34 Agreement
633 Warringah Road, Forestville	Class 1 Land and Environment Court	Appeal upheld with amended plans
635 Warringah Road, Forestville	Class 1 Land and Environment Court	Appeal upheld with amended plans

Matter	Court	Result
46 Boyle Street and 81 Griffiths Street, Balgowlah	Class 1 Land and Environment Court	S34 Agreement
27 Alan Avenue, Seaforth	Class 1 Land and Environment Court	S34 Agreement
613-615 Pittwater Road, Dee Why	Class 1 Land and Environment Court	S34 Agreement
4 Harvey Road, Ingleside	Class 1 Land and Environment Court	Discontinued
6 Brighton Street, Freshwater	Class 1 Land and Environment Court	S34 Agreement
307 Sydney Road, Balgowlah	Class 1 Land and Environment Court	Appeal upheld with amended plans
62 Old Barrenjoey Road, Avalon	Class 1 Land and Environment Court	S34 Agreement
28 Lockwood Avenue, Belrose	Class 1 Land and Environment Court	Appeal upheld with amended plans
89 Wyadra Avenue, Freshwater	Class 1 Land and Environment Court	Dismissed
1 Bilambee Lane, Bilgola Plateau	Class 1 Land and Environment Court	S34 Agreement
2B Francis Street, Dee Why	Class 1 Land and Environment Court	S34 Agreement

Matter	Court	Result
9 Wandeen Road, Clareville	Class 1 Land and Environment Court	S34 Agreement
11 Lewis Street, Balgowlah Heights	Class 1 Land and Environment Court	Appeal upheld with amended plans
13 Bungendore Street, Ingleside	Class 1 Land and Environment Court	S34 Agreement
27 Bellevue Avenue, Avalon Beach	Class 1 Land and Environment Court	S34 Agreement
1129-1131 Pittwater Road, Collaroy	Class 1 Land and Environment Court	S34 Agreement
4 Collaroy Street and 1 Alexander Street, Collaroy	Class 1 Land and Environment Court	S34 Agreement
67 Pacific Parade, Dee Why	Class 1 Land and Environment Court	Appeal upheld with amended plans
13 Pacific Road, Palm Beach	Class 1 Land and Environment Court	S34 Agreement
218 McCarrs Creek Road, Church Point	Class 1 Land and Environment Court	Transferred to Class 4
321 Condamine Street, Manly Vale	Class 1 Land and Environment Court	S34 Agreement
265 Condamine Street and 1 Kenneth Road, Manly Vale	Class 1 Land and Environment Court	S34 Agreement

Matter	Court	Result
53 Wheeler Parade, Dee Why	Class 1 Land and Environment Court	S34 Agreement
163 Pacific Road, Palm Beach	Class 1 Land and Environment Court	S34 Agreement
20 Chiltern Road, Ingleside	Class 1 Land and Environment Court	S34 Agreement
255 Condamine Street, Manly Vale	Class 1 Land and Environment Court	S34 Agreement
2 Cross Street, Brookvale	Class 1 Land and Environment Court	S34 Agreement
7 Ozone Street, Freshwater	Class 1 Land and Environment Court	S34 Agreement
52 Abbott Road, North Curl Curl	Class 1 Land and Environment Court	S34 Agreement
2/384 Pittwater Road, North Manly	Class 1 Land and Environment Court	Appeal Upheld with development control order modified
332-328 Sydney Road, Balgowlah	Class 1 Land and Environment Court	S34 Agreement
55 Wheeler Parade, Dee Why	Class 1 Land and Environment Court	Dismissed
181 Allambie Road, Allambie Heights	Class 1 Land and Environment Court	Appeal upheld with amended plans

Matter	Court	Result
54 Bardo Road, Newport	Class 1 Land and Environment Court	S34 Agreement
22 Ocean Road, Palm Beach	Class 1 Land and Environment Court	S34 Agreement
20-26 Avon Road, Dee Why	Class 1 Land and Environment Court	Dismissed
11B Hill Street, Warriewood	Class 1 Land and Environment Court	S34 Agreement
12-14 Ponsonby Parade, Seaforth	Class 1 Land and Environment Court	Appeal upheld with amended plans
50 Condoval Street, North Balgowlah	Class 1 Land and Environment Court	S34 Agreement
72 Carrington Parade, Curl Curl	Class 1 Land and Environment Court	S34 Agreement
4 Alexander Street, Collaroy	Class 1 Land and Environment Court	S34 Agreement
5 Chard Road, Brookvale	Class 4 Land and Environment Court	Dismissed
91 Florence Terrace, Scotland Island	Class 4 Land and Environment Court	Consent Order
Discrimination complaint	Civil and Administrative Tribunal	Dismissed

Matter	Court	Result
Appeal against GIPA decision No. 1	Civil and Administrative Tribunal	The decision under review is affirmed
Appeal against GIPA decision No. 2	Civil and Administrative Tribunal	By consent applicant authorised to make application
Application to apply for GIPA No. 3	Civil and Administrative Tribunal	Dismissed
Privacy review application	Civil and Administrative Tribunal	No breach identified and no action ordered
Appeal of dangerous dog declaration No. 1	Local Court	Control orders made by consent
Appeal of dangerous dog declaration No. 2	Local Court	Dismissed
Prosecution for dog attack and not preventing dog escaping	Local Court	Withdrawn
Prosecution for dog not under control in public place No. 1	Local Court	Conviction and fine
Prosecution for dog not under control in public place No. 2	Local Court	Conviction

Matter	Court	Result
Prosecution for dog not under control in public place No. 3	Local Court	Conviction and fine
Prosecution for dog not under control in public place No. 4	Local Court	Agreement to Penalty Infringement Notice
Prosecution for dog attack No. 1	Local Court	Dismissed
Prosecution for dog attack No. 2	Local Court	Agreement to Penalty Infringement Notice
Personal injury claim Telopea Street, Collaroy Plateau	District Court	By consent judgment for Council
General protections dispute No. 1	Fair Work Commission	Discontinued
General protections dispute No. 2	Fair Work Commission	Discontinued
Workers compensation No. 1	Personal Injury Commission	Consent Order
Workers compensation No. 2	Personal Injury Commission	Discontinued
Application to restrain destruction of dog	Supreme Court	Dismissed
Personal injury claim - Dakara Drive, Frenchs Forest	Supreme Court	Judgment for the plaintiff

The following matters have not been finalised and are ongoing:

Matter	Court
29-31 Moore Road, Freshwater	Class 1 Land and Environment Court
10 and 12 Loquat Valley Road, Bayview	Class 1 Land and Environment Court
5 Skyline Place, Frenchs Forest	Class 1 Land and Environment Court
54 Francis Street, Manly	Class 1 Land and Environment Court
55 Woolgoolga Street, North Balgowlah	Class 1 Land and Environment Court
27 Nullaburra Road, Newport	Class 1 Land and Environment Court
16 Addison Road, Manly	Class 1 Land and Environment Court
4 Collaroy Street and 1 Alexander Street, Collaroy	Class 1 Land and Environment Court
2 The Circle, Narrabeena	Class 1 Land and Environment Court
43 Iluka Road and 1105 Barrenjoey Road, Palm Beach	Class 1 Land and Environment Court
82-84 Bower Street, Manly	Class 1 Land and Environment Court
24 Lancaster Avenue, Collaroy	Class 1 Land and Environment Court
111 Bower Street, Manly	Class 1 Land and Environment Court
16 Wyatt Avenue, Belrose	Class 1 Land and Environment Court
14 Wyatt Avenue, Belrose	Class 1 Land and Environment Court
42 North Steyne and 75 The Corso, Manly	Class 1 Land and Environment Court
27A-29 Pine Avenue, Brookvale	Class 1 Land and Environment Court
21-23 Mona Avenue and 120 Bassett Street, Mona Vale	Class 1 Land and Environment Court

Matter	Court
30 Fairlight Street, Fairlight	Class 1 Land and Environment Court
8 Lady Penrhyn Drive, Beacon Hill	Class 1 Land and Environment Court
58 Laitoki Road, Terrey Hills	Class 1 Land and Environment Court
218 McCarrs Creek Road, Church Point	Class 4 Land and Environment Court
50 Lauderdale Avenue, Fairlight	Class 4 Land and Environment Court
Motor vehicle claim	Local Court
Employment application	Industrial Relations Commission
Personal injury claim - Pittwater Road Narrabeen	District Court
Personal injury claim - The Corso Manly	District Court
Personal injury claim - Whistler Street Manly	District Court
Personal injury claim - Manly Beach	District Court
Damages claim - Church Point Carpark	District Court, Court of Appeal, High Court
5 Chard Road, Brookvale	Court of Appeal
Workers compensation claim	Personal Injury Commission
Damages claim - Palomar Parade, Freshwater	Supreme Court
21 Ilya Crescent, Bayview	Supreme Court

Clause 217 (1) (a4) and Act s67, 67 (2) (b) Work on private land

Council resolution number	160/22
Summary of resolution	Approve the carrying out of works on private land, being 21-47 Condover Street and 6-12 Birrima Street, North Balgowlah
Summary of work carried out	Remove material displaced from Condover Reserve, North Balgowlah during the March 2022 storm event
Approved charge and amount subsidised by Council	\$254,909.96 excluding GST wholly subsidised by Council

Clause 217 (1) (a5) Grants

The total amount contributed or otherwise granted by the Council in 2021/22 under section s356 of the Act was \$5,765,765. A summary of the recipients of the grant by program is below.

Fund name	\$
Barrenjoey High School Performance Space (Stronger Communities Fund - round 2)	1,188,756
Community and cultural development grants	728,571
COVID - Community event grants	109,543
COVID - Property rental rates subsidies	2,026,747
COVID - Sporting fee subsidies	77,815
Heritage grants	12,500
Eco School grants	4,865
Environmental grants	76,786

Fund name	\$
Community event grants and sponsorship	152,461
Sport and recreation infrastructure grants	1,000,000
Community infrastructure	387,721
Total	5,765,765

Clause 217 (1) (a6) External bodies that exercised functions delegated by Council

The Northern Beaches Local Planning Panel (NBLPP) operates independently to determine development applications.

The panel consists of the chair, two planning professionals and one community representative. During the year 22 meetings were held, where 118 matters were determined.

Clause 217(1) (a7) Council controlled corporations, partnerships, trusts, joint ventures, syndicates, or other bodies

Council holds a controlling interest in Kimbriki Environmental Enterprises Pty Ltd (KEE) as the major shareholder (96.16% of shares), with the remaining shares held by Mosman Council.

KEE operates a recycling and waste disposal centre at Kimbriki Road, Terry Hills - the Kimbriki Resource Recovery Centre. KEE commenced operation on 1 July 2009 following the necessary authorisations pursuant to sections 358 and 625 of the Local Government Act.

Clause 217(1) (a8) Corporations, partnerships, trusts, joint ventures, syndicates, or other bodies in which the Council participated during the year

Northern Beaches Indoor Sports Centre

Council is represented on the Board of Management of the Northern Beaches Indoor Sports Centre responsible for overseeing the operation of a regional multipurpose indoor sports centre at Narrabeen Sports High School. The Board is a limited guarantee non-profit company consisting of representatives from the Council, the Department of Education, the Department of Sport and Recreation and local sporting groups.

Aboriginal Heritage Office

Council supports this office and its work in conserving over 1,000 indigenous cultural sites across Northern Sydney. It plays an important role in education and awareness of the area's significant Aboriginal cultural heritage. The Partnership along with the Memorandum of Understanding is with North Sydney, Willoughby, Lane Cove, Strathfield, Kur-ring-gai and Northern Beaches Councils.

Environmental management

Council participates in partnerships to manage the environment and related incidents with:

- Sydney Coastal Councils Group (member)
- Grant projects funded by Local Land Services
- Grant projects funded by Department of Planning, Industry and Environment
- Grant projects funded by Crown Lands
- Northern Beaches Local Emergency Management Committee (member)
- Northern Beaches Bush Fire Management Committee (member)

- Narrabeen Lagoon State Park Advisory Committee (member)
- Currawong State Park Advisory Committee (member)
- Manly Warringah War Memorial State Park Advisory Committee (member) - Manly Dam
- Floodplain Management Australia - (member and financial contributor)
- Regional Emergency Management Committee (member)
- Sustainability Advantage (Member) - Department of Planning, Industry and Environment
- Resilient Sydney (member)
- Cities Power Partnership - Local Government network - part of the Climate Council
- Ausgrid - Beacon Hill Community Battery Trial
- Sydney Water - Sydney Water Business Partnership Program.

Council also supports two charitable environmental trusts that provide opportunities for funding important environmental projects. These are:

- Pittwater Environmental Trust: established in 2006. This is managed and operated by the separate organisation, the Pittwater Environment Foundation, to support important environmental projects in the former Pittwater Local Government Area.
- Warringah Trust for the Acquisition of Environmentally Sensitive Lands: established in 2011. The Trust collect funds from the public to promote the protection and enhancement of the natural environment including the conservation of

indigenous flora and fauna and key pieces of sensitive land to achieve this objective.

Clause 217(1) (a9) Equal Employment Opportunity Activities

Council is committed to building a diverse workplace where the skills, perspectives and experiences of our people are valued and respected. Our aim is for Council to be a great place to work, where our people feel valued and included, are treated fairly, and are supported to succeed.

Key achievements in this reporting year include:

- updated the Equal Employment Opportunity (EEO) Management Plan
- delivered the Workforce Management Strategy 2018 - 2022 in line with the broader Resourcing Strategy with Diversity, equity and inclusion as a key theme and focus area.

Other initiatives are continuing and contribute to our ongoing commitment to EEO:

- Council aims to encourage the disclosure of diversity data driven by our EEO Management Plan and encourage an inclusive approach
- Council continues to ensure our employees are educated and informed with mandatory internal diversity and inclusion related training including:
 - Disability Awareness
 - Family and Domestic Violence Awareness
 - A Respectful Workplace
 - Code of Conduct Training.

Clause 217 (1) (b) General Manager (Chief Executive Officer) Remuneration Package

The total remuneration package of the Chief Executive Officer is as follows:

	\$
Salary	466,970
Bonus, performance, or other payments	0
Employer's superannuation contribution or salary sacrifice	26,783
Value of non-cash benefits	8,802
Fringe benefits tax paid	14,772
Total	517,327

Clause 217 (1) (c) Senior Staff Remuneration Package

The total remuneration of all senior staff members (other than the Chief Executive Officer) is as follows:

	\$
Value of salary	2,016,706
Amount of bonus, performance, or other payments	0
Amount for employer's contribution to superannuation or salary sacrifice	152,605
Value of non-cash benefits	22,244
Fringe benefits tax paid	61,221
Total	2,252,776

Regulation 217(1)(d) Labour Statistics

The number of persons directly employed by Council as of 25 May 2022 was as follows:

	Number
Persons directly employed on a permanent full-time basis	922
Persons directly employed on a permanent part-time basis	258
Persons directly employed on a casual basis	110
Persons directly employed under a fixed-term contract	88
Persons employed by the council who are "senior staff"* for the purposes of the Local Government Act 1993	7
Persons engaged by the Council, under a contract or other arrangement with the person's employer, that is wholly or principally for the labour of the person	26
Persons supplied to the Council, under a contract or other arrangement with the person's employer, as an apprentice or trainee	12

*"Senior staff" includes the CEO and Directors.

Clause 217 (1) (e) Annual Charge for Stormwater Management Services

A Stormwater Management Service Charge funds additional investigations and activities towards improving stormwater quality, managing stormwater flows and flooding, and harvesting and reusing stormwater.

The charge is generally levied on urban land that is categorised for rating purposes as residential or business, excluding vacant land.

The income and expenditure of the Stormwater Management Service Charge for 2021/22 is below.

	\$
Income	2,206,837
Expenditure	1,832,032

The funds were used for:

- CCTV investigations into the piped stormwater system and associated repairs
- stormwater drainage improvement, including pipe replacements and pit upgrades at Foxall Road, Elanora Heights and Scotland Island
- design and development of stormwater quality improvement devices
- stormwater pit repair, replacement, and upgrades to help reduce flooding issues.

Clause 217 (1) (e1) Annual Charge for Coastal Protection Services

No charges were levied for the provision of coastal protection services under Section 496B (1) of the Local Government Act 1993.

Clause 217 (1) (f) Companion Animals Act 1998 and Companion Animals Regulation 2018

Council seizures of cats and dogs

During this reporting period, Council seized zero cats and two dogs.

Dog attack reporting

Council is required to report attacks to the Office of Local Government, via the Companion Animals register, within 72 hours of notification of an attack. A total of 307 incidents were reported within the Council area in 2021/22.

Funding spent on companion animal management and activities

A sum of \$304,264 was spent on pound service fees during the reporting period.

Note: this sum excludes salary costs.

Community education programs

Council is working in partnership with the RSPCA, on the "Keeping Cats Safe at Home" project aims to improve care for pet cats through responsible cat ownership to keep cats safe from harm, especially from car accidents, disease, and attacks from other animals as well as to prevent predation of native wildlife, by encouraging pet owners to keep cats within the boundaries of their property.

This is an exciting four-year behaviour change project. We will work closely the RSPCA and are currently consulting local stakeholders including veterinarians, wildlife organisations, animal welfare organisations and the general community.

Strategies to seek alternatives to euthanasia for unclaimed animals

Council has a commercial arrangement with two local veterinary practices to act as our pound. The contracts provide that any animals impounded are to be reunited with their owners and where this is impossible, suitable animals are rehomed.

There is no pound management contract between RSPCA NSW and Northern Beaches Council. The RSPCA shelters are devoted to rehabilitating the animals our companion animals officers seize in instances of alleged cruelty. If an animal cannot be identified then the only options are rehoming or destruction in accordance with the legislation, where destruction is a last resort.

We also have ongoing arrangements with the Animal Welfare League and Cat Protection Society to take unclaimed dogs and cats that are suitable for rehoming (i.e. not dangerous). This information is reviewed and updated on our website and promoted by Council teams to assist customers with their enquiries.

Off-Leash areas provided in the Council area

Northern Beaches Council has 28 unleashed dog exercise areas.

Our aim is to provide high quality places for residents and visitors to take their dogs for a walk and let them off the leash safely, while also protecting our natural environment and considering the needs of the wider community.

Proactive patrols are undertaken by Council on beaches, and reserves to promote responsible pet ownership.

Expenditure of the fund for managing and controlling companion animals

During the reporting year, Council used the fund for the following:

	\$
Pound fees and professional services	304,264
Promotional costs	0
Materials/consumables	0
Other	0
Total	304,264

Capital Expenditure Guidelines 2010

- Division of Local Government Department of Premier and Cabinet

Section 12

There are no projects that satisfy the reporting criteria in 2021/22.

Section 8 (2) Report on Compliance

Educational services

Council produces a monthly Disability Newsletter with a circulation of over 1,300.

Consultation and liaison with carers

We consulted with carers for our Disability Inclusion Action Plan 2022-2026, adopted in June 2022, and for our Better Together, Social Sustainability Strategy 2040, adopted in August 2021.

Due to the impact of COVID, Council was unable to coordinate a face-to-face Carers Week program in October 2021 and instead collaborated with other Northern Sydney Councils to present five webinars on the support available through the Carers Gateway and navigating My Aged Care.

We also coordinated two 'Meet Your Local Seniors Groups Expos' for the Seniors Festival in March and April 2022, which included local services and activities of interest to carers of people who are frail and/or aged, including Carers NSW and Carers Gateway.

Council progressed actions from the Dementia Friendly Organisation Action Plan which was developed with the Northern Beaches Dementia Alliance Dementia Advisory Group. This includes people with lived experience of dementia and their carers. The 2021/22 actions include staff dementia-friendly training and Council facility audits with Dementia Advisory Group members.

Council's community development staff were available to provide information and referral to carers, taking over 200 calls annually in relation to services for seniors and people with disability.

Our Meals on Wheels service supports carers in their role by providing nutritional and affordable meal options as well as coordinating a community restaurant each week when not affected by NSW Public Health Orders.

Staff who are carers

Council began the journey to become a Dementia Friendly Organisation and is proud to have been recognised by Dementia Australia for the work we are doing. We are committed to the Northern Beaches being a place where people living with dementia can continue living the life they choose even after their diagnosis. We are training all our staff to ensure they have a greater understanding of dementia as this will have a positive impact on their interactions with the public.

We have subscribed to several services that support employees and promote a healthy body and mind. User friendly systems and processes have been implemented to increase a positive safety culture, along with Council's annual skin check and flu vaccination programs, and wellbeing subsidy.

We have seen a significant shift to flexible working arrangements. This allows employees, including those with carer responsibilities, to balance their work and personal responsibilities.



S13 (1) Report on Implementation

This is the fifth year Council has implemented its Disability Inclusion Action Plan (DIAP) 2017, our first such action plan, with 78 actions. The Plan and our disability information hub can be found at northernbeaches.nsw.gov.au/services/disability. This report will be provided to the Minister for Disability Services and the NSW Disability Council.

We continued implementing the plan this year to help create a more inclusive and accessible community. Now 53% of all actions are complete, while the remaining are ongoing actions that continue through our programs, capital works and upgraded practices and systems. In June 2022, a new Disability Inclusion Action Plan (DIAP) was adopted, following extensive community engagement. This is available online and sets out our ongoing journey in inclusion.

Focus Area 1: Develop positive community attitudes and behaviours

Our Library Service provided promotional activities for Mental Health Awareness Week and International Day of People with Disability. In addition to the Dementia Friendly training undertaken by staff, a Dementia café commenced at Mona Vale Library this year, facilitated by Dementia Australia.

Other programs delivered and practices improved include:

- our Gatekeeper program which trains community members in suicide prevention. 736 people on the Northern Beaches are now trained, and another 55 are in progress

- recognition by Dementia Australia as working towards being a dementia friendly organisation. 710 staff have completed the dementia friendly training, and 7 out of 10 dementia audits have been conducted on identified Council facilities
- implementing our Event Accessibility and Inclusion Guidelines across Council services. Examples include Council meetings as well as programs run by our Events team, Community Development, Children's centres, Libraries, Coastal Environment Centre, Bushcare volunteers' plant nursery, and aquatic centres
- inclusive media, using positive images of people with disability in our publications, e.g. more use of accessible media such as easy read documents, infographics, video footage and website content which meets international accessibility standards
- mandatory annual staff training on inclusion and disability, including induction of new staff
- encouraging businesses to be inclusive of people with assistance animals, by providing direct advice to food businesses and guidance in our newsletters and website
- promotion of and judging the annual Access and Inclusion Award at the Northern Beaches Local Business Awards - this recognises and encourages inclusive local businesses.

Focus Area 2: Create liveable communities

Community Development Officers have a broad range of skills, including specialist disability knowledge. They provide ongoing information and referral to community members and distribute a monthly Disability Newsletter to over 1,300 readers. Several improvements have been made to our online Disability information hub, and a new filter category was added to the What's On calendar function for disability events. Staff attend regular networks with local services including other levels of government and ongoing implementation of the NDIS. Community Development staff work with service providers to build partnerships, provide information and referral to community programs, events and local services, and identify opportunities for advocacy. Council continues to sponsor the Disability Inclusion category of the Northern Beaches Local Business Awards, providing comprehensive promotion of this category, targeted business engagement, and a recent trial of free online disability customer service training.

Accessibility audits were conducted in various buildings, amenities, parks, parking spaces, kerb ramps, footpaths and wharves to help prioritise sites for improvement. Collaroy, Manly, Dee Why and Mona Vale are being audited for accessible bus stop locations and footpath gradients and will be updated on Council's online accessibility map when finalised. Pedestrian Access and Mobility Plans for Avalon and Manly were prepared in conjunction with Place Plans, which recommended improvements to connectivity and accessibility.

This year accessibility works included:

- various buildings, paths, kerbs, bus stops, wharves, and carparks, including Dee Why Town Centre streetscape, and Warriewood Valley pedestrian and cycleway network
- playgrounds at Clontarf, Little Manly, Quarry Reserve (North Manly) and Gunyah Reserve (Avalon)
- opening of the new fully accessible Mona Vale Surf Club, and improvements at other surf clubs with accessible amenities, stairs, balconies, and lifts. Construction continues on the new accessible Long Reef Surf Club
- public amenities at East Esplanade and Soldiers Memorial Hall (Manly), LM Graham reserve (Fairlight), Clontarf, Jacka Park (Freshwater), Reub Hudson oval (Curl Curl) and Apex Park (Mona Vale). Accessible amenities are also being integrated into all new and improved Council buildings and facilities
- accessible ramps at North Narrabeen Rockpool, Collaroy Beach, and Clontarf Beach
- improvements to recreational trails at Manly Dam and McKillop Park (Freshwater), to provide accessible connections through to bushland and the foreshore
- better library access at Forestville, Manly, Mona Vale and Warringah Mall libraries, with mobile shelving allowing the creation of inclusive spaces.

There are now more inclusive library resources such as improved digital devices for e-Audio offerings for Home Library Service clients, a Dementia Friendly collection, and hearing loop technology was installed at Mona Vale Library. Regular children's programs now include sign language resources and online broadcasts.

Accessible programs and events were provided through the year across a range of services. Accessibility has been embedded in the planning stage for choice of venue, accessibility features and amenities, and, where needed, outdoor events are provided with mobile accessible bathrooms.

Focus Area 3: Support access to meaningful employment

Council adopted a new Workforce Management Strategy 2022 - 2026. One of the key themes is 'Diversity and Inclusion', and contains actions to:

- research the eligibility for inclusive employer certifications
- review and improve staff training in relation to inclusion and access
- review recruitment processes and practices to ensure they are inclusive.

Our Local Strategic Planning Statement is guiding the development of commercial centres, with actions on improving access and inclusion to help increase local employment opportunities.

Our environmental volunteer programs in Bushcare, community nurseries and the Coastal Environment Centre are all-inclusive, providing sustainable and social outcomes to all participants.

Council's bush regeneration program also works closely with Bushlink which employs young people with intellectual disabilities.

Focus Area 4: Improve access to Council services through better systems and processes

The community participated in a review of our Community Engagement Policy and Strategy, including feedback on implementing *Principle 3: to create open, accessible and diverse engagement opportunities*. We are considering how to diversify our engagement activities to enable participation from the whole community, including any under-represented communities. Community Engagement Plans for all projects address inclusion through physical access and timing of events; visual and audio products; and inclusive submission options.

Other improvements made to improve accessibility of Council's systems include:

- online information, forms and booking systems improved for readability and ease of use
- more information and services available online for all residents, providing greater inclusion for accessing services, bookings and payments
- new Council documents, web content, media and meetings online accessibility standards for visual content and readability, including the use of a range of formats. Video is developed with audio descriptors, transcripts and closed captions

- the online accessibility map which continues to have more features added to it each year, for easily finding accessible facilities and routes across the Northern Beaches e.g., buildings, amenities, playgrounds, rock pools and more.

Our regular Disability Newsletter continues to provide a platform to promote the availability of accessible systems and processes and to seek feedback on how to improve these further.

Section 7.5 (5) Voluntary Planning Agreement

The following planning agreements were in force during 2021/22:

Application No.	Description of works	Other party to VPA	Primary street address	Date executed	Status
DA 2007/1249	Provision of Town Square Works; pedestrian connection and works; dedication of land in stratum for road widening on Pittwater Road (bus setback area)	Karimbla Properties (No. 41) Pty Ltd (Developer) and Meriton Properties Pty Ltd (Guarantor)	884-896 Pittwater Road, Dee Why	12/12/2008 and amended 06/09/18	Executed (Now Completed @ 30 June 2022)
VPA2018/0001	Payment of a cash contribution and obligations relating to undergrounding 33kV powerlines and construction of roads and stormwater infrastructure	Fraser's Property AHL Limited	9, 11, 12 and 13 Fern Creek Road	6 August 2019	Executed
VPA2020/0001	Construction of road surface and retaining wall to function as a turning bay; dedication of land 101sqm containing the turning bay	Keenwill Property Limited and Robert Corless	31 Bellara Avenue and 66 Powderworks Road North Narrabeen	12 November 2020	Executed (Now Completed @ 30 June 2022)
VPA2020/0002	Dedication of land to Council free of charge to accommodate new footpath and slip land to be constructed by the applicant	Warringah Road Developments Pty Ltd	723 Warringah Road Forestville	1 April 2021	Executed
VPA2021/0003	Dedication of land accommodating a pedestrian footpath (footpath being constructed under Development Consent)	Avalon Central Pty Ltd	3 Central Road Avalon	29 June 2022	Executed

Section 220Zt (2) Reporting on Recovery and threat abatement plans

Council is not identified in any plans under this section of the Act.

Act section 22F (2) Swimming Pool**Inspections and Regulation clause 23**

The following report details inspections of private swimming pools during the reporting period:

- one inspection of tourist and visitor accommodation
- one inspection required of premises with more than two dwellings
- 33 inspections of rental premises
- 126 inspections that resulted in issuance of a certificate of compliance
- 29 inspections that resulted in issuance of a certificate of non-compliance.

Act Section 125 (1) and Regulation, Clause 8, Schedule 2

This report includes qualitative information on Council's proactive disclosure program, and statistical information on formal access applications.

Clause 8A: Details of the review carried out by the agency under section 7 (3) of the Act during the reporting year and the details of any information made publicly available by the agency as a result of the review

Reviews carried out by the agency	Yes
Information made publicly available by the agency	Yes

Clause 8B: The total number of access applications received by the agency during the reporting year (including withdrawn applications but not including invalid applications)

Total number of applications received	75
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Clause 8C: The total number of access applications received by the agency during the reporting year that the agency refused either wholly or partly, because the application was for the disclosure of information referred to in Schedule 1 to the Act (information for which there is conclusive presumption of overriding public interest against disclosure)

Schedule 1

Number of applications refused - wholly or partly

	Wholly	Partly	Total
Number of applications refused	0	3	3

Clause 8 (d) Statistical information about access applications

Table A

Number of applications by type of applicant and outcome

	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/ Deny whether information is held	Application Withdrawn	Total
Media	0	0	0	0	0	0	0	0	0
Members of Parliament	0	0	0	0	0	0	0	0	0
Private sector business	5	2	0	0	0	0	0	0	7
Not for profit organisations or community groups	0	0	0	0	0	0	0	0	0
Members of the public (by legal representative)	1	11	0	1	0	0	0	0	13
Members of the public (other)	19	19	2	6	0	1	0	1	48
Total	25	32	2	7	0	1	0	1	68

* More than one decision can be made in respect of a particular access application. If so, a recording must be made in relation to each such decision. This also applies to Table B.

Table B

Number of applications by type of application and outcome

	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/ Deny whether information is held	Application Withdrawn	Total
Personal information applications*	3	5	2	1	0	1	0	0	12
Access applications (other than personal information applications)	22	27	0	6	0	0	0	1	56
Access applications that are partly personal information applications and partly other	0	0	0	0	0	0	0	0	0
Total	25	32	2	7	0	1	0	1	68

* 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).

Table C

Invalid applications

Reason for invalidity	No of applications
Application does not comply with formal requirements (section 41 of the Act)	8
Application is for excluded information of the agency (section 43 of the Act)	0
Application contravenes restraint order (section 110 of the Act)	0
Total number of invalid applications received	8
Invalid applications that subsequently became valid applications	8

Table D

Conclusive presumption of overriding public interest against disclosure: matters listed in Schedule 1 of Act

	Number of times consideration used*
Overriding secrecy laws	0
Cabinet information	0
Executive Council information	0
Contempt	0
Legal professional privilege	2
Excluded information	0
Documents affecting law enforcement and public safety	0
Transport safety	0
Adoption	0
Care and protection of children	0
Ministerial code of conduct	0
Aboriginal and environmental heritage	0
Privilege generally - Sch 1(5A)	1
Information provided to High-Risk Offenders Assessment Committee	0
Total	3

*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).

Table E

Other public interest considerations against disclosure: matters listed in table to section 14 of Act

	Number of times consideration used*
Responsible and effective government	1
Law enforcement and security	2
Individual rights, judicial processes and natural justice	31
Business interests of agencies and other persons	3
Environment, culture, economy and general matters	0
Secrecy provisions	0
Exempt documents under interstate Freedom of Information legislation	0
Total	37

*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).

Table F

Timeliness

	Number of applications
Decided within the statutory timeframe (20 days plus any extensions)	68
Decided after 35 days (by agreement with applicant)	0
Not decided within time (deemed refusal)	0
Total	68

Table G

Number of applicants reviewed under Part 5 of the Act (by type of review and outcome)

	Decision varied	Decision upheld	Total
Internal review	0	1	1
Review by Information Commissioner*	0	0	0
Internal review following recommendation under section 93 of Act	0	0	0
Review by NCAT	0	0	0
Total	0	1	1

*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	1
Applications by persons to whom information the subject of access application relates (see section 54 of the Act)	0
Total	1

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	0
Applicant - Initiated Transfers	0
Total	0

Privacy and Personal Information Protection Act 1998

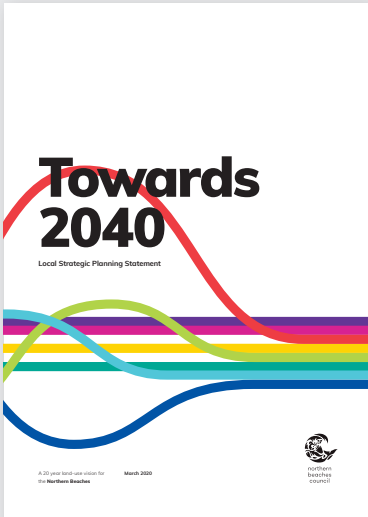
The *Privacy and Personal Information Protection Act 1998* provides for the protection of personal information and for the protection of the privacy of individuals generally. It establishes twelve information protection principles which cover the collection, storage, use and disclosure of (and access to) personal information.

There were no Privacy review applications received by Council during the period 2021/22.

Act Section 31 and Regulation 2011**Clause 4 - Reports by Public Authorities**

Report for NSW Ombudsman for the period
2021/22, from Council's Internal Audit and
Complaints Resolution Team:

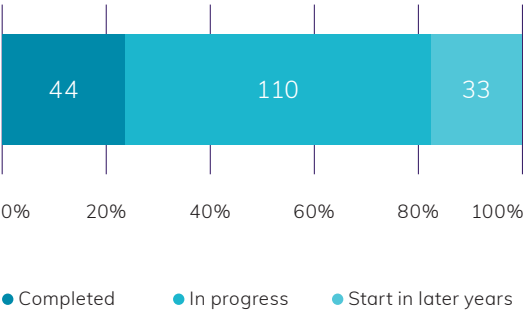
No. of public officials who made public interest disclosures to your public authority	1
No. of public interest disclosures received by your public authority	2
No. disclosures on corrupt conduct	0
No. disclosures on maladministration	1
No. disclosures on serious and substantial waste	0
No. disclosures on government information contravention	0
No. disclosures on pecuniary interest contravention	1
No of public interest disclosures that have been finalised in this reporting period	0
Have you established an internal reporting policy?	Yes
Has the head of your public authority taken action to meet their staff awareness obligations?	Yes
Staff undertaking that they have read and understood your organisation's internal reporting policy. Training provided by your organisation.	This process is part of an ongoing education and awareness program



Local Strategic Planning Statement (Towards 2040) - Progress Report 2021/22

The LSPS provides that a progress report is provided via the Annual Report. Towards 2040 was adopted by Council in 2020 and is available on Council's website. It guides our land use planning for a 20-year period. It has 187 actions for implementation in the short, medium, and long term across nine Directions. The chart below shows the overall progress to 30 June 2022, with 23% of actions completed, 59% in progress and 18% are scheduled to start in later years.

Figure 4
LSPS actions progress in 2020/21

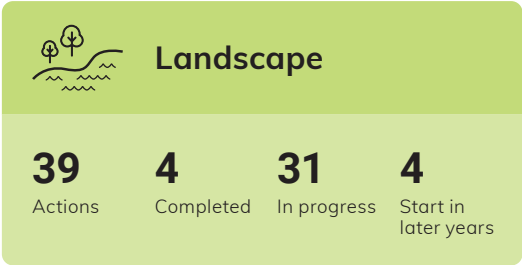


Many actions in the Local Strategic Planning Statement (LSPS) relate to the preparation of the new Northern Beaches Local Environmental Plan (LEP) and Development Control Plan (DCP), which will provide the key rules for future planning and development. Many actions will also be addressed in Council's Place Planning Program.

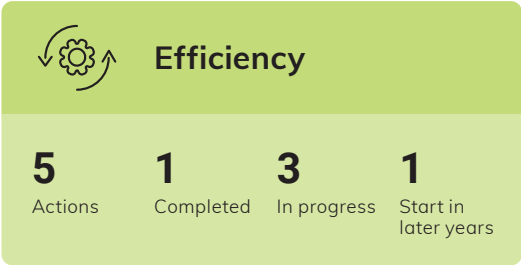
A highlight this year was extensive community engagement on the LEP/DCP Discussion Paper, attracting 399 submissions with valuable feedback on:

- protecting the natural environment including waterway quality
- climate resilience and sustainability
- infrastructure and local service needs
- housing requirements and local character.

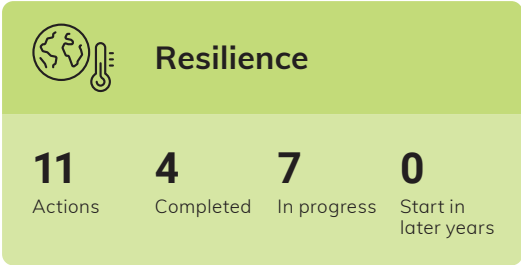
A range of technical studies are being finalised to inform this work, including the environment, urban design, character, social infrastructure and employment. Following completion of these studies and community feedback, a draft LEP and DCP will be prepared for public exhibition in 2023. Key achievements this year are outlined below for each of the nine LSPS Directions.



- Adopted Action Plans on Coast; Biodiversity and Bushland; and Waterways and Catchments.
- Progressed a range of technical environmental studies and exhibited the draft Environment Study.
- Developed strategies and plans on urban trees, open space and recreation.
- Frenchs Forest precinct: 1.5 hectares of open space is allocated for the town centre site, as well as upgrades at Brick Pit, Akora and Rabbett Reserves.
- Greening My City grant secured to plant additional trees in Manly Vale, Brookvale and Balgowlah.
- Riparian rehabilitation works at various locations.



- Implementing our Climate Change Action Plan.
- Adopted the Environmental Education and Sustainability Action Plan.
- Investigated building standards for residential and non-residential buildings and relevant infrastructure, to support the push for net zero carbon buildings.
- Reviewed permissible land uses for the new LEP/DCP to promote a circular economy, and prepare new standard controls for water efficiency and waste management.
- Scotland Island: Sydney Water completed a review of Council's feasibility study for provision of water and wastewater services. Awaiting Sydney Water decision.



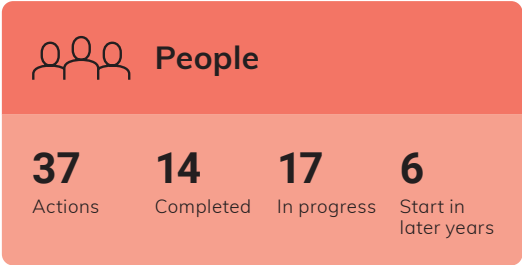
- Adopted the Resilience Strategy and implementing our Climate Change Action Plan.
- Completed studies on flooding, bushfire and coastal hazards.
- Increased enforcement and education regarding illegal dumping and land clearing.
- Annual monitoring for vector-borne illness i.e. viruses carried by mosquitoes.
- Lighting audit and management plan completed to support designation of Palm Beach Headland as an Urban Night Sky Place.



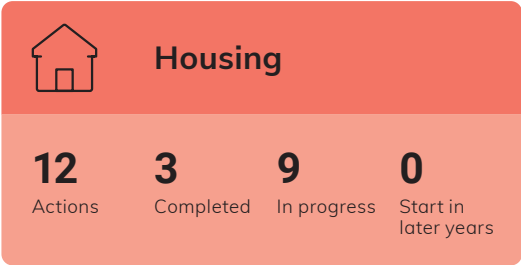
The LEP/DCP Discussion Paper outlined Council's proposed approach to support infrastructure provision, though local controls only facilitate smaller scale infrastructure associated with non-government owned land or operators. For new precincts such as Frenchs Forest, whole-of-government precinct planning addresses the infrastructure needs - this year Phase One of the Frenchs Forest Hospital Structure Plan was completed.

Key progress on other elements included:

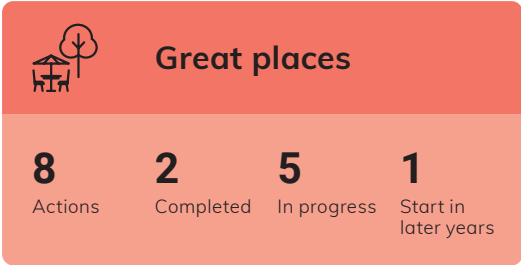
- Developing the Special Infrastructure Zones for preparation of the new LEP.
- Progressed associated studies on social Infrastructure, employment and Brookvale traffic.
- Frenchs Forest: A local contributions plan was submitted to IPART for review.
- Brookvale Structure Plan: completed key stakeholder engagement, including State agencies.



- Adopted the Social Sustainability Strategy and related wellbeing indicators.
- Adopted a new Disability Inclusion Action Plan.
- Implemented strategies for arts and creativity, community centres and Children's Services.
- Active on the Northern Beaches Homelessness Interagency Group to reduce homelessness.
- Frenchs Forest precinct plans advanced with:
 - public art strategy and sustainability requirements included in the DCP
 - over 8,000m2 has been allocated to universities, training and research.



- Local Housing Strategy adopted by Council and approved by Department of Planning.
- Community feedback on the LEP/DCP Discussion Paper being considered for planning controls.
- Liaised with NSW Government to improve opportunities for social housing.
- Frenchs Forest precinct: Adopted the local Affordable Housing Contributions Scheme, approved by the Department of Planning, for 10-15% of town centre development be affordable housing.
- Affordable housing provisions being developed for Brookvale Structure Plan, Mona Vale and Manly Place Plans.



- The Design and Sustainability Advisory Panel completed its first 2-years, its role being to review large scale developments to ensure design excellence. It also reviewed the draft Urban Design Study.
- Progressed development of new planning controls in the LEP for built form, landscape, design excellence, heritage and local character.
- Supported the work of the Aboriginal Heritage Office and associated Museum.
- Implemented the Moveable Heritage Strategy and building an associated Register.
- Continued our heritage advisory service and awarded Local Heritage Grants.
- Manly: Progressed the Manly Place Plan and a review of Manly Heritage Conservation Areas.



Connectivity

19

Actions

1

Completed

7

In progress

11

Start in
later years

- Implemented the adopted Transport Strategy and supporting Plans - Bike, Walking, Pedestrian Access and Mobility Plans, and Electric Vehicle Charging Infrastructure Plan.
- Developing a Parking Plan.
- Developing controls for public transport, active travel, parking, car share and end of trip facilities.
- Brookvale-Dee Why transport study reviewed by Transport NSW.



Jobs and skills

48

Actions

14

Completed

26

In progress

8

Start in
later years

- Adopted the Destination Management Plan and Community Safety Plan.
- Completed studies on employment, night-time economy, and industrial and urban services land.
- Liaising with Department of Planning on Employment Zones reforms.
- Developing LEP and DCP controls to enhance employment opportunities in centres.
- Frenchs Forest Precinct: adopted the Development Contributions Plan; have identified future key infrastructure needs; and applied for Green Star rating.
- Developing Brookvale Structure Plan for a mix of industrial and urban services.
- Developing Place Plans for Avalon, Mona Vale and Manly.
- Working groups established for village activation plans at Mona Vale, Forestville and Newport.



Financial reports - 1 July 2021 to 30 June 2022



Northern Beaches Council

Financial Commentary 2021/22

Introduction

The Financial Statements provide information in relation to Council's financial performance and position. The Statements are prepared in accordance with Australian Accounting Standards, the *NSW Local Government Act 1993* and the NSW Local Government Code of Accounting Practice and Financial Reporting (January 2022).

The Financial Statements comprise:

- General Purpose Financial Statements
- Special Schedules

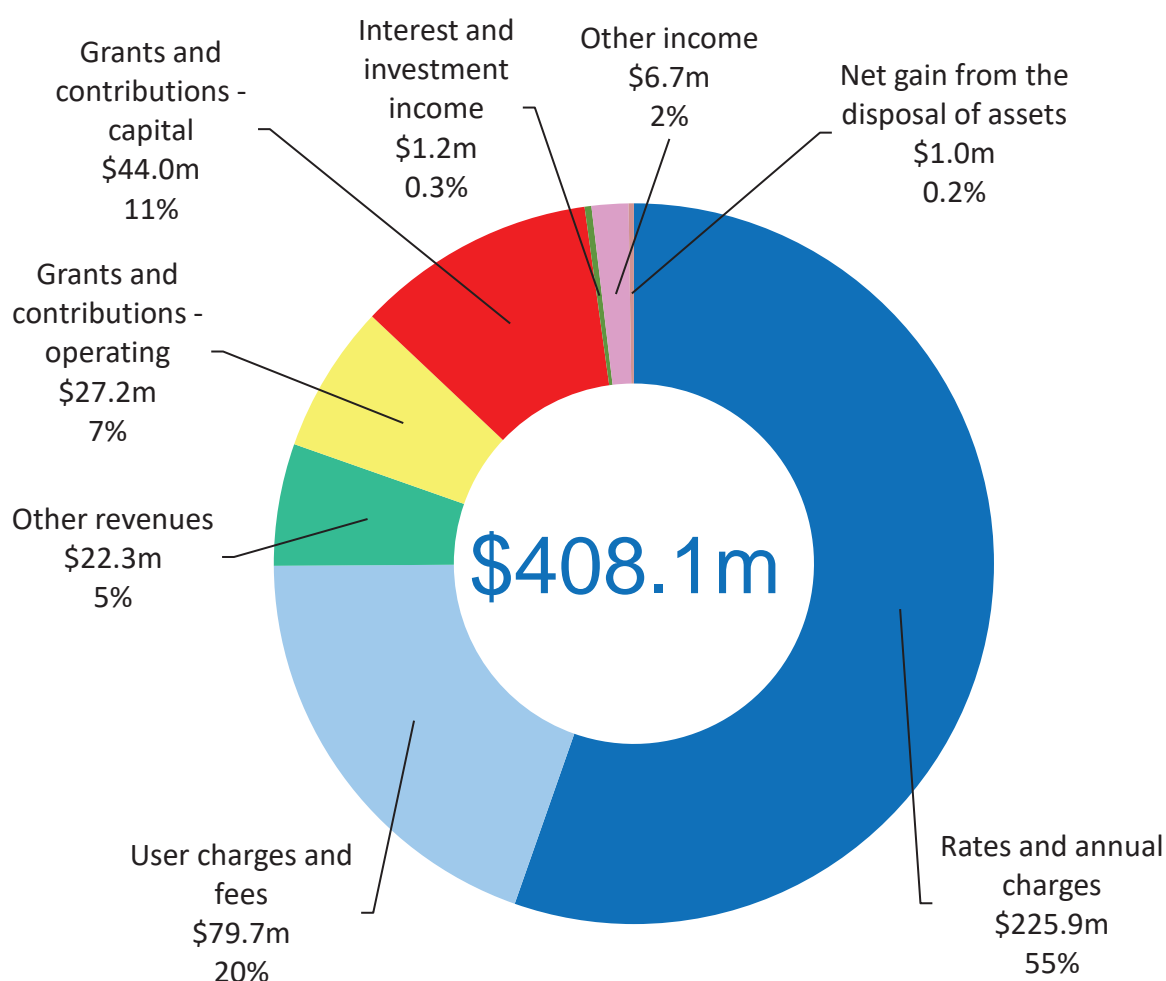
The Financial Statements are independently audited by the Auditor General of NSW, reported to Council, placed on public exhibition and lodged with the Office of Local Government.

Summary results

Income Statement	2022	2021	2020	2019
Income	\$408.1m	\$365.8m	\$366.0m	\$358.9m
Operating expenses	\$346.4m	\$365.7m	\$347.3m	\$330.9m
Net operating result for the year	\$61.6m	\$0.1m	\$18.6m	\$28.0m
Result excl capital grants & contributions	\$17.7m	(\$26.5m)	(\$16.5m)	\$9.9m
Capital expenditure	2022	2021	2020	2019
New capital works	\$44.2m	\$33.8m	\$36.8m	\$35.4m
Capital renewal works	\$32.7m	\$39.3m	\$46.8m	\$62.7m
Non-cash asset dedications	\$0.0m	\$0.8m	\$13.6m	\$4.5m
Total capital expenditure	\$76.9m	\$73.9m	\$97.2m	\$102.5m
Financial Position	2022	2021	2020	2019
Total assets	\$5,421.0m	\$5,245.2m	\$5,262.7m	\$5,201.4m
Total liabilities	\$184.5m	\$198.6m	\$177.1m	\$155.2m
Net assets	\$5,236.5m	\$5,046.6m	\$5,085.5m	\$5,046.2m
Performance indicators	2022	2021	2020	2019
Operating performance	4.5%	(7.3%)	(4.9%)	2.9%
Unrestricted current ratio	1.9x	1.7x	2.1x	2.6x
Building and infrastructure renewals	112.7%	117.2%	121.3%	139.1%

Northern Beaches Council

Income from continuing operations



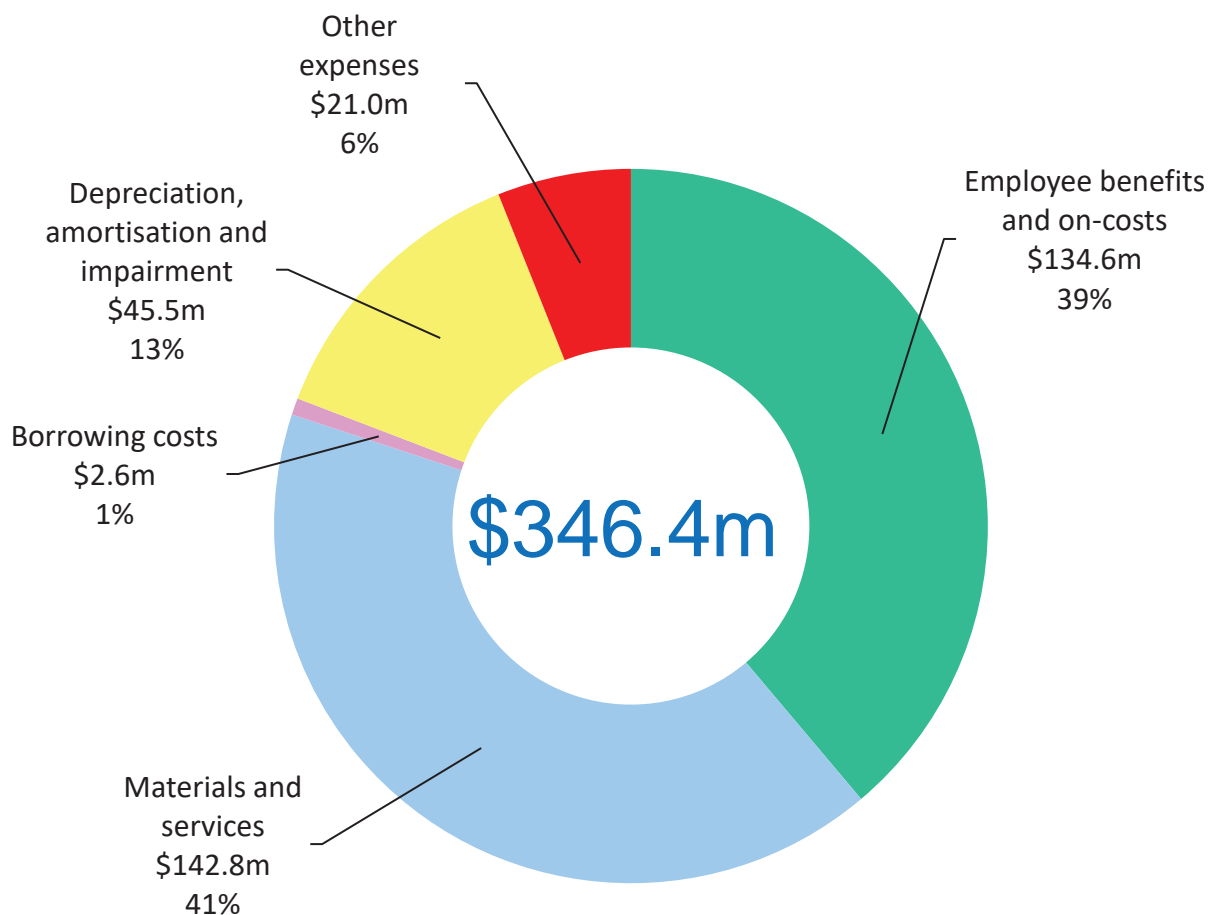
Income Items	1 July 2021 - 30 June 2022 (\$'000)
Rates and annual charges	225,941
User charges and fees	79,722
Other revenues	22,343
Grants and contributions - operating	27,165
Grants and contributions - capital	43,952
Interest and investment income	1,238
Other income	6,736
Net gain from the disposal of assets	960
Total Income from Continuing Operations	408,057

Northern Beaches Council

Income from continuing operations analysis

30-Jun-22 \$'000	30-Jun-21 \$'000	Incr/(Decr) \$'000	%	Details
225,941	218,169	7,772	3.6%	Rates and annual charges
Rates were \$175.4m, a 2.3% (\$4.0m) increase on 2021 primarily due to the rate peg increase of 2.0%. Annual charges are predominantly represented by domestic waste charges of \$49.0m which increased by 5.7% (\$2.7m) due to a 4.5% increase in the charge (prior year included a subsidy) along with growth in the number of services. The income was offset by the (\$0.8m) net cost of pensioner rebates on waste charges. The stormwater charge was extended across the Northern Beaches following the rates harmonisation process, resulting in a \$1.3m increase in this income to a total of \$2.2m. s611 charges were \$0.2m.				
79,722	79,105	617	0.8%	User charges and fees
User charges and fees include Kimbriki Waste & Recycling Centre fees \$25.4m, child care \$11.9m, parking fees \$10.3m, planning fees \$8.1m, aquatic centres \$5.6m, and \$4.9m from Lakeside Holiday Park. COVID-19 continued to impact income as a result of closed services and less demand for others. Fees were lower than the prior year for the aquatic centres (\$1.8m) and parking (\$1.1m). Kimbriki's fees were \$1.3m higher mainly due to the temporary closure of other transfer stations in the Sydney metro area. Income was also higher for Lakeside Holiday Park \$0.8m and restoration services \$0.6m.				
22,343	14,994	7,349	49.0%	Other revenues
Other revenues includes parking fines \$5.7m (\$1.3m higher than 2021 due to COVID), sale of recycled material at Kimbriki \$4.0m (\$1.1m higher due to high recovery rates and high metal prices) and income from licences, consents and deeds \$3.2m. Other revenues included a confidential insurance settlement in 2022.				
27,165	19,460	7,705	39.6%	Grants and contributions - operating
Significant items in 2022 included:				
<ul style="list-style-type: none"> - \$10.8m Financial Assistance Grant (75% early pymt) - \$2.4m Children's services funding - \$2.5m Community services funding (incl SCF) - \$2.1m Natural disaster assistance (Feb-Apr 2022) - \$1.6m Emergency Services Levy contribution 		<ul style="list-style-type: none"> - \$1.1m RFS Local Government Program funding - \$0.8m Library Subsidy and Local Priority grant - \$0.9m Play Manly revitalisation grant - \$0.8m Transport for NSW Street Lighting grant 		
43,952	26,544	17,408	65.6%	Grants and contributions - capital
Significant items in 2022 include:				
<ul style="list-style-type: none"> - \$14.9m Developer cash contributions (\$7.6m in 2021). - \$18.5m Transport and Traffic works including funds for road resheeting, Safer Schools infrastructure, the Narrabeen Lagoon Pedestrian and Cycle Bridge and footpath works. - \$8.1m Parks and Recreation works including funds for Mona Vale and Long Reef Surf Clubs. 				
1,238	1,363	(125)	(9.2%)	Interest and investment income
Interest and investment income was \$0.3m lower than the previous financial year as a result of continued low interest rates. Council's investment portfolio achieved a return of 0.525% which was 0.425% above the benchmark AusBond Bank Bill Index return of 0.10%. Interest income from outstanding rates and annual charges was \$0.2m higher than the previous year (2021 included an interest free period of 6 months).				
6,736	6,154	582	9.5%	Other income
Income from investment and leased properties was \$6.4m (\$6.1m in 2021). Investment properties were revalued in 2022, resulting in a fair value adjustment of \$0.3m.				
960	-	960	n/a	Net gain from the disposal of assets
The 2022 net gain comprises a loss on the replacement of infrastructure assets (\$1.8m), gain on the disposal of plant and equipment \$1.5m and a gain on the disposal of property \$1.2m. The property disposal relates to the compulsory acquisition of land in Mona Vale by Transport for NSW. The 2021 result was a net loss (reported under Expenses).				
408,057	365,789	42,268	11.6%	TOTAL INCOME

Northern Beaches Council

Expenses from continuing operations

Expense Items	1 July 2021 - 30 June 2022 (\$'000)
Employee benefits and on-costs	134,560
Materials and services	142,766
Borrowing costs	2,624
Depreciation, amortisation and impairment	45,508
Other expenses	20,969
Net loss from the disposal of assets	-
Total Expenses from Continuing Operations	346,427

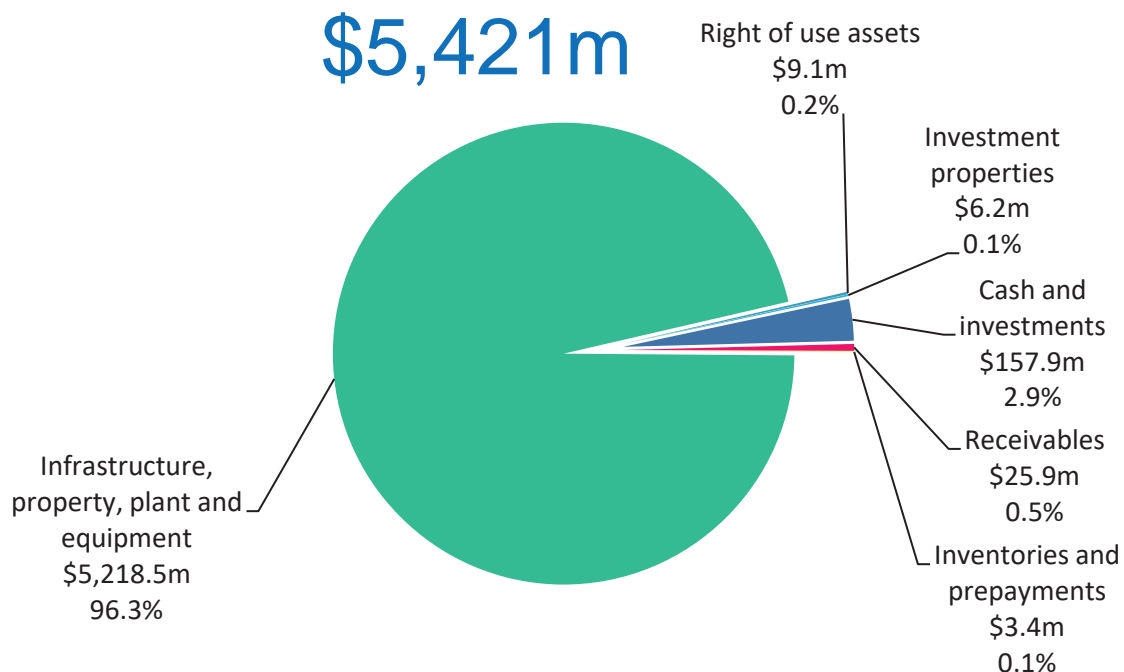
Northern Beaches Council

Expenses from continuing operations analysis

30-Jun-22	30-Jun-21	Incr/(Decr)		Details
\$'000	\$'000	\$'000	%	
134,560	139,118	(4,558)	(3.3%)	Employee benefits and on-costs
Employee Benefits and On-Costs were \$134.6m, representing 38.8% of operating expenses. The \$4.6m decrease on the prior year (-3.3%) was primarily due to the impact of remeasuring the provisions for employee leave entitlements and workers compensation. Excluding these expense items, employee costs increased by \$1m (0.8%). The Local Government Award increase was 2.0% and the Super Guarantee increased from 9.5% to 10% in 2022. This was partially offset by higher levels of vacant positions.				
142,766	150,209	(7,443)	(5.0%)	Materials and services
Materials and services included \$17.1m in waste collection costs, \$16.6m in expenses at the Kimbriki Waste & Recycling Centre and \$12.4m in waste disposal and processing costs.				
Variances compared to the prior year included:				
<ul style="list-style-type: none"> - Legal - (\$8.5m) ▼ primarily due to settlement of the Whistler St car park matter in 2021 - Waste disposal - (\$3.5m) ▼ - primarily due to KPI abatement discounts received in 2022 - IT and communications - (\$2.3m) ▼ - as the prior year included costs for a new HR and payroll system - Tree works - \$2.1m ▲ due to storm clean up costs - External Roadwork - \$1.9m ▲ due to storm and flooding clean up and repairs - Election - \$1.4m ▲ for the Local Government election in December 2021 				
2,624	2,605	19	0.7%	Borrowing costs
Borrowing costs consist of interest on loans of \$0.8m, \$0.3m interest on leases, and the unwinding of the discount for the asset remediation liability for the Kimbriki waste landfill \$1.5m.				
45,508	47,406	(1,898)	(4.0%)	Depreciation, amortisation and impairment
Decreased depreciation was largely due to a one off adjustment in 2021 following an International Financial Reporting Standards Interpretations Committee (IFRIC) decision regarding 'software as a service'.				
20,969	24,781	(3,812)	(15.4%)	Other expenses
Major items within other expenses include the \$8.5m Waste Levy (\$0.5m ▲), \$6.4m Emergency Services Levy (\$1.0m ▼) and \$4.8m in donations, contributions and assistance to other organisations (\$3.3m ▼). While community and business COVID support continued in 2022, the 2021 year also included a rates notice subsidy of \$4.4m.				
-	1,579	(1,579)	(100.0%)	Net loss from the disposal of assets
The net loss in 2021 included a loss on the replacement of infrastructure assets (\$3.0m), gain on disposal of plant and equipment \$1.4m and a gain on the disposal of property \$0.1m. Refer to the commentary under income above for the 2022 results.				
346,427	365,698	(19,271)	(5.3%)	TOTAL EXPENSES

Northern Beaches Council

Assets



		30 June 2022
Asset Items		Actual (\$'000)
Current Assets		
Cash and cash equivalents		6,552
Investments		150,625
Receivables		24,936
Inventories		397
Prepayments		2,975
Total Current Assets		185,485
Non Current Assets		
Investments		760
Receivables		1,007
Infrastructure, property, plant and equipment		5,218,499
Investment properties		6,155
Right of use assets		9,110
Total Non Current Assets		5,235,531
TOTAL ASSETS		5,421,016

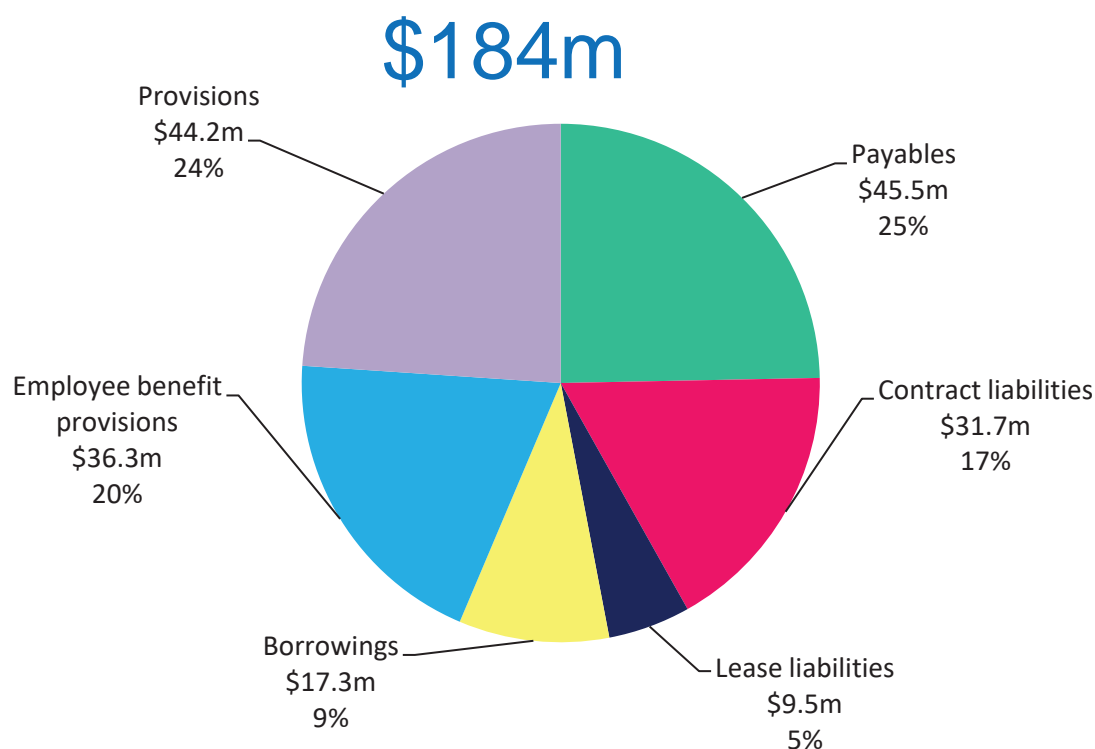
Northern Beaches Council

Assets analysis

30-Jun-22	30-Jun-21	Incr/(Decr)		Details
\$'000	\$'000	\$'000	%	
157,937	147,238	10,699	7.3%	Cash, Cash Equivalents and Investments
Cash, Cash Equivalents and Investments increased \$10.7m principally due to the early receipt of a number of 2023 grants including the Financial Assistance Grant (\$2.2m) and Emergency Services Levy (\$1.6m), two large contributions to the Warriewood Development Contribution Plan (\$6.5m) and a confidential insurance settlement (refer to the Income Analysis).				
25,943	17,080	8,863	51.9%	Receivables
Receivables were \$8.9 million higher than the previous year primarily due to the timing of payments of government grants for funded project milestones.				
397	378	19	5.0%	Inventories
Inventories comprise stores, materials and trading stock and were consistent with the prior year.				
2,975	2,028	947	46.7%	Prepayments
Prepaid expenses were higher than the previous financial year primarily due to the timing of software licence renewals.				
5,218,499	5,062,151	156,348	3.1%	Infrastructure, property, plant and equipment
During the financial year a revaluation of operational land and infrastructure assets was undertaken, resulting in a \$128.4m increase in the carrying value of these assets. The increase in the value of assets reflects the impact of inflation on unit prices for infrastructure assets and the current property market for operational land. This movement in the value is held in equity within the IPP&E revaluation reserve.				
Summary - Asset Revaluation 2022				
		Prior to Revaluation \$'000	After Revaluation \$'000	Movement \$'000 %
Infrastructure	Gross Carrying Amount	2,718,855	2,585,462	133,393
	Accumulated Depreciation	(210,849)	(187,934)	(22,915)
	Total carrying value	2,508,006	2,397,528	110,478 4.4%
Operational land	Gross Carrying Amount	383,366	401,276	17,910
	Total carrying value	383,366	401,276	17,910 4.7%
	Total revalued assets	2,891,372	2,798,804	128,388 4.4%
6,155	5,835	320	5.5%	Investment properties
Council holds three investment properties located at Sydney Road Balgowlah, Condamine Street Balgowlah and Pittwater Road Brookvale. Professional property valuations are undertaken annually. There was a \$0.3m change in the value this year for these commercial properties.				
9,110	10,475	(1,365)	(13.0%)	Right of use assets
Right of use plant and equipment assets were (\$1.2m) lower and office and IT equipment assets were (\$0.1m) lower due to scheduled lease payments under these contracts.				
5,421,016	5,245,185	175,831	3.4%	TOTAL ASSETS

Northern Beaches Council

Liabilities



30 June 2022

Liability Items

Actual
(\$'000)

Current Liabilities

Payables	45,393
Contract liabilities	24,206
Lease liabilities	1,238
Borrowings	4,770
Employee benefit provisions	35,553
Provisions	759

Total Current Liabilities

111,919

Non-Current Liabilities

Payables	150
Contract liabilities	7,466
Lease liabilities	8,237
Borrowings	12,538
Employee benefit provisions	761
Provisions	43,404

Total Non-Current Liabilities

72,556

TOTAL Liabilities

184,475

Northern Beaches Council

Liabilities analysis

30-Jun-22 \$'000	30-Jun-21 \$'000	Incr/(Decr)		Details
		\$'000	%	
45,543	44,806	737	1.6%	Payables
Payables include security deposits and retentions of \$20.0m, accrued expenses including borrowings, salaries and wages and other expenditure accruals of \$14.1m and invoices payable of \$8.7m. The increase in payables compared to the prior financial year was primarily due to a \$1.6m increase in security bonds.				
31,672	36,361	(4,689)	(12.9%)	Contract liabilities
Contract liabilities mostly relate to unspent grant funds. The \$4.7m reduction relates to the utilisation of several large grants including Stronger Communities Round 2 Funds \$5.1m and the B-Line Active Transport funds of \$3.8m. The decrease in contract liabilities was partially offset by the receipt of several large new grants including Places to Roam funds of \$2.6m and the Public Spaces Legacy Program of \$2.4m.				
9,475	10,743	(1,268)	(11.8%)	Lease liabilities
Lease liabilities primarily relate to the vehicle component of Council's waste collection contract (\$8.8m). The \$1.3m reduction in lease liabilities was due to contract principal payments per the existing lease schedule. No new lease liabilities were incurred during the year.				
17,308	22,326	(5,018)	(22.5%)	Borrowings
Borrowings continue to decrease due to the ongoing repayment of existing loans.				
36,314	39,476	(3,162)	(8.0%)	Employee benefit provisions
Management actively encourages staff to take annual leave at regular intervals and reviews balances in excess of 8 weeks. Employee leave entitlements decreased \$3.2m primarily due to discounting of the provision to its present value (which reduced the balance by \$3.5m as a result of rising Commonwealth bond rates).				
44,163	44,912	(749)	(1.7%)	Provisions
Provisions comprise workers compensation self insurance (\$3.4m) and landfill remediation (\$40.7m). The provision decreased \$0.4m (which included a reduction of \$1.9m due to remeasurement of the provision against rising bond rates), while the self insurance provision also decreased \$0.4m to reflect the future claims assessment.				
184,475	198,624	(14,149)	(7.1%)	TOTAL LIABILITIES

Northern Beaches Council

Key performance indicators

2022		
Financial performance indicators		
Operating performance	4.53%	✓
Own source operating revenue ratio	82.52%	✓
Unrestricted current ratio	1.90x	✓
Debt service cover ratio	7.25x	✓
Rates and annual charges outstanding percentage	3.63%	✓
Cash expense cover ratio	5.59 months	✓
Infrastructure asset performance indicators		
Buildings and infrastructure renewals ratio	112.67%	✓
Infrastructure backlog ratio	1.53%	✓
Asset maintenance ratio	100.55%	✓
Cost to bring assets to agreed service level	1.26%	n/a

✓ indicates performance indicator has achieved the Office of Local Government benchmark

2022	2021	2020	Benchmark	Details
✓ 4.53%	✗ (7.32%)	✗ (4.93%)	>0%	Operating performance
Purpose: Measures Council's ability to contain operating expenditure within operating revenue. It is important to distinguish that this ratio is focusing on operating performance and hence capital grants and contributions, fair value adjustments and reversal of revaluation decrements are excluded. The benchmark is greater than 0%.				
Commentary Over the past 3 years the COVID-19 pandemic has impacted revenue streams for services and resulted in additional costs to support the community and businesses. Recovery was stronger than expected towards the end of the 2022 financial year, with an overall cost of \$12.0m (2021:\$17.9m, 2020:\$11.2m). In the past two years this was the primary reason the operating performance benchmark was not achieved. However in 2022 a number of favourable one-off items offset the impact. This included a confidential insurance settlement, advance payment of 2023 grants and remeasuring the provision for employee leave. If these one-off items are removed from the ratio the result would still meet the benchmark at 1.26%.				
✓ 82.52%	✓ 87.42%	✓ 84.85%	>60%	Own source operating revenue ratio
Purpose: This ratio measures fiscal flexibility. It is the degree of reliance on external funding sources such as operating grants and contributions. Council's financial flexibility improves the higher the level of its own source revenue. The benchmark is greater than 60%.				
Commentary Council's Own Source Operating Revenue indicator is well above the benchmark of 60% highlighting Council's financial flexibility.				

Northern Beaches Council

Key performance indicators (continued)

2022	2021	2020	Benchmark	Details
✓ 1.90x	✓ 1.69x	✓ 2.09x	>1.5x	Unrestricted current ratio
Purpose:	The Unrestricted Current Ratio is specific to local government and is designed to represent a Council's ability to meet short term obligations as they fall due. Restrictions placed on various funding sources (e.g. Section 7.11 developer contributions) complicate the traditional current ratio used to assess liquidity of businesses as cash allocated to specific projects is restricted and cannot be used to meet a Council's other operating and borrowing costs. The benchmark is greater than 1.5x - meaning for every \$1.00 current liability there is \$1.50 in current assets (after adjustments for restrictions).			
Commentary	Cash and investment balances have increased due to a number of one-off items including a confidential insurance settlement, advance payment of number of grants including a portion of the 2023 Financial Assistance Grant (\$2.2m) and Emergency Services Levy contribution (\$1.6m). The ratio is above the benchmark, indicating that Council is able to meet its short term financial obligations as they fall due after excluding all external and internal restrictions.			
✓ 7.25x	✓ 2.81x	✓ 3.72x	>2x	Debt service cover ratio
Purpose:	This ratio measures the availability of operating cash to service debt including interest, principal and lease payments. The benchmark is greater than 2x.			
Commentary	Council's Debt Service Cover Ratio of 7.25x is above the benchmark of 2x. This ratio has increased this year due to a positive operating result and reduced borrowing costs.			
✓ 3.63%	✓ 3.92%	✓ 4.12%	<5%	Rates and annual charges outstanding %
Purpose:	The purpose of this ratio is to assess the impact of uncollected rates and annual charges on liquidity and the adequacy of recovery efforts.			
Commentary	Council maintains low levels of outstanding rates and annual charges, particularly given that it may allow aged pensioners, where, in its opinion, payment would cause hardship, to accrue rates and charges against their estate.			
✓ 5.6 months	✓ 5.1 months	✓ 5.4 months	>3 months	Cash expense cover ratio
Purpose:	This liquidity ratio indicates the number of months a council can continue paying for its immediate expenses without additional cash inflow.			
Commentary	Council's ratio of 5.6 months is consistent with prior years and exceeds the benchmark of greater than 3 months.			
✓ 112.67%	✓ 117.19%	✓ 121.34%	>100%	Buildings and infrastructure renewals ratio
Purpose:	To assess the rate at which these assets are being renewed against the rate at which they are depreciating.			
Commentary	Council's ratio is above the benchmark of 100% and represents the timing of the completion of projects and the Council's continued investment in the renewal of infrastructure assets.			

Northern Beaches Council

Key performance indicators (continued)

2022	2021	2020	Benchmark	Details
✓ 1.53%	✓ 1.50%	✓ 1.37%	<2%	Infrastructure backlog ratio
Purpose:	This ratio shows what proportion the backlog is against the total value of Council's infrastructure.			
Commentary	Council's Infrastructure Backlog Indicator remains below the benchmark of 2% indicating that Council does not have a comparatively significant infrastructure backlog. The marginal increase in this ratio is largely due to efforts to improve asset condition data and the impact of the infrastructure revaluation on the value of these assets.			
✓ 100.55%	✓ 106.52%	✓ 107.92%	>100%	Asset maintenance ratio
Purpose:	This ratio compares actual versus required annual asset maintenance. A ratio of above 100% indicates that the Council is investing enough funds within the year to stop the infrastructure backlog from growing. The benchmark is greater than 100%.			
Commentary	Council's Asset Maintenance Ratio indicates that the level of expenditure on the maintenance of infrastructure assets is sufficient to prevent the infrastructure backlog from growing. The decrease in this ratio is largely due to a decline in maintenance expenditure for assets recently renewed that were previously in poor condition (eg tidal pools) along with the impact of the infrastructure revaluation on the value of these assets.			
1.26%	1.24%	1.15%	n/a	Cost to bring assets to agreed service level
Purpose:	To provide a meaningful snapshot of the proportion of outstanding renewal works compared to the total gross replacement cost of assets under Council's care and stewardship. Outstanding renewal works relate to the value of work required for assets that have reached the intervention level set by Council based on the condition of the asset. The use of the gross replacement cost as the denominator in this ratio provides a more stable measure over time and is considered to be more reflective of Council's infrastructure 'backlog'.			
Commentary	Council's ratio indicates the cost to bring assets to agreed service levels are at a financially sustainable level.			

Northern Beaches Council

GENERAL PURPOSE FINANCIAL STATEMENTS

for the year ended 30 June 2022

*Northern Beaches - a safe, diverse, inclusive and
connected community that lives in balance with our
extraordinary coastal and bushland environment*



northern
beaches
council

General Purpose Financial Statements

for the year ended 30 June 2022

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Overview

Northern Beaches Council is constituted under the Local Government Act 1993 (NSW).

Through the use of the internet, we have ensured that our reporting is timely, complete and available at minimum cost. All media releases, financial statements and other information are publicly available on our website: www.northernbeaches.nsw.gov.au.

PRINCIPAL PLACE OF BUSINESS

725 Pittwater Road
Dee Why NSW 2099

OPENING HOURS

Monday to Friday
8.30am - 5.00pm

CONTACT DETAILS**Mailing Address:**

PO Box 82
Manly NSW 1655

Telephone: 1300 434 434

Internet: www.northernbeaches.nsw.gov.au

Email: council@northernbeaches.nsw.gov.au

OTHER INFORMATION

ABN: 57 284 295 198

AUDITORS

Audit Office of New South Wales

General Purpose Financial Statements

for the year ended 30 June 2022

Statement by Councillors and Management

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:

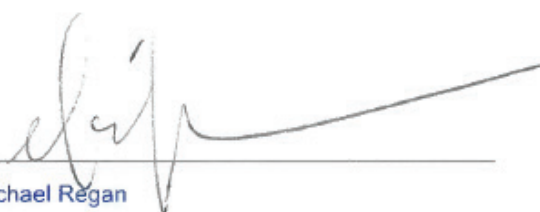
- the *Local Government Act 1993* and the regulations made thereunder,
- the Australian Accounting Standards and other pronouncements of the Australian Accounting Standards Board
- the Local Government Code of Accounting Practice and Financial Reporting.

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

- present fairly the Council's operating result and financial position for the year
- 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 27 September 2022.




Michael Regan
Mayor
27 September 2022



Bianca Crvelin
Councillor
27 September 2022



Ray Brownlee
Chief Executive Officer
27 September 2022



David Walsh
Responsible Accounting Officer
27 September 2022

Income Statement

for the year ended 30 June 2022

<i>Original unaudited budget</i> 2022	\$ '000		<i>Actual</i> 2022	<i>Actual</i> 2021
		Notes		
	Income from continuing operations			
225,174	Rates and annual charges	B2-1	225,941	218,169
90,481	User charges and fees	B2-2	79,722	79,105
15,149	Other revenues	B2-3	22,343	14,994
17,557	Grants and contributions provided for operating purposes	B2-4	27,165	19,460
45,435	Grants and contributions provided for capital purposes	B2-4	43,952	26,544
997	Interest and investment income	B2-5	1,238	1,363
8,954	Other income	B2-6	6,736	6,154
–	Net gain from the disposal of assets	B4-1	960	–
403,747	Total income from continuing operations		408,057	365,789
	Expenses from continuing operations			
138,607	Employee benefits and on-costs	B3-1	134,560	139,118
141,820	Materials and services	B3-2	142,766	150,209
2,438	Borrowing costs	B3-3	2,624	2,605
44,919	Depreciation, amortisation and impairment	B3-4	45,508	47,406
19,269	Other expenses	B3-5	20,969	24,781
251	Net loss from the disposal of assets	B4-1	–	1,579
347,304	Total expenses from continuing operations		346,427	365,698
56,443	Operating result from continuing operations		61,630	91
56,443	Net operating result for the year		61,630	91
115	Net operating result attributable to non-controlling interests		206	104
11,007	Net operating result for the year before grants and contributions provided for capital purposes		17,678	(26,453)

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

Statement of Comprehensive Income

for the year ended 30 June 2022

\$ '000	Notes	2022	2021
Net operating result for the year – from Income Statement		61,630	91
Other comprehensive income:			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-6	128,388	(38,925)
Total items which will not be reclassified subsequently to the operating result		128,388	(38,925)
Total other comprehensive income for the period		128,388	(38,925)
Total comprehensive income for the year		190,018	(38,834)
 Total comprehensive income attributable to Council		189,812	(38,938)
Total comprehensive income attributable to non-controlling interests		206	104

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

Statement of Financial Position

as at 30 June 2022

\$ '000	Notes	2022	2021
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	6,552	10,661
Investments	C1-2	150,625	135,751
Receivables	C1-4	24,936	15,993
Inventories	C1-5	397	378
Prepayments		2,975	2,028
Total current assets		185,485	164,811
Non-current assets			
Investments	C1-2	760	826
Receivables	C1-4	1,007	1,087
Infrastructure, property, plant and equipment (IPPE)	C1-6	5,218,499	5,062,151
Investment properties	C1-7	6,155	5,835
Right of use assets	C2-1	9,110	10,475
Total non-current assets		5,235,531	5,080,374
Total assets		5,421,016	5,245,185
LIABILITIES			
Current liabilities			
Payables	C3-1	45,393	44,606
Contract liabilities	C3-2	24,206	26,546
Lease liabilities	C2-1	1,238	1,269
Borrowings	C3-3	4,770	5,033
Employee benefit provisions	C3-4	35,553	37,044
Provisions	C3-5	759	762
Total current liabilities		111,919	115,260
Non-current liabilities			
Payables	C3-1	150	200
Contract liabilities	C3-2	7,466	9,815
Lease liabilities	C2-1	8,237	9,474
Borrowings	C3-3	12,538	17,293
Employee benefit provisions	C3-4	761	2,432
Provisions	C3-5	43,404	44,150
Total non-current liabilities		72,556	83,364
Total liabilities		184,475	198,624
Net assets		5,236,541	5,046,561
EQUITY			
Accumulated surplus		4,927,620	4,866,196
IPPE revaluation reserve		307,617	179,229
Council equity interest		5,235,237	5,045,425
Non-controlling equity interests		1,304	1,136
Total equity		5,236,541	5,046,561

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

Northern Beaches Council

Statement of Changes in Equity for the year ended 30 June 2022

	2022					2021					
	Notes	Accumulated surplus	IPPE revaluation reserve	Council interest	Non-controlling interest	Total equity	Accumulated surplus	IPPE revaluation reserve	Council interest	Non-controlling interest	Total equity
Opening balance at 1 July		4,866,196	179,229	5,045,425	1,136	5,046,561	4,866,209	218,154	5,084,363	1,186	5,085,549
Net operating result for the year		61,424	-	61,424	206	61,630	(13)	-	(13)	104	91
Other comprehensive income											
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-6	-	128,388	128,388	-	128,388	-	(38,925)	(38,925)	-	(38,925)
Other comprehensive income		-	128,388	128,388	-	128,388	-	(38,925)	(38,925)	-	(38,925)
Total comprehensive income		61,424	128,388	189,812	206	190,018	(13)	(38,925)	(38,938)	104	(38,834)
Dividends paid to minority interest		-	-	-	(38)	(38)	-	-	-	(154)	(154)
Closing balance at 30 June		4,927,620	307,617	5,235,237	1,304	5,236,541	4,866,196	179,229	5,045,425	1,136	5,046,561

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

Statement of Cash Flows

for the year ended 30 June 2022

<i>Original unaudited budget 2022 *</i>	<i>\$ '000</i>		<i>Actual 2022</i>	<i>Actual 2021</i>
		Notes		
Cash flows from operating activities				
Receipts:				
224,866	Rates and annual charges		226,388	218,524
93,344	User charges and fees		84,291	82,123
1,231	Interest received		1,182	2,123
57,168	Grants and contributions		56,649	58,012
6,386	Bonds, deposits and retentions received		7,098	7,356
43,620	Other		45,656	37,697
Payments:				
(137,588)	Payments to employees		(137,235)	(134,939)
(151,895)	Payments for materials and services		(156,463)	(164,584)
(1,142)	Borrowing costs		(1,142)	(1,429)
(6,386)	Bonds, deposits and retentions refunded		(5,466)	(6,416)
(19,130)	Other		(30,930)	(28,449)
110,474	Net cash flows from operating activities	G1-1	90,028	70,018
Cash flows from investing activities				
Receipts:				
332,000	Sale of investments		338,038	367,193
1,633	Proceeds from sale of IPPE		3,734	2,539
Payments:				
(300,000)	Purchase of investments		(352,829)	(355,613)
(136,672)	Payments for IPPE		(76,755)	(73,150)
(103,039)	Net cash flows from investing activities		(87,812)	(59,031)
Cash flows from financing activities				
Payments:				
(5,021)	Repayment of borrowings		(5,018)	(5,130)
(1,267)	Principal component of lease payments		(1,269)	(1,241)
—	Dividends paid to minority interest		(38)	(154)
(6,288)	Net cash flows from financing activities		(6,325)	(6,525)
1,147	Net change in cash and cash equivalents		(4,109)	4,462
2,812	Cash and cash equivalents at beginning of year		10,661	6,199
3,959	Cash and cash equivalents at end of year	C1-1	6,552	10,661

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

(*) The original budget Statement of Cash Flows includes investments.

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A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 27th September 2022. 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 principal accounting policies adopted in the preparation of these consolidated financial statements are set out below.

These 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 2005 (Regulation)*, and the Local Government Code of Accounting Practice and Financial Reporting.

Northern Beaches Council is a not for-profit entity.

The financial statements are presented in Australian dollars and are rounded to the nearest thousand dollars. Disclosures where relevant may be presented in whole dollars or as otherwise noted.

Historical cost convention

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

Significant accounting estimates and judgements**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 investment property – refer Note C1-7
- ii. estimated fair values of infrastructure, property, plant and equipment – refer Note C1-6
- iii. estimated asset remediation provisions – refer Note C3-5
- iv. employee benefit provisions – refer Note C3-4.

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.

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**The Consolidated Fund**

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 unless it is required to be held in the Council's Trust Fund.

The Consolidated Fund has been included in the financial statements of the Council.

Cash and other assets of the following entities have been included as part of the Consolidated Fund:

- General purpose operations
- Kimbriki Environmental Enterprises Pty Limited

The Trust Fund

In accordance with the provisions of Section 411 of the *Local Government Act 1993 (NSW)* (as amended), a separate and distinct Trust Fund is maintained to account for all money and property received by the Council in trust which must be applied only for the purposes of, or in accordance with, the trusts relating to those monies.

Trust monies and property subject to Council's control have been included in these reports.

A separate statement of monies held in the Trust Fund is available for inspection at Council offices, during opening hours, by any person free of charge.

Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the taxation authority. In this case it is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the taxation authority is included with other receivables or payables in the Statement of Financial Position.

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

Volunteer services

Volunteer services are not recognised as they would not be purchased if not donated.

New accounting standards and interpretations issued but not yet effective

Certain new accounting standards and interpretations have been published that are not mandatory for 30 June 2022 reporting periods. Northern Beaches Council's assessment of the impact of these new standards and interpretations relevant to them is set out below.

Pronouncement	AASB 2020-1 <i>Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current</i> AASB 2020-6 <i>Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date</i>
Nature of change in accounting policy	This Standard amends AASB 101 <i>Presentation of Financial Statements</i> to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current. For example, the amendments clarify that a liability is classified as non-current if an entity has the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period. The meaning of settlement of a liability is also clarified.
Effective date	Annual reporting period beginning on or after 1 January 2023 (i.e. year ended 30 June 2024).
Expected impact on Council's financial statements	From our assessment, there is no impact expected for Council in the classification of our reported liabilities as current or non-current.

Pronouncement	AASB 2020-3 <i>Amendments to Australian Accounting Standards – Annual Improvements 2018-2020 and Other Amendments</i>
Nature of change in accounting policy	<p>This Standard amends a number of standards as follows:</p> <ul style="list-style-type: none"> • AASB 1 <i>First-Time Adoption of Australian Accounting Standards</i> - to simplify the application of AASB 1 by a subsidiary that becomes a first-time adopter after its parent in relation to the measurement of cumulative translation differences; • AASB 3 <i>Business Combinations</i> - to update a reference to the Conceptual Framework for Financial Reporting without changing the accounting requirements for business combinations; • AASB 9 <i>Financial Instruments</i> - to clarify the fees an entity includes when assessing whether the terms of a new or modified financial liability are substantially different from the terms of the original financial liability; • AASB 116 <i>Property, Plant and Equipment</i> – to require an entity to recognise the sales proceeds from selling items produced while preparing property, plant and equipment for its intended use and the related cost in profit or loss, instead of deducting the amounts received from the cost of the asset; • AASB 137 <i>Provisions, Contingent Liabilities and Contingent Assets</i> - to specify the costs that an entity includes when assessing whether a contract will be loss-making; and • AASB 141 <i>Agriculture</i> - to remove the requirement to exclude cash flows from taxation when measuring fair value, thereby aligning the fair value measurement requirements in AASB 141 with those in other Australian Accounting Standards.
Effective date	Annual reporting period beginning on or after 1 January 2022 (i.e. year ended 30 June 2023)
Expected impact on Council's financial statements	Council has reviewed the changes above and determined there is no impact from these narrow-scope amendments.

Pronouncement	AASB 2021-2 <i>Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates</i> [amends AASB 7, AASB 101, AASB 108, AASB 134 & AASB Practice Statement 2]
Nature of change in accounting policy	<p>This Standard amends a number of standards as follows:</p> <ul style="list-style-type: none"> • AASB 7 <i>Financial Instruments: Disclosures</i> - to clarify that information about measurement bases for financial instruments is expected to be material to an entity's financial statements; • AASB 101 <i>Presentation of Financial Statements</i> - to require entities to disclose their material accounting policy information rather than their significant accounting policies; • AASB 108 <i>Accounting Policies, Changes in Accounting Estimates and Errors</i> - to clarify how entities should distinguish changes in accounting policies and changes in accounting estimates; • AASB 134 <i>Interim Financial Reporting</i> - to identify material accounting policy information as a component of a complete set of financial statements; and • AASB Practice Statement 2 <i>Making Materiality Judgements</i> - to provide guidance on how to apply the concept of materiality to accounting policy disclosures
Effective date	Annual reporting periods beginning on or after 1 January 2023 (i.e. year ended 30 June 2024).
Expected impact on Council's financial statements	Reductions in quantum of accounting policies disclosures to focus on key decision areas and material policies only.

New accounting standards and interpretations adopted during the year

During the year Council adopted the following accounting standards and interpretations (as issued by the Australian Accounting Standards Board) which were mandatorily effective for the first time at 30 June 2022. These standards did not have a significant impact on the reported financial position or financial performance:

AASB 2020-7 *Amendments to Australian Accounting Standards – Covid-19 Related Rent Concessions: Tier 2 disclosures* [AASB 16 and AASB 1060]

AASB 2021-3 *Amendments to Australian Accounting Standards – Covid-19 Related Rent Concessions beyond 30 June 2021*

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	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
Functions or activities										
Environment and Sustainability	9,287	5,693	42,739	36,852	(33,452)	(31,159)	5,317	2,965	855,590	814,327
Waste and Cleansing	49,164	46,718	59,029	64,285	(9,865)	(17,567)	274	310	15,425	15,016
Kimbriki Resource Recovery Centre ¹	43,517	39,609	38,196	36,918	5,321	2,691	—	—	85,223	83,453
Strategic Land Use Planning	1,494	1,401	6,675	7,268	(5,181)	(5,867)	589	318	36,601	29,757
Development Assessment	3,704	3,391	6,617	7,185	(2,913)	(3,794)	80	—	—	—
Environmental Compliance	8,003	6,547	12,667	13,578	(4,664)	(7,031)	—	—	—	—
Parks and Recreation	12,001	9,137	38,483	40,771	(26,482)	(31,634)	9,730	6,885	347,013	320,632
Children's Services	14,622	14,815	14,529	15,471	93	(656)	2,752	2,857	6,527	6,158
Community, Arts and Culture	5,241	3,624	12,043	12,417	(6,802)	(8,793)	2,423	899	50,921	49,225
Library Services	1,764	1,150	10,966	11,451	(9,202)	(10,301)	1,560	922	43,675	42,766
Transport, Traffic and Active Travel	36,726	28,476	37,765	38,166	(1,039)	(9,690)	20,869	11,944	891,481	841,488
Economic Development, Events and Engagement	1,448	387	10,893	10,052	(9,445)	(9,665)	881	60	—	—
Property and Facilities	35,340	31,097	45,382	56,829	(10,042)	(25,732)	679	2,640	2,960,689	2,918,847
Governance and Assurance Services	192	215	11,784	11,722	(11,592)	(11,507)	—	—	—	—
Customer Services	1	—	3,889	4,081	(3,888)	(4,081)	—	—	—	—
Corporate Support Services	17,533	11,181	12,552	15,539	4,981	(4,358)	15,184	8,255	127,871	123,516
Eliminations ²	(17,388)	(15,872)	(17,399)	(15,908)	11	36	—	—	—	—
General Purpose Income	185,791	179,199	—	—	185,791	179,199	10,779	7,949	—	—
Total functions and activities ³	408,440	366,768	346,810	366,677	61,630	91	71,117	46,004	5,421,016	5,245,185

(1) Does not include Kimbriki's interest income which is considered General Purpose Income or Council Rates.

(2) This includes tipping fees/tipping charges (\$13.9m), site rental income/site rental expense (\$3.5m) between Northern Beaches Council and Kimbriki. It also includes Council rates on Council properties.

(3) The income and expenses in B1-1 allocate the profit or loss on disposed assets to either income or expenses for each relevant service. The Income Statement reports a net figure. The amount which is recognised as a loss is \$383k for FY22.

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

Environment and Sustainability

This service protects and enhances the natural and built environments by delivering programs which preserve biodiversity, manage natural hazards and improve sustainability and resilience of our community. This includes management of Council's stormwater network.

Kimbriki Resource Recovery Centre

This facility delivers sustainable waste management and recycling services to the community. It recycles around 80% of waste received and also provides education on sustainability via the Eco House and garden.

Development Assessment

This service assesses Development Applications in line with local and state planning controls. It also provides pre-lodgement meetings to assist applicants in the preparation of their applications.

Parks and Recreation

This service manages open space for sport, recreation and leisure, as well as public trees in streets. This includes developing and maintaining playgrounds, sportsfields, rockpools, golf courses, gardens and parks as well as Manly Dam and Narrabeen Lagoon. It also provides professional lifeguards at 21 beaches.

Community, Arts and Culture

This service provides, supports and facilitates programs to build social capital and enhance the health and well-being of individuals and families in the community. It includes the Meals on Wheels service, programs for aged, people with disability and youth, Community centre bookings and arts and cultural events via a theatre, creative spaces, art gallery and museum.

Transport, Traffic and Active Travel

This service maintains the road network, car parking areas/stations, footpaths, bus shelters, guard rails, bridges, causeways, retaining walls, pedestrian crossings, the Hop, Skip and Jump bus service, roundabouts and cycleways. It also delivers road safety programs to educate the community.

Property and Facilities

This service manages Council's portfolio of community and civic buildings, including aquatic centres, holiday accommodation facilities and cemeteries. It also manages leases/licences of property and the cleaning of toilet facilities.

Customer Services

This service provides front of house customer service centres for people attending Council in person at Avalon, Dee Why, Manly and Mona Vale as well as a call centre for people contacting Council by phone.

Waste and Cleansing

This service manages the collection of waste and recyclables from households, cleaning of public places (beaches, parks, streets, centres and graffiti removal), street sweeping and the collection of dumped rubbish.

Strategic Land Use Planning

The service prepares strategic plans and policies to sustainably manage growth and development on the Northern Beaches.

Environmental Compliance

This service safeguards public health, safety and the natural environment through education, regulation and enforcement. This includes responding to issues relating to illegal land use, noise, water, food safety, parking and companion animal management as well delivering public health programs.

Children's Services

This service offers high quality professional care for children aged 0-11 years via seven long day care centres, four vacation care locations, two pre-schools, an occasional care centre and a network of family day carers.

Library Services

This service provides free access to the library collection encompassing space for reading, study and recreation at Dee Why, Forestville, Glen Street in Belrose, Manly, Mona Vale and Warringah Mall as well as a home library service. It also supports community libraries at Avalon, Terrey Hills, Seaforth, Harbord and Book Lovers' Club Northern Beaches in Narrabeen.

Economic Development, Events and Engagement

This service delivers community events, economic development and tourism initiatives, projects to activate our centres, marketing and promotion and community engagement services.

Governance and Assurance Services

This service supports the elected Council and provides functions including secretarial support for meetings, legal and internal audit services, complaints management, business continuity and risk management services.

Corporate Support Services

This service supports the efficient delivery of services to the community by providing financial management, procurement, human resources management, technology and information systems, corporate planning and reporting and project management services to the organisation.

Eliminations

This captures the elimination of inter-entity accounting between Council and its subsidiary Kimbriki, and intra-entity transactions, primarily rates, on Council-owned properties. These transactions are required to be eliminated when preparing consolidated financial reports.

218 B2 Sources of income

B2-1 Rates and annual charges

\$ '000	2022	2021
Ordinary rates		
Residential	146,339	143,275
Farmland	15	15
Business	28,546	27,785
Less: pensioner rebates (mandatory)	(1,774)	(1,884)
Less: pensioner rebates (Council policy)	(135)	(149)
Rates levied to ratepayers	172,991	169,042
Pensioner rate subsidies received	997	1,034
Total ordinary rates	173,988	170,076
Special rates		
Business	1,408	1,307
Rates levied to ratepayers	1,408	1,307
Total special rates	1,408	1,307
Annual charges		
(pursuant to s.496, s.496A, s.496B, s.501 & s.611)		
Domestic waste management services	48,978	46,326
Stormwater management services	2,207	879
Section 611 charges	176	190
Less: pensioner rebates (mandatory)	(631)	(607)
Less: pensioner rebates (Council policy)	(539)	(335)
Annual charges levied	50,191	46,453
Pensioner subsidies received:		
– Domestic waste management	354	333
Total annual charges	50,545	46,786
Total rates and annual charges	225,941	218,169

Council has used 2019 year valuations provided by the NSW Valuer General in calculating its rates.

Accounting policy

Rates and annual charges are recognised as revenue at 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 recognised within the underlying revenue item based on their substance.

\$ '000	2022	2021
Aquatic centres	5,554	7,397
Caravan park	4,923	4,151
Cemeteries	1,120	1,082
Child care	11,866	11,952
Community centres	1,488	1,563
Currawong State Park	285	284
Glen Street Theatre	765	728
Golf course and driving range	2,597	2,359
Kimbriki waste and recycling centre	25,381	24,042
Libraries	81	121
Parking areas	10,349	11,427
Planning and building regulatory	8,088	7,738
Regulatory/statutory fees	521	248
Restoration charges	1,835	1,231
Section 10.7 certificates (EP&A Act)	825	870
Section 603 certificates	482	517
Sportsfields and reserves	1,231	1,310
Other fees	2,331	2,085
Total other user charges and fees	79,722	79,105
Total user charges and fees	79,722	79,105
Timing of revenue recognition for user charges and fees		
User charges and fees recognised over time	24,881	26,075
User charges and fees recognised at a point in time	54,841	53,030
Total user charges and fees	79,722	79,105

Accounting policy

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 30 days of the provision of the service or in some cases such as caravan parks, the customer is required to pay on arrival or a deposit in advance. There is no material obligation for Council in relation to refunds or returns.

Where an upfront fee is charged such as joining fees for the leisure centre the fee is recognised on a straight-line basis over the expected life of the membership.

Licences granted by Council are mainly either short-term or low value and all revenue from licences < \$5k are recognised at the time that the licence is granted rather than over the term of the licence.

220 B2-3 Other revenues

\$ '000	2022	2021
Advertising income	1,013	612
Ex gratia rates	25	26
Fines – parking	5,749	4,458
Fines – other	446	537
Legal fees recovery	193	189
Legal fees recovery – rates and charges (extra charges)	71	149
Licences, consents & deeds	3,228	3,284
Recycling income (domestic)	631	629
Sales of inventories	853	870
Other revenues – Kimbriki	3,967	2,853
Other ¹	6,167	1,387
Total other revenue	22,343	14,994

Timing of revenue recognition for other revenue

Other revenue recognised over time	3,228	3,284
Other revenue recognised at a point in time	19,115	11,710
Total other revenue	22,343	14,994

Accounting policy 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.

(1) 2022 - Includes a confidential insurance settlement.

\$ '000	Operating 2022	Operating 2021	Capital 2022	Capital 2021
General purpose grants and non-developer contributions (untied)				
General purpose (untied)				
Current year allocation				
Financial assistance – general component	3,060	2,732	–	–
Financial assistance – local roads component	1,188	1,107	–	–
Payment in advance - future year allocation				
Financial assistance – general component	4,699	2,922	–	–
Financial assistance – local roads component	1,832	1,188	–	–
Amount recognised as income during current year	10,779	7,949	–	–
Special purpose grants and non-developer contributions (tied)				
Cash contributions				
Bushfire services	1,068	946	35	–
Child care	2,419	2,847	341	10
Coast and estuaries	–	–	888	600
Community services	1,264	944	85	60
Environmental protection	5,655	3,166	151	–
Library	826	703	734	219
Local Infrastructure Renewal Scheme subsidy	271	370	–	–
Recreation and culture	1,616	471	4,303	2,575
Street lighting	790	807	–	–
Stronger communities fund	1,349	106	4,016	5,212
Transport (other roads and bridges funding)	298	410	16,317	6,786
Transport (roads to recovery)	–	–	1,418	1,418
Transport for NSW contributions (regional roads, block grant)	750	741	759	1,219
Other	80	–	–	–
Total special purpose grants and non-developer contributions – cash	16,386	11,511	29,047	18,099
Non-cash contributions				
Other	–	–	–	369
Total other contributions – non-cash	–	–	–	369
Total special purpose grants and non-developer contributions (tied)	16,386	11,511	29,047	18,468
Total grants and non-developer contributions	27,165	19,460	29,047	18,468
Comprising:				
– Commonwealth funding	13,732	9,071	10,431	4,850
– State funding	12,713	9,781	17,351	10,894
– Other funding	720	608	1,265	2,724
	27,165	19,460	29,047	18,468

Developer contributions

\$ '000	Notes	Operating 2022	Operating 2021	Capital 2022	Capital 2021
Developer contributions:	G3				
(s7.4 & s7.11 - EP&A Act, s64 of the LGA):					
Cash contributions					
S 7.11 – contributions towards amenities/services		–	–	7,085	751
S 7.4 – contributions using planning agreements		–	–	106	–
S 7.12 – fixed development consent levies		–	–	7,714	6,874
Total developer contributions – cash		–	–	14,905	7,625
Non-cash contributions					
Other developer contributions		–	–	–	451
Total developer contributions non-cash		–	–	–	451
Total developer contributions		–	–	14,905	8,076
Total contributions		–	–	14,905	8,076
Total grants and contributions		27,165	19,460	43,952	26,544
Timing of revenue recognition for grants and contributions					
Grants and contributions recognised over time		6,157	4,358	26,822	15,420
Grants and contributions recognised at a point in time		21,008	15,102	17,130	11,124
Total grants and contributions		27,165	19,460	43,952	26,544

Unspent grants and contributions

Certain grants and contributions are obtained by Council on condition that 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 2022	Operating 2021	Capital 2022	Capital 2021
Unspent funds at 1 July	10,350	8,154	53,549	45,747
Recognised as income in the current period but not yet spent	540	324	15,126	8,308
Received for the provision of goods and services in a future period	187	3,269	8,438	16,729
Recognised in a previous reporting period now spent	(2,371)	(1,397)	(20,196)	(17,235)
Unspent funds at 30 June	8,706	10,350	56,917	53,549

Nature of unspent grants and contributions:

	2022	2021
- Currawong Cabin Renovations	1,337	1,364
- Local Roads and Community Infrastructure	251	2,409
- Precinct Support Scheme Frenchs Forest	4,480	4,624
- Transport for NSW B-line projects	4,676	8,428
- Stronger Communities Fund	6,441	11,789
- Manly Dam	2,136	976
- McKillop Headland Boardwalk	1,086	-
- Pipeline Regional Active Corridor	1,498	-
- South Collaroy Foreshore Renewal	1,000	-
- Bare Creek	1,393	1,394
- Other grants	4,868	3,373
Closing balance unspent grants and non-developer contributions - refer to Note C1-3:	29,166	34,357

Closing balance unspent Developer Contributions - refer to Note G3:	36,457	29,542
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Accounting policy

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 obligation is transferred.

The performance obligations vary according to the agreement but include an enforceability clause, details on the specific performance obligations of the transfer of goods or services to an external party through the contract or as part of an agreed work schedule or plan, and refund stipulations if the performance obligations are not met. 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 health services through 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, the income is recognised for any remaining asset value at the time that the asset is received.

\$ '000	2022	2021
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	379	227
– Cash and investments	859	1,136
Total interest and investment income (losses)	1,238	1,363

Accounting policy

Interest income is recognised using the effective interest rate at the date that interest is earned.

226 B2-6 Other income

\$ '000	Notes	2022	2021
Rental income			
Investment properties			
Rental Income Investment Properties		246	204
Total Investment properties		246	204
Other lease income			
Rental Income Leased Council Properties		6,153	5,883
Total other lease income		6,153	5,883
Total rental income	C2-2	6,399	6,087
Fair value increment on investment properties			
Fair value increment on investment properties		320	—
Total fair value increment on investment properties	C1-7	320	—
Fair value increment on investments			
— Movements in investments at fair value through profit and loss (FVTPL)		17	67
Total Fair value increment on investments		17	67
Total other income		6,736	6,154

B3-1 Employee benefits and on-costs

\$ '000	2022	2021
Salaries and wages	113,894	112,604
Employee termination costs (where material – other than vested leave paid)	524	743
Employee leave entitlements (ELE)	8,082	12,081
Superannuation	12,901	12,610
Workers' compensation insurance	945	2,472
Fringe benefit tax (FBT)	722	677
Kimbriki salaries and on-costs	4,579	4,734
Total employee costs	141,647	145,921
Less: capitalised costs	(7,087)	(6,803)
Total employee costs expensed	134,560	139,118

Accounting policy

Employee benefit expenses are recorded when the service has been provided by the employee.

All employees of the Council are entitled to benefits on retirement, disability or death. Council contributes to various defined benefit plans and defined contribution plans on behalf of its employees.

Contributions to defined contribution plans are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

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 E3-1 for more information.

Council is a self-insurer for workers compensation claims up to \$600k. Claims above this amount are covered by an external insurance provider. 'Workers compensation insurance' includes all costs associated with self-insurance and the external policy - refer to Note E3-1 for more information.

\$ '000	Notes	2022	2021
Agency personnel		2,866	2,832
Audit Fees	F2-1	247	222
Bank charges		575	498
Bush regeneration		4,450	4,108
Cleaning		6,898	7,180
Consultancy		386	389
Councillor and Mayoral fees and associated expenses	F1-2	691	595
Election expenses		1,371	—
Electricity, heating and water		4,109	4,503
Environment and floodplain management		3,645	2,373
External roadwork		6,249	4,364
Golf course and driving range		1,313	1,158
Insurance		3,452	3,020
IT and communications		9,555	11,863
Kimbriki Waste and Recycling Centre		16,632	16,048
Land use planning		1,002	1,190
Legal fees - other		1,210	8,389
Legal fees - planning and development		1,044	2,336
Lifeguard services		1,442	1,405
Maintenance and servicing		5,889	6,158
Management fees		1,917	1,692
NSW Revenue fine processing fees		828	552
Other contracts		6,143	8,071
Parking		667	672
Performance and events		2,166	1,325
Plant and vehicle		2,442	2,167
Printing, postage and stationery		1,057	1,245
Raw materials and consumables		4,010	4,114
Recreation and sportsfields		7,608	7,801
Stormwater		883	824
Street lighting		2,444	2,615
Training costs		693	776
Tree works		5,611	3,501
Valuation fees		477	458
Waste collection ¹		17,077	16,325
Waste disposal and processing		12,370	15,892
Materials and services - other		3,347	3,807
Total materials and services		142,766	150,468
Less: capitalised costs		—	(259)
Total materials and services		142,766	150,209

Accounting policy

Expenses are recorded on an accruals basis as the Council receives the goods or services.

(1) The total amount paid for waste collection inclusive of lease components of the contract in 2022 is \$18.470m. In 2021 this figure was \$17.717m.

\$ '000	Notes	2022	2021
(i) Interest bearing liability costs			
Interest on leases		288	317
Interest on loans		826	1,052
Total interest bearing liability costs		1,114	1,369
Total interest bearing liability costs expensed		1,114	1,369
(ii) Other borrowing costs			
Unwinding of discount asset remediation	C3-5	1,510	1,236
Total other borrowing costs		1,510	1,236
Total borrowing costs expensed		2,624	2,605

Accounting policy

Borrowing costs incurred for the construction of any qualifying asset are capitalised during the period of time that is required to complete and prepare the asset for its intended use or sale. Other borrowing costs are expensed as incurred.

\$ '000	Notes	2022	2021
Depreciation and amortisation			
– Buildings	C1-6	7,994	8,570
– Roads	C1-6	10,783	10,403
– Stormwater	C1-6	6,916	6,744
– Recreational and other infrastructure	C1-6	5,595	6,046
– Right of use assets	C2-1	1,366	1,357
– Other	C1-6	12,136	13,506
Reinstatement, rehabilitation and restoration assets:			
– Asset remediation	C3-5,C1-6	718	780
Total depreciation, amortisation and impairment for non-financial assets		45,508	47,406

Accounting policy

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.

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.

\$ '000	Notes	2022	2021
Impairment of receivables	C1-4	55	115
Donations, contributions and assistance to other organisations		4,830	8,141
Contributions/levies to other levels of government:			
- Crown land levy		122	106
- Emergency services levy		6,416	7,369
- Land tax		329	384
- Planning levy		691	681
- Waste levy		8,526	7,985
Total other expenses		20,969	24,781

Accounting policy

Other expenses are recorded on an accruals basis when Council has an obligation for the expenses.

Impairment expenses are recognised when identified.

B4-1 Gain or loss from the disposal, replacement and de-recognition of assets

\$ '000	Notes	2022	2021
Gain (or loss) on disposal of property (excl. investment property)			
Proceeds from disposal – property		1,739	263
Less: carrying amount of property assets sold/written off		(503)	(210)
Gain (or loss) on disposal		1,236	53
Gain (or loss) on disposal of plant and equipment			
	C1-6		
Proceeds from disposal – plant and equipment		1,995	2,276
Less: carrying amount of plant and equipment assets sold/written off		(492)	(892)
Gain (or loss) on disposal		1,503	1,384
Gain (or loss) on disposal of infrastructure			
	C1-6		
Less: carrying amount of infrastructure assets sold/written off		(1,779)	(3,016)
Gain (or loss) on disposal		(1,779)	(3,016)
Gain (or loss) on disposal of investments			
	C1-2		
Proceeds from disposal/redemptions/maturities – financial assets		338,038	355,633
Less: carrying amount of financial assets sold/redeemed/matured		(338,038)	(355,633)
Gain (or loss) on disposal		–	–
Net gain (or loss) from disposal of assets		960	(1,579)

Accounting policy

Gains and losses on disposals are determined by comparing proceeds with carrying amount. The gain or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer and the asset is de-recognised.

B5-1 Material budget variations

Council's original budget was adopted by the Council on 15/06/2021 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	2022 Budget	2022 Actual	2022 ----- Variance -----	
Revenues				
Rates and annual charges	225,174	225,941	767	0% F
User charges and fees	90,481	79,722	(10,759)	(12)% U
User fees and charges were primarily impacted by the COVID-19 pandemic. Significant variations include lower than anticipated:				
<ul style="list-style-type: none"> • (\$3.9m) Parking Fees • (\$2.5m) Aquatic Centres • (\$1.6m) Children's Services • (\$1.2m) Caravan Park - accommodation fees • (\$1.1m) Glen Street Theatre booking fee and ticket sales • (\$0.9m) Community Centres • (\$0.5m) Sporting Fees 				
Partially offset by higher:				
<ul style="list-style-type: none"> • \$0.8m Road Restoration charges • \$0.6m Golf Driving Ranges fees 				
Other revenues	15,149	22,343	7,194	47% F
The Original Budget included Licence Income under 'Other Income', however the actuals (+\$3.2m) are now classified as 'Other Revenues'. Adjusted for this, the budget variance is \$4.1m (27%) which included:				
<ul style="list-style-type: none"> • \$1.7m Recycling income from Kimbriki due to high recovery rates and high metal prices • Confidential insurance settlement 				
Offset by:				
<ul style="list-style-type: none"> • (\$1.8m) Lower parking fine income 				
Operating grants and contributions	17,557	27,165	9,608	55% F
Council budgets for recurring and secured operating grants and contributions. Variations to the budget include:				
<ul style="list-style-type: none"> • \$2.2m Advance receipt of 2022/23 Financial Assistance grant • \$2.1m Local Emergency Management funding for storm events • \$1.6m Advance receipt of 2022/23 State funding Emergency Services contribution • \$0.9m Play Manly - CBD Revitalisation funding • \$1.1m Start Strong free preschool funding and other Childcare grant funding • \$0.6m Tree Management funding • \$0.3m Coast, Catchment and Estuaries funding • \$0.3m Bushland and Biodiversity funding • \$0.3m Contributions for various Glen Street Theatre productions 				
Offset by:				
<ul style="list-style-type: none"> • (\$1.2m) Deferral of drawdown funding for the Mona Vale Public School Performance Space works 				
Capital grants and contributions	45,435	43,952	(1,483)	(3)% U

\$ '000	2022 Budget	2022 Actual	2022 ----- Variance -----	
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Interest and investment revenue

997

1,238

241

24%

F

Increased investment Interest returns of \$0.3m due to higher interest rates and investment balances on investments, Offset by lower Interest charged on Overdue Rates (\$0.1m).

Net gains from disposal of assets

—

960

960

∞

F

Council takes the conservative position to not budget for gains on disposal of assets with the exception of planned plant and equipment sales.

The variance is principally due to receipts from disposal of Plant and equipment \$1.6m and Property \$1.2m offset by costs associated with disposal of Infrastructure assets (\$1.8m).

Other income

8,954

6,736

(2,218)

(25)%

U

The Original Budget included Licence Income under 'Other Income', however the actuals (\$3.2m) are now classified as 'Other Revenues' (see above).

Adjusted for this, the budget variance is a favourable \$0.9m (16%) which included:

- \$0.3m An increase in the fair value of Investment Properties
- \$0.6m Lease income including market review adjustments

Expenses**Employee benefits and on-costs**

138,607

134,560

4,047

3%

F

Materials and services

141,820

142,766

(946)

(1)%

U

Borrowing costs

2,438

2,624

(186)

(8)%

U

Depreciation, amortisation and impairment of non-financial assets

44,919

45,508

(589)

(1)%

U

Other expenses

19,269

20,969

(1,700)

(9)%

U

Net losses from disposal of assets

251

—

251

100%

F

Budgeted disposals of Property (\$0.9m) offset by disposal of Plant and equipment assets \$0.6m.

Statement of cash flows**Cash flows from operating activities**

110,474

90,028

(20,446)

(19)%

U

The unfavourable performance against budget primarily reflects lower than anticipated user charges and fees income, such as parking fees, aquatic centres, childrens services, caravan park accommodation, Glen Street Theatre and community centres which were primarily impacted by the COVID-19 pandemic.

Cash flows from investing activities

(103,039)

(87,812)

15,227

(15)%

F

The favourable performance against budget reflects lower than anticipated capital works expenditure. Construction, design, and approval delays along with the disruption for the COVID-19 Pandemic have slowed progress on a number of projects. The unspent budget for these projects is to be revoted into the future years.

Cash flows from financing activities

(6,288)

(6,325)

(37)

1%

U

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

\$ '000	2022	2021
Cash assets		
Cash on hand and at bank	1,029	205
Cash equivalent assets		
– Deposits at call	5,523	10,456
Total cash and cash equivalents	6,552	10,661

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	6,552	10,661
Balance as per the Statement of Cash Flows	6,552	10,661

Accounting policy

For Statement of Cash Flow presentation purposes, cash and cash equivalents include: cash on hand; deposits held at call with financial institutions; other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value; and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the Statement of Financial Position.

C1-2 Financial investments

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Financial assets at fair value through the profit and loss				
Mortgage backed securities	–	760	–	826
Total	–	760	–	826
Debt securities at amortised cost				
Term deposits	150,625	–	135,751	–
Total	150,625	–	135,751	–
Total financial investments	150,625	760	135,751	826

Accounting policy

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)

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.

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 in a mortgage backed security.

\$ '000		2022	2021	
(a)	Externally restricted cash, cash equivalents and investments			
Total cash, cash equivalents and investments		157,937	147,238	
Less: Externally restricted cash, cash equivalents and investments		(41,492)	(30,835)	
Cash, cash equivalents and investments not subject to external restrictions		116,445	116,403	
\$ '000		Notes	2022	2021

External restrictions

External restrictions included in cash, cash equivalents and investments above comprise:

Developer contributions – general	A	36,457	29,542
Specific purpose unexpended grants	B	566	262
Domestic waste management	C	3,746	428
Stormwater management	D	570	194
Balgowlah area improvements	E	117	407
Manly business centre improvements	F	36	2
Total external restrictions		41,492	30,835

External Restrictions

A	Development contributions which are not yet expended for the provision of services and amenities in accordance with contribution plans (refer Note G3)
B	Grants already recognised as revenue which are not yet expended for the purposes for which the grants were obtained
C	Domestic Waste Management (DWM) cash surplus from operations is held as a restricted asset to fund future capital expenditure, including bin replacements and process improvements to the Domestic Waste collection business
D	Funds received through the stormwater management service charge to be used on stormwater works
E	Funds received through a special rate are set aside to be used on future works in Balgowlah around Sydney Road and Condamine Street
F	Funds received through a special rate are set aside to be used on future capital works in the Manly Business Centre

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.

\$ '000	2022	2021
(b) Internal allocations		
Cash, cash equivalents and investments not subject to external restrictions	116,445	116,403
Less: Internally allocated cash, cash equivalents and investments	(80,184)	(83,399)
Unallocated cash, cash equivalents and investments	36,261	33,004

\$ '000	Notes	2022	2021
Internal allocations			
At 30 June, Council has internally allocated funds to the following:			
Mona Vale Cemetery reserve	A	7,245	5,023
Deposits, retentions and bonds	B	15,380	13,750
Employees leave entitlement	C	7,026	7,633
Environmental levy (former Manly Council)	D	1,532	1,839
Meals on wheels	E	258	262
Road reserve	F	—	—
Special rates variation (former Pittwater Council)	G	236	2,611
Merger savings fund	H	1,699	3,647
Tennis liaison trust fund	I	221	199
Manly Art Gallery	J	705	710
Plant and Fleet Replacement	K	3,327	1,406
Property Improvement Reserve	L	294	—
Kimbriki Landfill Remediation	M	13,597	12,153
Stronger Communities Fund Tied Grants	N	6,441	11,789
Other Tied Grants	N	22,159	22,306
Other	O	64	71
Total internal allocations		80,184	83,399

Internal allocations over cash, cash equivalents and investments are those assets restricted by a resolution of the Council for specific future purposes. Internal allocations are utilised to disclose the purpose of cash balances held by Council including the management of liabilities and long term financial planning for future commitments.

- A Any cash surplus from Mona Vale Cemetery operations is held as a restricted asset to fund future perpetual maintenance.
- B 77% of deposits, retentions and bonds are held as restricted funds.
- C 20% of the employee leave entitlement provision is set aside to fund extraordinary movements of staff.
- D Unexpended funds received through the environmental component of the former Manly's rates are set aside to be used to fund various environmental programs around the Manly area.
- E Any cash surplus from Meals on Wheels operations is held as a restricted asset to fund future expenses.
- F In accordance with Section 43 (4) of the Roads Act (NSW) 1993, proceeds from the sale of public roads are set aside for the acquisition of land for public roads, and/or carrying out works on public roads.
- G Funds received through a special rates variation are set aside to be used on major capital and infrastructure works, environmental projects, community facility improvements and the replacement of ageing infrastructure in the Pittwater area.
- H Amalgamation savings achieved to 30 June 2018 and set aside to fund various future capital and operational projects.
- I 70% of rental income from Mona Vale, Careel Bay, Elanora Park and Bayview Tennis Clubs is held as a restricted asset to be expended on future capital works and improvements at the Tennis Clubs.
- J Bequest to Council from Theodore Batten to fund future youth art award programs and artwork acquisitions.
- K Funds set aside for future plant and fleet replacement.
- L Funds set aside to support the delivery of the Property Management Framework for the delivery of community infrastructure, environmental land acquisitions and commercial development.
- M Funds set aside to remediate the Kimbriki tip landfill site.
- N Tied grants relate to any grants received where revenue recognition is deferred until obligations are satisfied.
- O
 - Any cash surplus from the Bible Garden Public Reserve is held as a restricted asset to fund future maintenance at the site.
 - Rental income from the Café at Mona Vale Surf Club is held as a restricted asset to fund future maintenance and improvements.
 - Cash set aside as a contribution towards the future replacement of pipeline and ongoing maintenance to the Scotland Island non potable emergency water supply.

\$ '000	2022	2021
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(c) Unallocated

Unallocated cash, cash equivalents and investments	36,261	33,004
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Unallocated refers to the remaining balance of cash, cash equivalents and investments that are not subject to externally imposed restrictions on their use or internal allocations by resolution of Council for specific future purposes.

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Rates and annual charges	6,994	592	7,219	652
Interest and extra charges	661	415	727	435
User charges and fees	3,852	–	4,588	–
Interest on investments	291	–	149	–
Government grants and subsidies	11,104	–	1,335	–
Other	905	–	1,171	–
Net GST receivable	1,924	–	1,578	–
Total	25,731	1,007	16,767	1,087
Less: provision for impairment				
Rates and annual charges	(123)	–	(119)	–
User charges and fees	(672)	–	(655)	–
Total provision for impairment – receivables	(795)	–	(774)	–
Total net receivables	24,936	1,007	15,993	1,087

Accounting policy

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 30 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 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 and annual charges 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 presumption 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.

Council uses the simplified approach for trade receivables where the expected lifetime credit losses are recognised on day 1.

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

Council writes off a receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery, e.g. when the debtor has been placed under liquidation or has entered into bankruptcy proceedings, or when the receivables are over 7 years past due, whichever occurs first.

None of the receivables that have been written off are subject to enforcement activity.

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.

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
(i) Inventories at cost				
Stores and materials	284	–	274	–
Trading stock	113	–	104	–
Total inventories at cost	397	–	378	–
Total inventories	397	–	378	–

Accounting policy

Stores, materials and trading stock

Stores, materials and trading stock are stated at the lower of cost and net realisable value. Costs of purchased inventory are determined after deducting rebates and discounts. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

C1-6 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2021			Asset movements during the reporting period						At 30 June 2022		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renews	Additions new assets	Carrying value of disposals	Depreciation expense	Adjustments and transfers	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000												
Capital work in progress	36,229	-	36,229	32,297	44,405	-	-	(69,163)	-	43,768	-	43,768
Plant and equipment	44,376	(18,374)	26,002	3,461	224	(488)	(5,722)	(12)	-	44,841	(21,376)	23,465
Office equipment	23,927	(19,635)	4,292	1,461	564	(22)	(2,520)	6	-	25,866	(22,085)	3,781
Furniture and fittings	2,250	(2,001)	249	-	565	-	(57)	(14)	-	2,790	(2,047)	743
Land:												
- Operational land	383,584	-	383,584	-	-	(218)	-	-	17,910	401,276	-	401,276
- Community & Crown land	2,116,454	-	2,116,454	-	174	(285)	-	-	-	2,116,343	-	2,116,343
- Land under roads (post 30/6/08)	725	-	725	-	-	-	-	-	-	725	-	725
Land improvements – depreciable	21,820	(8,201)	13,619	9	-	(25)	(2,714)	2,568	-	24,304	(10,847)	13,457
Infrastructure:												
- Buildings	694,661	(188,717)	505,944	10,283	7,193	-	(7,994)	(5)	16,908	735,672	(203,343)	532,329
- Roads sealed	537,899	(60,087)	477,812	7,412	566	(326)	(7,989)	69	20,452	565,179	(67,182)	497,997
- Roads unsealed	1,910	(251)	1,659	-	-	-	(7)	(68)	72	1,927	(271)	1,656
- Bridges	12,436	(3,387)	9,049	1,649	-	-	(74)	-	575	14,876	(3,677)	11,199
- Footpaths	120,869	(12,851)	108,018	1,698	4,512	(203)	(823)	-	231	126,790	(13,357)	113,433
- Other road assets (including bulk earthworks)	252,114	(40,459)	211,655	2,893	3,609	(916)	(1,891)	-	10,993	270,156	(43,813)	226,343
- Stormwater drainage	980,704	(166,608)	814,096	5,525	563	(119)	(6,916)	-	41,848	1,036,493	(181,496)	854,997
- Swimming pools	28,831	(5,101)	23,730	181	-	-	(443)	-	1,478	30,774	(5,828)	24,946
- Other open space/recreational assets	133,538	(18,039)	115,499	2,985	2,575	(185)	(3,297)	(1)	7,078	146,131	(21,477)	124,654
- Other infrastructure	215,764	(33,984)	181,780	4,673	2,496	(30)	(1,854)	1	10,843	234,302	(36,394)	197,908
Other assets:												
- Library books	18,514	(14,938)	3,576	881	8	-	(1,123)	-	-	19,404	(16,062)	3,342
- Other	4,771	(1)	4,770	-	555	-	-	-	-	5,326	(1)	5,325
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):												
- Asset remediation	28,942	(5,533)	23,409	-	(1,879)	-	(718)	-	-	27,063	(6,251)	20,812
Total infrastructure, property, plant and equipment	5,660,318	(598,167)	5,062,151	75,408	66,130	(2,817)	(44,142)	(66,619)	128,388	5,874,006	(655,507)	5,218,499

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

(-) Total capital expenditure was \$76.9 million in 2021/22 and \$73.9 million in 2020/21.

C1-6 Infrastructure, property, plant and equipment (continued)

By aggregated asset class	At 1 July 2020			Asset movements during the reporting period					At 30 June 2021			
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	Adjustments and transfers	Revaluation decrements to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000												
Capital work in progress	24,906	–	24,906	9,761	20,411	–	–	(18,849)	–	36,229	–	36,229
Plant and equipment	42,954	(15,382)	27,572	1,480	3,570	(891)	(5,729)	–	–	44,376	(18,374)	26,002
Office equipment	23,440	(16,758)	6,682	1,041	598	–	(4,029)	–	–	23,927	(19,635)	4,292
Furniture and fittings	2,116	(1,963)	153	–	135	–	(39)	–	–	2,250	(2,001)	249
Land:												
– Operational land	435,251	–	435,251	–	–	(210)	–	(1,693)	(49,764)	383,584	–	383,584
– Community & Crown land	2,111,810	–	2,111,810	–	2,951	–	–	1,693	–	2,116,454	–	2,116,454
– Land under roads (post 30/6/08)	721	–	721	–	4	–	–	–	–	725	–	725
Land improvements – depreciable	15,336	(5,590)	9,746	170	–	–	(2,611)	6,314	–	21,820	(8,201)	13,619
Infrastructure:												
– Buildings	665,615	(169,636)	495,979	9,734	411	(2,449)	(8,570)	–	10,839	694,661	(188,717)	505,944
– Roads sealed	532,140	(55,371)	476,769	8,432	493	(133)	(7,749)	–	–	537,899	(60,087)	477,812
– Roads unsealed	1,745	(246)	1,499	17	148	–	(5)	–	–	1,910	(251)	1,659
– Bridges	12,509	(3,354)	9,155	–	–	–	(70)	(36)	–	12,436	(3,387)	9,049
– Footpaths	114,562	(12,455)	102,107	1,319	5,459	(31)	(836)	–	–	120,869	(12,851)	108,018
– Other road assets (including bulk earthworks)	247,355	(39,534)	207,821	2,400	3,418	(241)	(1,743)	–	–	252,114	(40,459)	211,655
– Stormwater drainage	977,219	(159,887)	817,332	2,355	1,253	(100)	(6,744)	–	–	980,704	(166,608)	814,096
– Swimming pools	27,338	(4,709)	22,629	1,493	–	–	(392)	–	–	28,831	(5,101)	23,730
– Other open space/recreational assets	130,957	(15,456)	115,501	2,302	1,295	(46)	(3,550)	(3)	–	133,538	(18,039)	115,499
– Other infrastructure	212,074	(32,511)	179,563	3,100	1,198	(16)	(2,104)	39	–	215,764	(33,984)	181,780
Other assets:												
– Library books	17,151	(13,840)	3,311	25	1,338	–	(1,098)	–	–	18,514	(14,938)	3,576
– Other	4,577	–	4,577	–	193	–	–	–	–	4,771	(1)	4,770
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):												
– Asset remediation	24,372	(4,753)	19,619	–	4,570	–	(780)	–	–	28,942	(5,533)	23,409
Total infrastructure, property, plant and equipment	5,624,148	(551,445)	5,072,703	43,629	47,445	(4,117)	(46,049)	(12,535)	(38,925)	5,660,318	(598,167)	5,062,151

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

Accounting policy

Infrastructure, property, plant and equipment (IPPE) is measured initially at cost. Cost includes the fair value of the consideration given to acquire the asset (net of discounts and rebates) and any directly attributable cost of bringing the asset to working condition for its intended use (inclusive of import duties and taxes).

IPPE are held at fair value.

Non-specialised assets with short useful lives are measured at depreciated historical cost as an approximation of fair value. Council has assessed that any difference between fair value and depreciated historical cost is unlikely to be material.

For all asset classes, Council assesses at each reporting date whether there is any indication that a revalued asset's carrying amount may differ materially from that which would be determined if the asset were revalued at the reporting date. If any such indication exists, Council determines the asset's fair value and revalues the asset to that amount. Full revaluations are undertaken at least every 5 years.

Increases in the carrying amounts arising on revaluation are credited to the revaluation reserve. To the extent that the increase reverses a decrease previously recognising profit or loss relating to that asset class, the increase is first recognised as profit or loss. Decreases that reverse previous increases of assets in the same class are first charged against revaluation reserves directly in equity to the extent of the remaining reserve attributable to the class; all other decreases are charged to the Income Statement.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to Council and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the Income Statement during the financial period in which they are incurred.

When infrastructure, property, plant and equipment are acquired by Council at significantly below fair value, the assets are initially recognised at their fair value at acquisition date.

Useful lives of IPPE

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:

Plant and equipment	Years	Other equipment	Years
Office equipment	4 to 10	Playground equipment	5 to 15
Office furniture	10 to 20	Benches, seats etc.	10 to 20
Vehicles	5 to 8	Park Structures - Masonry	50 to 100
Heavy plant/road making equipment	5 to 8	Park Structures - Other Construction	20 to 40
Other plant and equipment	5 to 15		
		Buildings	
Transportation assets		Buildings - Masonry	50 to 100
Sealed roads: surface	15 - 40	Buildings - Other	20 to 40
Sealed roads: structure	75 - 200		
Bridge: concrete	100	Stormwater Drainage	
Bridge: other	100	Drains	60 to 100
Road pavements	50 to 60		
Kerb, gutter and footpaths	80	Other Assets	
		Library Books	5 to 15
		Artworks	indefinite

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

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the Income Statement.

Capitalisation Thresholds

All items of infrastructure, property, plant and equipment are capitalised with the exception where the cost of acquisition is as follows:

Office Furniture	< \$5,000
Office Equipment	< \$5,000
Other Plant and Equipment	< \$5,000

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.

Where the Crown reserves are under a lease arrangement they are accounted for under AASB 16 *Leases*, refer to Note C2-1.

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.

Rural Fire Service assets

Under Section 119 of the *Rural Fire Services Act 1997 (NSW)*, "all firefighting equipment purchased or constructed wholly or from money to the credit of the Fund is to be vested in the council of the area for or on behalf of which the firefighting equipment has been purchased or constructed".

Council has assessed that it does not control any Rural Fire Services plant and equipment. As a result, these assets and any associated depreciation expenses and non-cash contribution income are not included within these financial statements.

Owned investment property

\$ '000	2022	2021
At fair value		
Opening balance at 1 July	5,835	5,835
Net gain/(loss) from fair value adjustments	320	—
Closing balance at 30 June	6,155	5,835

Accounting policy

Investment property, principally comprising freehold office buildings, is held for long-term rental yields and is not occupied by the Council. Changes in fair values are recorded in the Income Statement as part of other income.

C2-1 Council as a lessee

Council has leases over a range of assets including land and buildings, vehicles, machinery and IT equipment. Information relating to the leases in place and associated balances and transactions is provided below.

Buildings

Council leases a building in Dee Why for the purpose of providing long day care. The lease expires in 2032.

The building lease contains an annual pricing mechanism based on CPI movements at each anniversary of the lease inception.

Office and IT equipment

Leases for office and IT equipment are generally for low value assets, except for significant items such as the photocopiers/printers used for large scale printing, along with fibre connecting 3 Council sites. The leases are between 2 and 6 years. The payments are fixed, however some of the leases include variable payments based on usage.

Plant & Equipment

Council's waste collection service is under a lease with an external party. The lease is for 10 years starting on the 1st July 2019 and contains the dedicated use of specific vehicles allocated to the collection service. These vehicles comprise 40 large Dennis Eagle trucks and 4 smaller Hino hybrid trucks for difficult access areas. Council determines the customisation of these vehicles, and receives all the economic benefit of these trucks being in operation. The specific nature of the vehicles renders the lessor limited in their ability to substitute these vehicles.

The lease is a combination of fixed and variable fees. The variable fees are dependent on the number of bins collected for garbage, recycling and vegetation. The bulky goods clean up fees, offshore and isolated communities waste collection, and the on-line booking fee are all fixed fees per annum. The actual right of use asset comprises the 44 trucks listed above, and the stand alone value of these trucks has been calculated using readily available data.

At each anniversary of the commencement date, the prices in the contract will be adjusted in accordance with CPI for the subsequent year. For the URM contract the variable lease payments are adjusted for CPI. However the actual lease liability which relates to the waste collection trucks only is not affected by this due to the fact that Council calculated the value of these assets as stand alone items.

Council's childcare services lease 2 PHEV Mitsubishi Outlanders on a 3 year term.

Council's subsidiary Kimbriki Environmental Enterprises holds a lease for a Solar PV System. The lease commenced in July 2019 and has a duration of 120 months. The panels are installed at the Kimbriki site at 1 Kimbriki Road, Ingleside, and are expected to have a useful life of 20 years.

Extension options

Council includes options in the building leases to provide flexibility and certainty to Council operations and reduce costs of moving premises; and the extension options are at Council's discretion.

At commencement date and each subsequent reporting date, Council assesses where it is reasonably certain that the extension options will be exercised.

(a) Right of use assets

\$ '000	Plant & Equipment	Buildings	Office and IT Equipment	Total
2022				
Opening balance at 1 July	9,767	596	112	10,475
Depreciation charge	(1,227)	(54)	(85)	(1,366)
Adjustments due to re-measurement of lease liability	–	–	1	1
Balance at 30 June	8,540	542	28	9,110
2021				
Opening balance at 1 July	10,993	103	193	11,289
Depreciation charge	(1,226)	(47)	(84)	(1,357)
Adjustments due to re-measurement of lease liability	–	540	3	543
Balance at 30 June	9,767	596	112	10,475

(b) Lease liabilities

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Lease liabilities	1,238	8,237	1,269	9,474
Total lease liabilities	1,238	8,237	1,269	9,474

(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
2022					
Cash flows	1,489	5,840	3,134	10,463	9,475
2021					
Cash flows	1,557	5,852	4,612	12,021	10,743

(d) Income Statement

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

\$ '000	2022	2021
Interest on lease liabilities	288	317
Variable lease payments based on usage not included in the measurement of lease liabilities	16,526	15,417
Depreciation of right of use assets	1,366	1,357
Expenses relating to low-value leases	206	277
	18,386	17,368

\$ '000	2022	2021
(e) Statement of Cash Flows		
Total cash outflow for leases	(1,558)	(1,557)
	(1,558)	(1,557)

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

Council has a number of leases at significantly below market for land and buildings which are used for:

i) Council as lessee:

- Beacon Hill playing fields
- Warringah Mall library

ii) Council as lessor:

- Surf Life Saving Clubs
- Transport for NSW B-Line Car Parks
- NSW Rural Fire Services
- The Scout Association of Australia
- Sports Clubs
- Commonwealth of Australia
- Marine Rescue NSW
- Police Citizens Youth Clubs NSW
- The Uniting Church in Australia Property Trust

The leases are generally between 10 and 20 years and require payments of a maximum amount of \$100 per annum. The use of the right-to-use asset is restricted by the lessors to specified community services which Council must provide and 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.

Accounting policy

At inception of a contract, Council assesses whether a lease exists – i.e. does the contract convey the right to control the use of an identified asset for a period of time in exchange for consideration?

Council has elected not to separate non-lease components from lease components for any class of asset and has accounted for payments as a single component.

At the lease commencement, Council recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where Council believes it is reasonably certain that the option will be exercised.

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 received. 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.

The lease liability is initially recognised at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Council's incremental borrowing rate for a similar term with similar security is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is re-measured when there is a lease modification, or change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI).

Where the lease liability is re-measured, the right-of-use asset is adjusted to reflect the re-measurement.

Exceptions to lease accounting

Council has applied the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. Council recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

Operating leases

Council leases out a number of properties and plant and equipment to community groups; these leases have been classified as operating leases for financial reporting purposes and the assets are included in the statement of financial position as:

- Investment Property - where the asset is held predominantly for rental or capital growth purposes (refer note C1-7).
- Property, Plant and Equipment - where the rental is incidental, or the asset is held to meet Councils service delivery objectives (refer note C1-6).

\$ '000	2022	2021
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(i) Assets held as investment property

Investment property operating leases relate to three buildings owned for purposes of earning investment income.

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)	246	204
Direct operating expenses from property that generated rental income	(20)	(24)
Direct operating expenses from property that did not generate rental income	—	—
Total income relating to operating leases for investment property assets	226	180

(ii) Assets held as property, plant and equipment

Council provides operating leases on Council buildings mainly for the purpose of road reserves and community buildings.

Lease income (excluding variable lease payments not dependent on an index or rate)	6,153	5,883
Total income relating to operating leases for Council assets	6,153	5,883

Amount of IPPE leased out by Council under operating leases

Buildings	190,041	106,480
Community & Crown Land	18,353	21,613
Operational land	874	830
Total amount of IPPE leased out by Council under operating leases	209,268	128,923

(iii) Maturity analysis of undiscounted lease payments to be received after reporting date for all operating leases:

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

< 1 year	4,936	4,902
1–2 years	3,028	3,250
2–3 years	2,599	2,858
3–4 years	2,077	2,160
4–5 years	1,712	1,509
> 5 years	18,206	14,662
Total undiscounted lease payments to be received ¹	32,558	29,341

(1) In 2021/22 the amount is calculated based on future income including fixed increases. In 2020/21 the future amount is calculated based on current amounts invoiced due to uncertainty in light of COVID-19 conditions.

C3-1 Payables

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Payables				
Goods and services	8,720	–	8,121	–
Accrued expenses:				
– Borrowings	141	–	168	–
– Salaries and wages	4,763	–	4,181	–
– Other expenditure accruals	9,190	–	11,234	–
Security bonds, deposits and retentions	19,963	–	18,332	–
Government departments and agencies	100	–	102	–
Prepaid rates	2,292	–	2,134	–
Other	224	150	334	200
Total payables	45,393	150	44,606	200
Total payables	45,393	150	44,606	200

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

\$ '000	2022	2021
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	13,712	11,835
Total payables	13,712	11,835

Accounting policy

Council measures all financial liabilities initially at fair value less transaction costs and subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

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.

\$ '000	Notes	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Grants and contributions received in advance:					
Unexpended capital grants (to construct Council controlled assets)	(i)	18,011	2,162	19,093	4,473
Unexpended operating grants (received prior to performance obligation being satisfied)	(ii)	2,836	5,304	4,747	5,342
Total grants received in advance		20,847	7,466	23,840	9,815
Deposits received in advance of services provided		3,359	—	2,706	—
Total user fees and charges received in advance		3,359	—	2,706	—
Total contract liabilities		24,206	7,466	26,546	9,815

Notes

(i) Council has received funding to construct assets including sporting facilities, bridges, libraries and other infrastructure. The funds received are under an enforceable contract which requires Council to construct an identified asset that 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 received prior to the revenue recognition criteria in AASB 15 being satisfied since the performance obligations are ongoing.

Revenue recognised (during the financial year) from opening contract liability balances

\$ '000	2022	2021
Grants and contributions received in advance:		
Capital grants (to construct Council controlled assets)	12,027	6,449
Operating grants (received prior to performance obligation being satisfied)	2,135	792
User fees and charges received in advance:		
Deposits received in advance of services provided (e.g. caravan park fees, hire fees)	2,706	1,732
Total revenue recognised that was included in the contract liability balance at the beginning of the period	16,868	8,973

Significant changes in contract liabilities

The contract liabilities have decreased from \$36.361 million in 20/21 to \$31.672 in 21/22 primarily due to the expenditure of several large grants including Stronger Communities Round 2 funds of \$5.148 million and the B-Line Active Transport funds of \$3.751 million. The decrease in the contract liabilities was offset by the receipt of several significant grants relating to the construction of Council controlled assets. This included the Places to Roam funds of \$2.584 million and the Public Spaces Legacy funding of \$2.375 million.

Accounting policy

Contract liabilities are recorded when consideration is received from a customer / fund provider prior to Council transferring a good or service to the customer. Council presents the funds which exceed revenue recognised as a contract liability.

	2022 Current	2022 Non-current	2021 Current	2021 Non-current
\$ '000				
Loans – secured	4,770	12,538	5,033	17,293
Total borrowings	4,770	12,538	5,033	17,293

(a) Changes in liabilities arising from financing activities

	2021	Non-cash movements					2022
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
\$ '000							
Loans – secured	22,326	(5,018)	–	–	–	–	17,308
Lease liabilities (Note C2-1b)	10,743	(1,269)	–	1	–	–	9,475
Total liabilities from financing activities	33,069	(6,287)	–	1	–	–	26,783

	2020	Non-cash movements					2021
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
\$ '000							
Loans – secured	27,456	(5,130)	–	–	–	–	22,326
Lease liability (Note C2-1b)	11,441	(1,241)	–	543	–	–	10,743
Total liabilities from financing activities	38,897	(6,371)	–	543	–	–	33,069

(b) Financing arrangements

	2022	2021
\$ '000		
Total facilities		
Bank overdraft facilities ¹	5,500	5,500
Credit cards/purchase cards	150	150
Total financing arrangements	5,650	5,650

(1) The bank overdraft facility may be drawn at any time and may be terminated by the bank without notice.

Drawn facilities

– Credit cards/purchase cards	39	27
Total drawn financing arrangements	39	27

Undrawn facilities

– Bank overdraft facilities	5,500	5,500
– Credit cards/purchase cards	111	123
Total undrawn financing arrangements	5,611	5,623

Additional financing arrangements information**Breaches and defaults**

During the current and prior year, there were no defaults or breaches on any of the loans.

Security over loans

Loans are secured over the income of Council. Lease liabilities are secured by the underlying leased assets.

Accounting policy

Council measures all financial liabilities initially at fair value less transaction costs and subsequently at amortised cost using the effective interest rate method.

Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down.

Borrowings are removed from the Statement of Financial Position when the obligation specified in the contract is discharged, cancelled or expired. The difference between the carrying amount of a financial liability that has been extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in other income or borrowing costs.

\$ '000	2022	2022	2021	2021
	Current	Non-current	Current	Non-current
Annual leave	12,693	–	12,020	–
Sick leave	283	–	373	–
Long service leave	22,326	761	24,338	2,432
Gratuities	8	–	8	–
Other leave	243	–	305	–
Total employee benefit provisions	35,553	761	37,044	2,432

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

\$ '000	2022	2021
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	20,852	22,746
	20,852	22,746

Accounting policy

Employee benefit provisions are presented as current liabilities in the Statement of Financial Position if Council does not have an unconditional right to defer settlement for at least 12 months after the reporting date, regardless of when the actual settlement is expected to occur and therefore all annual leave and vested long service leave (or that which vests within 12 months) is presented as current.

Short-term obligations

Liabilities for wages and salaries (including non-monetary benefits, annual leave and accumulating sick leave expected to be wholly settled within 12 months after the end of the period in which the employees render the related service) are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liability for annual leave and accumulating sick leave is recognised in the provision for employee benefits. All other short-term employee benefit obligations are presented as payables.

Other 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.

\$ '000	2022 Current	2022 Non-Current	2021 Current	2021 Non-Current
Other provisions				
Self insurance – workers compensation	759	2,681	762	3,057
Sub-total – other provisions	759	2,681	762	3,057
Asset remediation/restoration:				
Asset remediation/restoration (future works)	–	40,723	–	41,093
Sub-total – asset remediation/restoration	–	40,723	–	41,093
Total provisions	759	43,404	762	44,150

Description of and movements in provisions

\$ '000	Other provisions		
	Self insurance	Asset remediation	Net carrying amount
2022			
At beginning of year	3,819	41,093	44,912
Unwinding of discount	–	1,509	1,509
Additional provisions	351	–	351
Amounts used (payments)	(730)	–	(730)
Remeasurement effects	–	(1,879)	(1,879)
Total other provisions at end of year	3,440	40,723	44,163
2021			
At beginning of year	2,712	35,287	37,999
Unwinding of discount	–	1,236	1,236
Additional provisions	1,809	–	1,809
Amounts used (payments)	(702)	–	(702)
Remeasurement effects	–	4,570	4,570
Total other provisions at end of year	3,819	41,093	44,912

Nature and purpose of provisions

Asset remediation

Asset Remediation Provisions represent the present value estimate of future costs Council will incur in order to remove, restore and remediate assets and/or activities as a result of past operations. Council is required by law to restore the present tip site at Kimbriki to passive open space at the end of its useful life. An Evaluation of Costs for Landfill Closure and Post Closure Management was prepared by Mockinya Consulting in June 2020 and has been subsequently reviewed in June 2022 to allow for the necessary updates. The projected cost of this restoration is \$132.36 million based on the latest updates to the 2020 Landfill Closure and Post Closure Management Evaluation of Costs Report. As a result of current economic conditions due to the COVID- 19 pandemic, there is increased difficulty in applying a 'discount rate' to estimate the present value for such a long term liability. The RBA long term government bond rate applicable to the discount period has been used to estimate the present value of the remediation provision. Regular, ongoing reviews of these inputs are undertaken given the current level of volatility in the economy. Costs have been escalated at an inflation rate of 2.7% and the provision has been discounted to its present value at 3.85% per annum.

Self-insurance

Self Insurance Provisions represent both;

- (i) Claims incurred but not reported; and
- (ii) Claims reported and estimated as a result of Council being a self insurer for Workers Compensation Claims.

Public Liability and Professional Indemnity claims are expensed as they meet the recognition criteria set out in AASB 137 *Provisions, Contingent Liabilities and Contingent Assets*.

Specific uncertainties relating to the final costs and the assumptions made in determining provisions for Self Insurance include:

- Claims Escalation of 3.000% - 3.500% per annum and Bond Yields of 3.080% - 4.299% per annum over a 12 year period;
- All monetary amounts for past Workers Compensation Claims were indexed to bring them to "standardised" values at June 2022;

- Workers Compensation Claim payments projected into the future by the adopted actuarial model are in standardised values as at June 2022;

The last actuarial assessment of Workers Compensation claims was undertaken in July 2022 for the 30 June 2022 provision balance, and was performed by David A Zaman Pty Ltd, Director David Zaman, BSc, FIA, FIAA, MBA.

Accounting policy

Provisions are recognised when Council has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation, and the amount has been reliably estimated.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the reporting date. The discount rate used to determine the present value reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as a borrowing cost.

Asset remediation – tips

Close-down and restoration costs include the dismantling and demolition of infrastructure, and the removal of residual materials and remediation of disturbed areas. Estimated close-down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs, whether this occurs during the development or during the operation phase, based on the net present value of estimated future costs. Council also capitalises the costs of remediation as part of the landfill assets at the date the council becomes obligated to incur them under the Cost Model method - refer Note C1-6. Provisions for close-down and restoration costs do not include any additional obligations which are expected to arise from future disturbance. The cost estimates are calculated annually during the life of the operation to reflect known developments, e.g. updated cost estimates and revisions to the estimated lives of operations, and are subject to formal review at regular intervals.

The ultimate cost of environmental remediation is uncertain and cost estimates can vary in response to many factors, including changes to the relevant legal requirements, the emergence of new restoration techniques, or experience at other locations. The expected timing of expenditure can also change, for example in response to changes in quarry reserves or production rates. As a result, there could be significant adjustments to the provision for close down and restoration and environmental clean-up, which would affect future financial results.

Other movements in the provisions for close-down and restoration costs, including those resulting from new disturbance, updated cost estimates, changes to the estimated lives of operations, and revisions to discount rates, are capitalised within infrastructure, property, plant and equipment. These costs are then depreciated over the lives of the assets to which they relate.

Self-insurance

Council has decided to self-insure for workers compensation for claims up to \$600,000. Claims above \$600,000 are covered by an external insurance provider. A provision for self-insurance has been made to recognise outstanding claims. Council also maintains bank guarantees to the value of \$4,791,000; - refer to Note E3-1 (1.iii).

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C4-1 Nature and purpose of reserves

Infrastructure, property, plant and equipment 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.

D1 Interests in other entities

D1-1 Subsidiaries

Council's consolidated financial statements incorporate the assets, liabilities and results of the following subsidiaries in accordance with AASB 10 Consolidated Financial Statements and the accounting policy described below.

Name of Operation/Entity	Principal place of business
Kimbriki Environmental Enterprises Pty Limited	Kimbriki Road, Ingleside, NSW

Interests in Subsidiary	Ownership 2022	Ownership 2021	Voting rights 2022	Voting rights 2021
Council's interest in Subsidiary	96.16%	96.16%	96.16%	96.16%

The nature and extent of significant restrictions relating to the Subsidiary

Council is the majority shareholder in Kimbriki Environmental Enterprises Pty Limited (Company). The Company commenced operating its waste and recycling business on 1 July 2009 with a lease over the Council owned site for a period of 25 years. The one minority shareholder in the Company is Mosman Council.

The Shareholder Agreement requires that a Super Majority Consent of Shareholders (majority shareholder plus one other shareholder) be required for the following decisions:

- any decision of the company to require the Councils to subscribe for further Shares to fund the continuing operation of the Company.
- any decision of the shareholders in relation to any of the following matters:

- any lease of the Kimbriki Facility from Northern Beaches Council;
- any call offer in favour of Northern Beaches Council to purchase the Kimbriki Residential Properties (assuming the Company acquires them); and
- any Collection Contract between the Company and Northern Beaches Council

Further, an Extraordinary Majority Consent of Shareholders (majority shareholder plus two other shareholders) is required for any decision relating to:

- Constitution amendment: any amendment to the constitution documents of the Company;
- Liquidation: the liquidation of winding up of the Company;
- Capital reorganisation: any reorganisation, reclassification, reconstruction, consolidation or subdivision of the capital of the Company, including any buyback or redemption of Shares, or the creation of any different class of marketable securities in the capital of the Company;
- Significant investments: any agreement by the Company to purchase any asset, make any investment or otherwise commit to a project with a value in a single case, or any number of cases with the same vendor or other contracting party (or person associated with them) in any year with an aggregate value exceeding \$2,500,000;
- Bonus issue: the issue of any bonus shares in the capital of the Company; and
- Share offers: any issue of marketable securities in the capital of the Company, except where this agreement expressly permits otherwise.

Northern Beaches Council now holds the shares of the former Manly, Pittwater and Warringah Councils and for the purposes of the Shareholder Agreement is taken to hold the position of majority shareholder and two other shareholders.

Summarised financial information for the Subsidiary

\$ '000	2022	2021
Summarised statement of comprehensive income		
Revenue	43,618	39,689
Expenses	(38,261)	(36,976)
Profit for the period	5,357	2,713
Total comprehensive income ⁽¹⁾	5,357	2,713
(1) Non-controlling interest share	206	104
Dividends paid to non-controlling interests	38	154
Summarised statement of financial position		
Current assets	32,512	27,030
Non-current assets	31,899	33,014
Total assets	64,411	60,044
Current liabilities	7,456	8,083
Non-current liabilities	23,006	22,367
Total liabilities	30,462	30,450
Net assets ⁽²⁾	33,949	29,594
(2) Non-controlling interest share	1,304	1,136
Summarised statement of cash flows		
Cash flows from operating activities	9,926	9,098
Cash flows from investing activities	(2,756)	(3,065)
Cash flows from financing activities	(1,631)	(4,610)
Net increase (decrease) in cash and cash equivalents	5,539	1,423

Accounting policy for subsidiaries

Subsidiaries are all entities (including structured entities) over which the Council has control. Control is established when the Council is exposed to, or has rights to variable returns from its involvement with the entity and has the ability to affect those returns through its power to direct the relevant activities of the entity.

These consolidated financial statements include the financial position and performance of controlled entities from the date on which control is obtained until the date that control is lost. Intragroup assets, liabilities, equity, income, expenses and cash flows relating to transactions between entities in the consolidated entity have been eliminated in full for the purpose of these financial statements. Appropriate adjustments have been made to a controlled entity's financial position, performance and cash flows where the accounting policies used by that entity were different from those adopted by the consolidated entity. All controlled entities have a June financial year end.

E1-1 Risks relating to financial instruments held

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

The 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 section under policies approved by the Council.

The fair value of Council's financial assets and financial liabilities approximates their carrying amount.

The risks associated with the instruments held are:

- **Interest rate risk** – the risk that movements in interest rates could affect returns and income.
- **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	2022	2021
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	1,572	1,464
Impact of a 10% movement in price of investments		
– Equity / Income Statement	76	83

(b) Credit risk

Council's major receivables comprise (i) rates and annual charges and (ii) user charges and fees.

Council manages the credit risk associated with these receivables by monitoring outstanding debt and employing stringent debt recovery procedures. Council also encourages ratepayers to pay their rates by the due date through incentives.

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

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, and carries out credit checks on material non-rate debtors.

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	Not yet overdue	overdue rates and annual charges		Total
		< 5 years	≥ 5 years	
2022				
Gross carrying amount	–	6,069	1,517	7,586
2021				
Gross carrying amount	–	6,494	1,377	7,871

Receivables - non-rates and annual charges

Council applies the simplified approach for non-rates and annual charges debtors 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 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	
2022						
Gross carrying amount	16,585	692	316	107	1,452	19,152
Expected loss rate (%)	1.09%	3.90%	4.75%	41.12%	27.96%	3.51%
ECL provision	181	26	15	44	406	672
2021						
Gross carrying amount	7,576	411	290	256	1,450	9,983
Expected loss rate (%)	2.44%	6.08%	10.69%	6.25%	27.45%	6.56%
ECL provision	185	25	31	16	398	655

(c) Liquidity risk

Payables, lease liabilities and borrowings are subject to liquidity risk; that is, the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due.

Council manages this risk by monitoring its cash flow requirements and liquidity levels, and by maintaining an adequate cash buffer. Payment terms can be extended, and overdraft facilities drawn upon in extenuating circumstances.

Borrowings are also subject to interest rate risk: the risk that movements in interest rates could adversely affect funding costs. Council manages this risk through diversification of borrowing types, maturities and interest rate structures.

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 (refer to Note C2-1(c) for 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	≤ 1 Year	payable in: 1 - 5 Years	> 5 Years	Total cash outflows	Actual carrying values
2022							
Payables	0.00%	19,963	25,430	150	–	45,543	45,543
Borrowings	4.99%	–	4,770	8,056	4,482	17,308	17,308
Total financial liabilities		19,963	30,200	8,206	4,482	62,851	62,851
2021							
Payables	0.00%	18,332	26,274	200	–	44,806	44,806
Borrowings	4.03%	–	5,033	12,369	4,924	22,326	22,326
Total financial liabilities		18,332	31,307	12,569	4,924	67,132	67,132

Loan agreement breaches

There were no breaches to loan agreements during the reporting year.

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

During the reporting period Council will measure non-current assets classified as held for sale at fair value on a non-recurring basis if their carrying amount is higher than their fair value and therefore the assets need to be written down to fair value. They are measured at the lower of their carrying amount and fair value less costs to sell. During the current reporting period, there were no assets measured at fair value on a non-recurring basis.

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).

		Fair value measurement hierarchy					
\$ '000	Notes	Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2022	2021	2022	2021	2022	2021
Recurring fair value measurements							
Financial assets							
At fair value through profit or loss	C1-2	760	826	—	—	760	826
Total financial assets		760	826	—	—	760	826
Investment property							
Commercial Office and Retail	C1-7	6,155	5,835	—	—	6,155	5,835
Total investment property		6,155	5,835	—	—	6,155	5,835
Infrastructure, property, plant and equipment							
Plant & Equipment	C1-6	—	—	23,465	26,002	23,465	26,002
Office Equipment		—	—	3,781	4,292	3,781	4,292
Furniture & Fittings		—	—	743	249	743	249
Operational Land		401,276	383,584	—	—	401,276	383,584
Community & Crown Land		—	—	2,116,343	2,116,454	2,116,343	2,116,454
Land Under Roads		—	—	725	725	725	725
Land Improvements - Depreciable		—	—	13,457	13,619	13,457	13,619
Buildings		—	—	532,329	505,944	532,329	505,944
Roads Sealed		—	—	497,997	477,812	497,997	477,812
Roads Unsealed		—	—	1,656	1,659	1,656	1,659
Other Road Assets		—	—	226,343	211,655	226,343	211,655
Bridges		—	—	11,199	9,049	11,199	9,049
Footpaths		—	—	113,433	108,018	113,433	108,018
Drainage Infrastructure		—	—	854,997	814,096	854,997	814,096
Swimming Pools		—	—	24,946	23,730	24,946	23,730
Other Open Space/Recreational Assets		—	—	124,654	115,499	124,654	115,499
Other Infrastructure		—	—	197,908	181,780	197,908	181,780
Library Books		—	—	3,342	3,576	3,342	3,576
Other		—	—	5,325	4,770	5,325	4,770
Remediation asset		—	—	20,812	23,409	20,812	23,409

		Fair value measurement hierarchy					
\$ '000	Notes	Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2022	2021	2022	2021	2022	2021
Total infrastructure, property, plant and equipment		401,276	383,584	4,773,455	4,642,338	5,174,731	5,025,922

Valuation techniques

Level 2 measurements

The following table summarises the quantitative information relating to the significant unobservable inputs used in deriving the various level 2 asset class fair values.

\$ '000	Fair value (30/6/22)	Valuation technique/s	Unobservable inputs
Investments - at fair value through profit or loss	760	Indicative market valuation advice from an independent external investment advisor	Weighted average life of the security, any current trading activity, information on credit quality, relevant economic and market information and information received from the Trustee in relation to these securities
Investment properties	6,155	Direct market comparison approach by independent qualified expert	Price per square metre, direct comparison to sales evidence, zoning, location, land area and configuration, planning controls
Operational Land	401,276	Direct market comparison approach by independent qualified expert	Price per square metre, direct comparison to sales evidence, zoning, location, land area and configuration, planning controls

Fair value measurements using significant unobservable inputs (level 3)

b. Significant unobservable valuation inputs used (for level 3 asset classes) and their relationship to fair value.

The following table summarises the quantitative information relating to the significant unobservable inputs used in deriving the various level 3 asset class fair values.

\$ '000	Fair value 2022	Valuation technique/s	Unobservable inputs
Infrastructure, property, plant and equipment			
Plant & Equipment, Office Equipment, Furniture & Fittings, Library Books and Other Assets	36,656	Depreciated historical cost assessed as fair value	Asset condition and remaining useful life
Community Land and Crown Land	2,116,343	Land values obtained from the NSW Valuer-General with internal assessment for reasonableness of VG value with adjustments where required.	VG value (price per square metre)
Land Under Roads	725	Average municipal rate, determined by the NSW Valuer-General, after applying 90% discount to reflect restricted nature of asset	VG value (price per square metre)
Land Improvements - Depreciable	13,457	Replacement cost used to approximate fair value	Asset condition and remaining useful life
Buildings	532,329	Replacement cost used to approximate fair value	Asset condition and remaining useful life
Roads Sealed	497,997	Unit rates per m2 and length	Asset condition and remaining useful life
Roads Unsealed	1,656	Unit rates per m2 and length	Asset condition and remaining useful life
Roads Other Assets	226,343	Unit rates per m2 and length	Asset condition and remaining useful life
Bridges	11,199	Replacement cost used to approximate fair value	Asset condition and remaining useful life
Footpaths	113,433	Unit rates per m2 and length	Asset condition and remaining useful life
Drainage Infrastructure	854,997	Unit rates per m2 and length	Asset condition and remaining useful life
Swimming Pools	24,946	Replacement cost used to approximate fair value	Asset condition and remaining useful life
Other Open Space/Recreational Assets	124,654	Replacement cost used to approximate fair value	Asset condition and remaining useful life
Other Infrastructure	197,908	Replacement cost used to approximate fair value	Asset condition and remaining useful life

\$ '000	Fair value 2022	Valuation technique/s	Unobservable inputs
Asset Remediation	20,812	Cost model applied using Landfill Closure and Post Closure Report and Cost Estimate prepared by independent expert	Remaining life of site, pattern of consumption and potential latent conditions

A reconciliation of the movements in recurring fair value measurements allocated to Level 3 of the hierarchy is provided below:

\$ '000	Total IPP&E	
	2022	2021
Opening balance	4,642,338	4,612,546
Total gains or losses for the period		
Recognised in profit or loss – realised (refer to Note B4-1)	(276)	(1,632)
Other movements		
Purchases	64,836	60,902
Sales	(2,324)	(2,276)
Depreciation and impairment	(44,142)	(46,049)
Other Movements	2,545	8,008
Revaluations	110,478	10,839
Closing balance	4,773,455	4,642,338

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 AASB 119 *Employee Benefits*. Sufficient information is not available to account for the Scheme as a defined benefit plan in accordance with AASB 119 because the assets to the Scheme are pooled together for all Councils. Further information is provided under d) below.

a) **Description of the funding arrangements, including the method used to determine Council'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 standard employer contribution rates are 1.9 times employee contributions.

The past service contribution for each Pooled Employer is a share of the total past service contributions of \$40.0 million per annum from 1 July 2019 to 31 December 2021 and \$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 2021. 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 entities' obligations under the terms and conditions of the multi-employer plan.**

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.

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 entity.

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) Council's withdrawal from the plan
There is no provision for allocation of any surplus which may be present at the date of withdrawal of an employer.

d) **Additional information under paragraph 34 of AASB 119**

- i) The plan is a defined benefit plan
- ii) The reasons why sufficient information is not available to enable the Council to account for the plan as a defined benefit plan is as follows:
 1. Assets are not segregated within the sub-group according to the employees of each sponsoring employer;
 2. The contribution rates have been the same for all sponsoring employers. That is, contribution rates have not varied for each sponsoring employer according to the experience relating to the employees of that sponsoring employer;
 3. Benefits for employees of all sponsoring employers are determined according to the same formulae and without regard to the sponsoring employer; and
 4. The same actuarial assumptions are currently used in respect of the employees of each sponsoring employer.

Given the factors set out 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 that they are not borne by members). As such we do not believe that there is sufficient reliable information to allow each sponsoring employer to account for its proportionate share of the defined benefit obligation, sub-group assets and costs associated with the sub-group in the same way as it would for a single employer sponsored defined benefit plan.
- iii) The expected contribution for the next annual reporting period is \$925,986.

- iv) Information about any deficit or surplus in the plan that may affect the amount of future contributions, including the basis used to determine that deficit or surplus and the implications, if any, for the entity.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2022 is:

Employer reserves only*	\$millions	Asset Coverage
Assets	2,376.60	
Past Service Liabilities	2,380.70	99.80%
Vested Benefits	2,391.70	99.40%

*excluding member accounts and reserves in both assets and liabilities

The key economic long term assumptions used to calculate the present value of accrued benefits are:

Investment return	5.5% per annum
Salary inflation	3.5% per annum
Increase in CPI	2.5% per annum

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. The estimated employer reserves financial position above is a preliminary calculation, and once all the relevant information has been received by the Funds Actuary, the final end of year review will be completed by December 2022.

- v) An indication of the level of participation of Council in the plan compared with other participating entities.
- Council's additional lump sum contribution per annum of \$509,762 as a percentage of the total past service contributions of all Pooled Employers (of \$40m for each year from 1 July 2019 to 31 December 2021 and \$20m for each year from 1 January 2022 to 31 December 2024) is 2.55% which provides an indication of the level of participation of Northern Beaches Council compared with other employers in the Pooled Employer subgroup.

(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.

(iii) Workers Compensation

Council has decided to self-insure for workers compensation for claims up to \$600,000. Claims above \$600,000 are covered by an external insurance provider. Council provides bank guarantees to the value of \$4,791,000 to secure its self-insurance licence for workers compensation. The guarantee is provided to the State Insurance Regulatory Authority.

(iv) Other guarantees

Kimbriki Environmental Enterprises Pty Ltd has provided a bank guarantee in the amount of \$1,000,000 to the Environmental Protection Authority as a condition to the granting of a licence to operate a dry waste facility. The amount may be drawn down by the authority if licence conditions are not met. It is not expected that this amount will be drawn down.

Council has provided two bank guarantees totalling \$904,085 to Sydney Water in relation to on-going capital work projects as security against damage to their nearby assets. It is not expected that this amount will be drawn down.

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. It is further believed that the insurance coverage in place is at a level which will be able to accommodate any potential future material liabilities should such matters arise.

(ii) S7.11 and S7.12 Plans

Council has significant obligations to provide Section 7.11 and Section 7.12 infrastructure. It is possible that funds contributed may be less than the cost of this infrastructure requiring Council to borrow or use general revenue to fund the difference. (Refer Note G-3).

(iii) Legal Expenses

Council, the Sydney North Planning Panel and the Northern Beaches Local Planning Panel are ordinarily the planning consent authorities for the Northern Beaches local government area under the Environmental Planning & Assessment Act 1979. Pursuant to that Act, certain persons dissatisfied by a planning decision of the Council or the panels may appeal to the Land & Environment Court. In relation to a determination by a panel, Council is to be the respondent to the appeal but is subject to the control and direction of the panel in connection with the conduct of the appeal. The Act also provides an entitlement for any person to commence proceedings to remedy or restrain a breach of the Act in civil enforcement and judicial review proceedings. It is the Court's normal practice in Class 1 proceedings that parties bear their own legal costs. In class 4 (or judicial review) proceedings, costs usually follow the event.

At 30 June 2022, Council was party to 21 Class 1 appeals and 3 Class 4 appeals in the Land & Environment Court. All known costs have been recognised, however the amount of further costs cannot be known until the appeals are determined.

Council is involved in other litigation (including civil liability proceedings and Local Court prosecutions). Whilst these matters are ordinarily unlikely to cost Council in excess of \$100,000 individually, the situation will depend on the circumstances of the specific proceedings and the amount of further costs cannot be known until these proceedings are concluded.

(iv) 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, Council may be required to purchase the land in accordance with the provisions of the Land Acquisition (Just Terms Compensation) Act 1991.

At reporting date, reliable estimates as to the value of any potential liability (and subsequent land asset) from such potential acquisitions has not been possible.

ASSETS NOT RECOGNISED

(i) Infringement notices/fines

Fines and penalty income, the result of Council issuing infringement notices is followed up and collected by the Infringement Processing Bureau.

Council's revenue recognition policy for such income is to account for it as revenue on receipt.

Accordingly, at year end, there is a potential asset due to Council representing issued but unpaid infringement notices.

Due to the limited information available on the status, value and duration of outstanding notices, Council is unable to determine the value of outstanding income.

(ii) Storm Damage Assistance

In the 2021/22 financial year, Council experienced major storm events in December 2021 and February/March 2022. Council is seeking Natural Disaster Relief funding through the Commonwealth and State Government arrangement. Claims from previous financial years are also under assessment for funding.

F People and relationships

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F1 Related party disclosures

F1-1 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. KMP roles comprise one Chief Executive Officer, six Directors, and two Public Officers.

The aggregate amount of KMP compensation included in the Income Statement is:

\$ '000	2022	2021
Compensation:		
Short-term benefits	3,526	3,574
Post-employment benefits	193	188
Other long-term benefits	156	96
Total	3,875	3,858

Other transactions with KMP and their related parties

Council has determined that transactions at arm's length between KMP and Council as part of Council delivering a public service objective (e.g. access to library or Council swimming pool by KMP) will not be disclosed.

During the financial years 2021/22 and 2020/21 there were no other transactions with KMP and their related parties.

F1-2 Councillor and Mayoral fees and associated expenses

\$ '000	2022	2021
Council has 15 Councillors including the Mayor. The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Mayoral fee	90	89
Councillors' fees	465	456
Other Councillors' expenses (including Mayor)	136	50
Total	691	595

F1-3 Other related parties

		<i>Transactions during the year</i>	<i>Outstanding balances including commitments</i>	<i>Terms and conditions</i>
\$ '000				
2022				
Subsidiary - Kimbriki Environmental Enterprises Pty Limited				
Tipping Fees	13,886	1,055		
Lease Income	3,481	601	Payable on the 1st of each month	
Dividends	963	–		
2021				
Subsidiary - Kimbriki Environmental Enterprises Pty Limited				
Tipping Fees	12,466	875		
Lease Income	3,168	288	Payable on the 1st of each month	
Dividends	3,853	–		

F2-1 Audit fees

\$ '000	2022	2021
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During the year, the following fees were incurred for services provided by the auditor of Council.

Auditors of the Council - NSW Auditor-General:

(i) Audit and other assurance services

Audit and review of financial statements	247	222
Remuneration for audit and other assurance services	247	222

G1-1 Statement of Cash Flows information**(a) Reconciliation of net operating result to cash provided from operating activities**

\$ '000	2022	2021
Net operating result from Income Statement	61,630	91
Add / (less) non-cash items:		
Depreciation and amortisation	45,508	47,406
(Gain) / loss on disposal of assets	(960)	1,579
Non-cash capital grants and contributions	–	(820)
Losses/(gains) recognised on fair value re-measurements through the P&L:		
– Investments classified as 'at fair value' or 'held for trading'	(17)	(67)
– Investment property	(320)	–
Unwinding of discount rates on reinstatement provisions	1,509	1,236
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	(8,884)	(420)
Increase / (decrease) in provision for doubtful debts	21	(103)
(Increase) / decrease of inventories	(19)	25
(Increase) / decrease in other assets	(947)	(452)
Increase / (decrease) in payables	599	621
Increase / (decrease) in accrued interest payable	(27)	(60)
Increase / (decrease) in other accrued expenses payable	(1,462)	2,626
Increase / (decrease) in other liabilities	1,627	1,314
Increase / (decrease) in contract liabilities	(4,689)	13,999
Increase / (decrease) in employee leave entitlements	(3,162)	1,936
Increase / (decrease) in other provisions	(379)	1,107
Net cash flows from operating activities	90,028	70,018

(b) Non-cash investing and financing activities

Non Cash Contributions - Land and Infrastructure	–	820
Total non-cash investing and financing activities	–	820

Capital commitments (exclusive of GST)

\$ '000	2022	2021
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Property, plant and equipment		
Land and Buildings ¹	4,493	16,275
Plant and equipment	899	956
Other	191	—
Infrastructure	11,944	8,447
Total commitments	17,527	25,678

Details of capital commitments

Contractual commitments for capital works currently being undertaken.

(1) Significant decrease in 2021/22 of Land and Buildings capital commitments due to purchase orders raised for Mona Vale Surf Life Saving Club \$8.4 million and Long Reef Surf Life Saving Club \$6.6 million in 2020/21

G3 Statement of developer contributions as at 30 June 2022

G3-1 Summary of developer contributions

\$ '000	Opening balance at 1 July, 2021	Contributions received during the year		Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2022	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash					
Drainage	5,944	1,765	-	35	(402)	-	7,342	-
Roads	(5,852)	1,903	-	(27)	(201)	-	(4,177)	-
Open space	2,619	1,761	-	18	(154)	-	4,244	-
Community facilities	7,640	996	-	44	(242)	-	8,438	-
Other	567	535	-	4	(98)	-	1,008	-
Local Infrastructure (Repealed Plan) ¹	4,794	125	-	18	(2,757)	-	2,180	-
S7.11 contributions – under a plan	15,712	7,085	-	92	(3,854)	-	19,035	-
S7.12 levies – under a plan	12,346	7,714	-	79	(3,605)	-	16,534	-
Total S7.11 and S7.12 revenue under plans	28,058	14,799	-	171	(7,459)	-	35,569	-
S7.11 not under plans	87	-	-	1	-	-	88	-
S7.4 planning agreements	1,469	106	-	6	(709)	-	872	-
Less: Land	(72)	-	-	-	-	-	(72)	-
Total contributions	29,542	14,905	-	178	(8,168)	-	36,457	-

(1) Local Infrastructure (Repealed Plan) - Funds in repealed contribution plans have been pooled in accordance with Council resolutions on 25/6/19 and 27/4/21.

G3-2 Developer contributions by plan

\$ '000	Opening balance at 1 July 2021	Contributions received during the year		Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2022	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash					
Former Manly Council - Residential, Commercial, Tourist, Other								
Local Infrastructure (Repealed Plan)	2,736	65	-	9	(1,449)	-	1,361	-
Total	2,736	65	-	9	(1,449)	-	1,361	-
Former Manly Council - Parking								
Local Infrastructure (Repealed Plan)	1,569	-	-	8	(759)	-	818	-
Total	1,569	-	-	8	(759)	-	818	-
Former Pittwater Council - Open Space, Public Library Services, Community Service Facilities, Village Streetscape								
Local Infrastructure (Repealed Plan)	489	60	-	1	(549)	-	1	-
Total	489	60	-	1	(549)	-	1	-
Former Pittwater Council - Contribution Plan - Warriewood Valley and Material Public Works								
Drainage	5,944	1,765	-	35	(402)	-	7,342	-
Roads	(5,852)	1,903	-	(27)	(201)	-	(4,177)	-
Open space	2,619	1,761	-	18	(154)	-	4,244	-
Community facilities	7,640	996	-	44	(242)	-	8,438	-
Other	(450)	112	-	(2)	(15)	-	(355)	-
Total	9,901	6,537	-	68	(1,014)	-	15,492	-
Dee Why Town Centre Contributions Plan								
Other	1,017	423	-	6	(83)	-	1,363	-
Total	1,017	423	-	6	(83)	-	1,363	-
S7.12 Levies – under a plan								
Former Warringah Council - s7.12 Contribution Plan								
Local Infrastructure (Repealed Plan)	6,316	557	-	31	(1,611)	-	5,293	-
Total	6,316	557	-	31	(1,611)	-	5,293	-
Northern Beaches Council - s7.12 Contribution Plan								
Other	6,030	7,157	-	48	(1,994)	-	11,241	-
Total	6,030	7,157	-	48	(1,994)	-	11,241	-

G3-3 Contributions not under plans

	Opening balance at 1 July 2021	Contributions received during the year		Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2022	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash					
Former Manly Council								
Local Infrastructure (Repealed Plan)	15	-	-	1	-	-	16	-
Total	15	-	-	1	-	-	16	-
Former Warringah Council								
Land	72	-	-	-	-	-	72	-
Total	72	-	-	-	-	-	72	-

G3-4 S7.4 planning agreements

Other	1,469	106	-	6	(709)	-	872	-
Total	1,469	106	-	6	(709)	-	872	-

G4-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2022	Indicator 2022	Indicator 2021	Benchmark
1. Operating performance ratio				
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	16,436	4.53%	(7.32)%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	362,808			
2. Own source operating revenue ratio				
Total continuing operating revenue excluding all grants and contributions ¹	335,643	82.52%	87.42%	> 60.00%
Total continuing operating revenue ¹	406,760			
3. Unrestricted current ratio				
Current assets less all external restrictions	143,045	1.90x	1.69x	> 1.50x
Current liabilities less specific purpose liabilities	75,301			
4. Debt service cover ratio				
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	64,568	7.25x	2.81x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	8,911			
5. Rates and annual charges outstanding percentage				
Rates and annual charges outstanding	8,539	3.63%	3.92%	< 5.00%
Rates and annual charges collectable	235,305			
6. Cash expense cover ratio				
Current year's cash and cash equivalents plus all term deposits	157,177	5.59 mths	5.13 mths	> 3.00 mths
Monthly payments from cash flow of operating and financing activities	28,130			

(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.



INDEPENDENT AUDITOR'S REPORT

Report on the general purpose financial statements

Northern Beaches Council

To the Councillors of Northern Beaches Council

Opinion

I have audited the accompanying financial statements of Northern Beaches 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 2022, the Statement of Financial Position as at 30 June 2022, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended and notes comprising a summary of significant accounting policies and other explanatory information. The financial statements include the consolidated financial statements of the Council and the entities it controlled at the year's end or from time to time during the year.

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 2022, 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).

I have fulfilled my other ethical responsibilities in accordance with 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 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 2022 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).

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. 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 B5-1 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

28 September 2022
SYDNEY



Mayor
Northern Beaches Council
PO BOX 82
MANLY NSW 1655

Contact: Karen Taylor
Phone no: 02 9275 7311
Our ref: D2218660/1772

28 September 2022

Dear Mayor

**Report on the Conduct of the Audit
for the year ended 30 June 2022
Northern Beaches Council**

I have audited the general purpose financial statements (GPFS) of the Northern Beaches Council (Council) for the year ended 30 June 2022 as required by section 415 of the *Local Government Act 1993* (the Act).

I expressed an unmodified opinion on Council's GPFS.

This Report on the Conduct of the Audit (the Report) for Council for the year ended 30 June 2022 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

	2022	2021	Variance
	\$m	\$m	%
Rates and annual charges revenue	225.9	218.2	↑ 3.6
Grants and contributions revenue	71.1	46.0	↑ 54.6
Operating result from continuing operations	61.6	0.09	↑ high
Net operating result before capital grants and contributions	17.7	(26.5)	↑ 167

Rates and annual charges revenue (\$225.9 million) increased by \$7.8 million (3.6 per cent) in 2021–22 due to \$4.0 million increase in domestic waste and stormwater management charges, and rate peg increase of 2.0 per cent.

Grants and contributions revenue (\$71.1 million) increased by \$25.1 million (54.6 per cent) in 2021–22 mainly due to:

- \$6.8m increase in revenue from developer contributions
- \$4.9 million increase in revenue from specific purpose operational grants
- \$10.9 million increase in revenue from specific purpose capital grants.

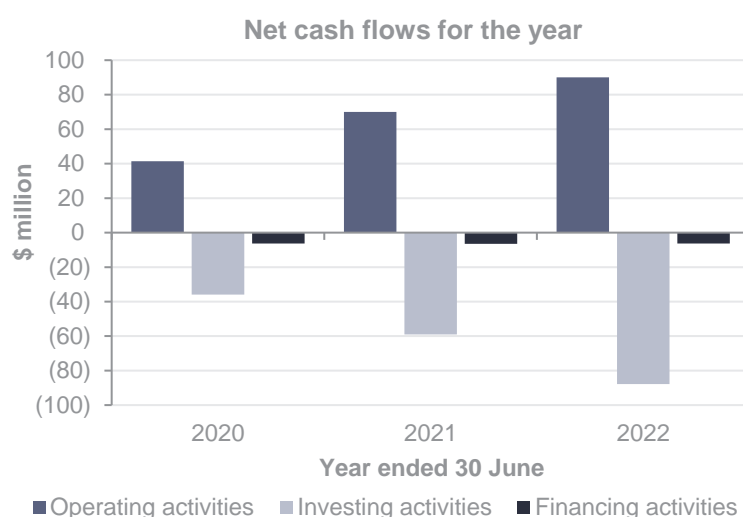
Council's operating result from continuing operations (\$61.6 million including depreciation and amortisation expense of \$45.5 million) was \$61.5 million higher than the 2020–21 result. This was mainly due to revenue increases outlined above plus expenses decreasing by \$19.3 million.

The net operating result before capital grants and contributions (\$17.7 million) benefited from the increase in operating result from continuing operations.

STATEMENT OF CASH FLOWS

Cash balances have increased due to the early receipt of 2023 grants including the financial assistance grant and emergency services levy and two large contributions to the Warriewood Development Contribution Plan

Net cash used in investing activities increased in the current year and net cash in financing activities was static.



FINANCIAL POSITION

Cash and investments

Cash and investments	2022	2021	Commentary
	\$m	\$m	
Total cash, cash equivalents and investments	157.9	147.2	Externally restricted balances mainly comprise developer contributions and domestic waste management which have both increased in the current year.
Restricted cash and investments:			
• External restrictions	41.5	30.8	Balances are deemed internal allocations due to Council policy or decisions for forward plans including works program.
• Internal allocations	80.2	83.4	

Debt

At 30 June 2022, Council had:

- \$17.3 million in secured loans (\$22.3 million in 2020–21)
- \$5.5 million approved bank overdraft with nil drawn down.

PERFORMANCE

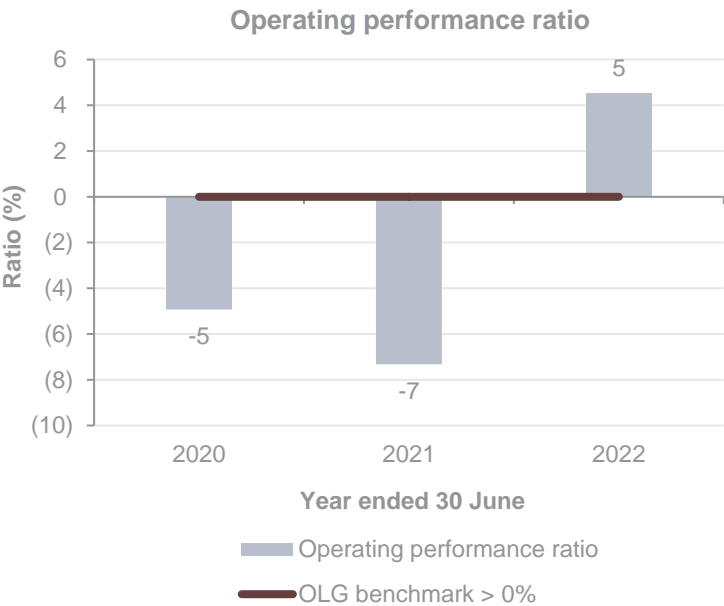
Performance measures

The following section provides an overview of Council's performance against the performance measures and performance benchmarks set by the Office of Local Government (OLG) within the Department of Planning and Environment.

Operating performance ratio

Council met the OLG benchmark for the current financial year due to one off items plus post COVID-19 recovery. The negative result in recent years was mainly due to COVID-19 leading to lower revenues and higher costs.

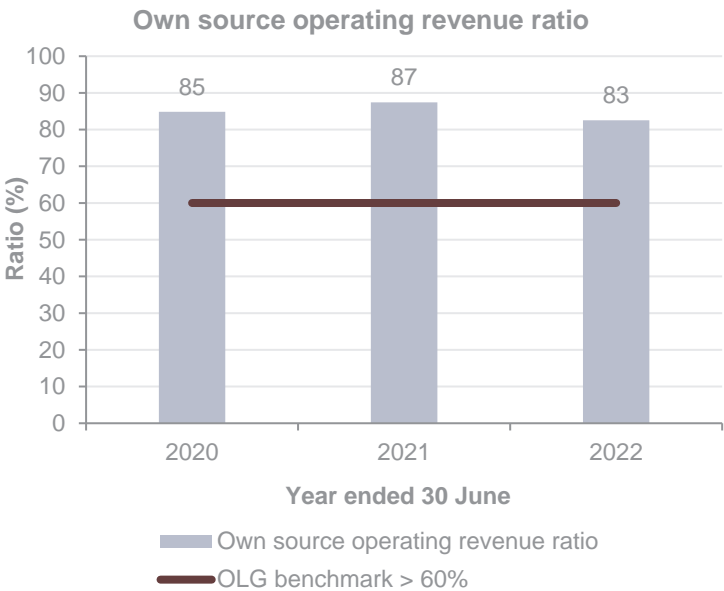
The 'operating performance ratio' measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by OLG is greater than zero per cent.



Own source operating revenue ratio

Council continues to exceed the OLG benchmark for the current financial year.

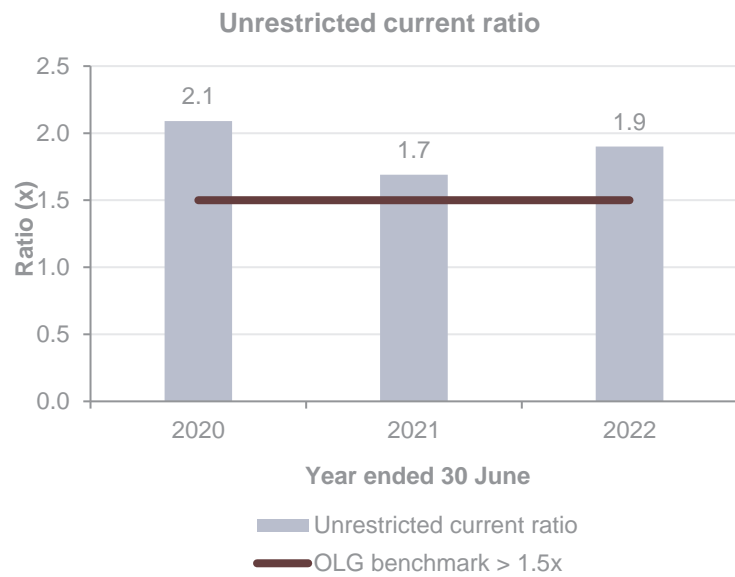
The 'own source operating revenue ratio' measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.



Unrestricted current ratio

Council continues to exceed the OLG benchmark for the current financial year.

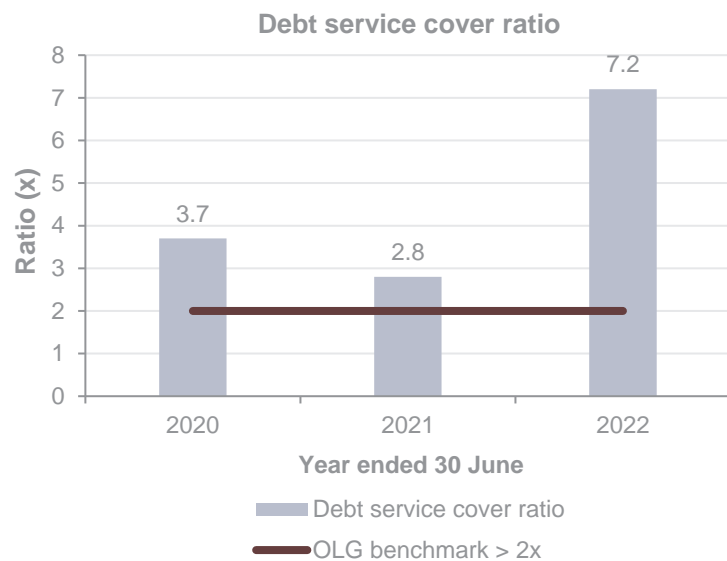
The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.



Debt service cover ratio

Council continues to exceed the OLG benchmark for the current financial year. Council paid \$6.3 million in borrowings and lease payments in the current year.

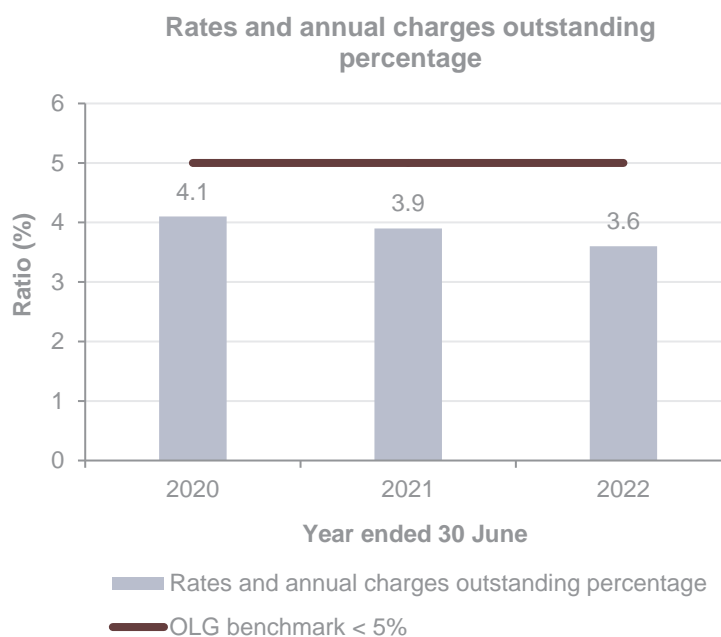
The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.



Rates and annual charges outstanding percentage

Council continues to meet the OLG benchmark for the current financial year.

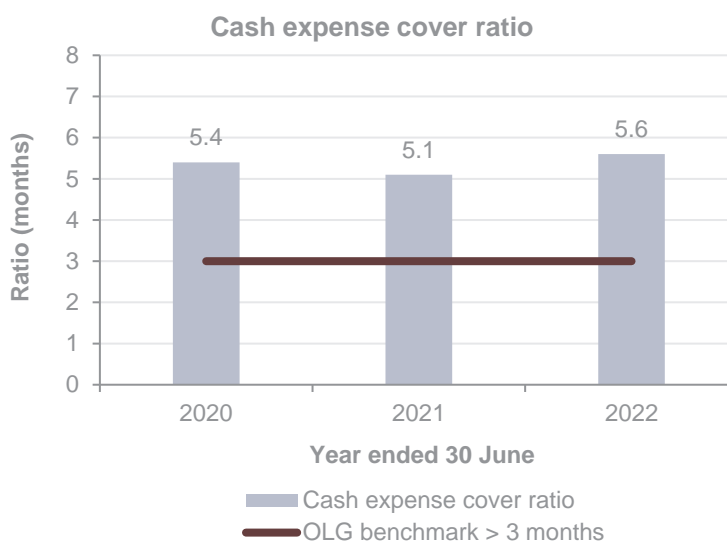
The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 5 per cent for metropolitan councils.



Cash expense cover ratio

Council continues to exceed the OLG benchmark for the current financial year.

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's performance is as follows:

- asset renewals were \$75.4 million in 2021–22 (\$43.6 million in 2020–21), including \$10.3 million on buildings and \$7.4 million on road renewals
- during 2021–22 new asset additions were \$66.1 million (\$47.4 million in 2020–21) including \$7.2 million on buildings and \$4.5 million on footpaths.

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. The Council's:

- accounting records were maintained in a manner and form to allow the GPFS to be prepared and effectively audited
- staff provided all accounting records and information relevant to the audit.



Karen Taylor
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

Northern Beaches Council

SPECIAL SCHEDULES
for the year ended 30 June 2022

*Northern Beaches - a safe, diverse, inclusive and
connected community that lives in balance with our
extraordinary coastal and bushland environment*



northern
beaches
council

Special Schedules

for the year ended 30 June 2022

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Permissible income for general rates

\$ '000	Calculation 2021/22	Calculation 2022/23
Notional general income calculation ¹		
Last year notional general income yield	173,165	177,226
Plus or minus adjustments ²	477	96
Notional general income	173,642	177,322
Permissible income calculation		
Special variation percentage ³	0.00%	2.40%
Or rate peg percentage	2.00%	0.00%
Plus special variation amount	–	4,256
Or plus rate peg amount	3,473	–
Sub-total	177,115	181,578
Plus (or minus) last year's carry forward total	–	2
Less valuation objections claimed in the previous year	–	(113)
Sub-total	–	(111)
Total permissible income	177,115	181,467
Less notional general income yield	177,226	181,507
Catch-up or (excess) result	(111)	(40)
Plus income lost due to valuation objections claimed ⁴	113	43
Carry forward to next year ⁵	2	3

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 'special variation percentage' is inclusive of the rate peg percentage and where applicable Crown land adjustment.
- (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.
- (5) 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 *Local Government Act 1993*. 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.

Northern Beaches Council

Report on infrastructure assets as at 30 June 2022

		Estimated cost					Assets in condition as a percentage of gross replacement cost					
Asset Class	Asset Category	Estimated cost to bring assets agreed level of to satisfactory service set by standard	2021/22 Required Council maintenance ^a	2021/22 Actual	Net carrying amount	Gross replacement cost (GRC)	1	2	3	4	5	
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000						
Buildings	Buildings	5,966	5,966	13,584	15,910	532,329	735,672	54.0%	37.1%	7.6%	0.4%	0.9%
	Sub-total	5,966	5,966	13,584	15,910	532,329	735,672	54.0%	37.1%	7.6%	0.4%	0.9%
Roads	Sealed roads	8,572	8,572	8,268	8,171	497,997	565,179	47.6%	36.4%	12.4%	3.2%	0.4%
	Unsealed roads	41	41	13	38	1,656	1,927	25.2%	63.1%	6.3%	5.4%	0.0%
	Bridges	-	-	49	2	11,199	14,876	19.3%	80.0%	0.7%	0.0%	0.0%
	Footpaths	434	434	1,943	2,001	113,433	126,790	34.5%	50.1%	14.7%	0.7%	0.0%
	Other road assets	2,902	2,902	3,134	3,468	226,343	270,156	9.0%	62.6%	26.1%	1.9%	0.4%
	Sub-total	11,949	11,949	13,407	13,680	850,628	978,928	34.8%	46.1%	16.3%	2.5%	0.3%
Stormwater drainage	Stormwater drainage	18,712	18,712	3,925	2,509	854,997	1,036,493	6.6%	66.9%	22.2%	4.0%	0.3%
	Sub-total	18,712	18,712	3,925	2,509	854,997	1,036,493	6.6%	66.9%	22.2%	4.0%	0.3%
Open space / recreational assets	Swimming pools	297	297	1,604	1,057	24,946	30,774	25.7%	31.1%	41.0%	2.0%	0.2%
	Other	670	670	5,404	6,011	124,654	146,131	38.4%	48.0%	12.6%	0.9%	0.1%
	Sub-total	967	967	7,008	7,068	149,600	176,905	36.2%	45.1%	17.5%	1.1%	0.1%
Other infrastructure assets	Other	2,678	2,678	4,864	3,856	197,908	234,302	16.9%	59.6%	20.9%	2.3%	0.3%
	Sub-total	2,678	2,678	4,864	3,856	197,908	234,302	16.9%	59.6%	20.9%	2.3%	0.3%
Total – all assets		40,272	40,272	42,788	43,023	2,585,462	3,162,300	28.8%	51.8%	16.6%	2.4%	0.4%

(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
5	Very poor	Urgent renewal/upgrading required

Report on infrastructure assets as at 30 June 2022

Infrastructure asset performance indicators (consolidated) *

\$ '000	Amounts 2022	Indicator 2022	Indicator 2021	Benchmark
Buildings and infrastructure renewals ratio				
Asset renewals ¹	35,252	112.67%	117.19%	> 100.00%
Depreciation, amortisation and impairment	31,288			
Infrastructure backlog ratio				
Estimated cost to bring assets to a satisfactory standard	40,272	1.53%	1.50%	< 2.00%
Net carrying amount of infrastructure assets ²	2,626,098			
Asset maintenance ratio				
Actual asset maintenance	43,023	100.55%	106.52%	> 100.00%
Required asset maintenance	42,788			
Cost to bring assets to agreed service level				
Estimated cost to bring assets to an agreed service level set by Council	40,272	1.26%	1.24%	
Gross replacement cost ³	3,202,936			

(*) 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.

(2) 2022 - Includes work in progress \$40.6m (2021 \$36.2m).

(3) 2022 - Includes work in progress \$40.6m. 2021 has been restated to include work in progress \$36.2m.



INDEPENDENT AUDITOR'S REPORT

Special Schedule – Permissible income for general rates

Northern Beaches Council

To the Councillors of Northern Beaches Council

Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Northern Beaches Council (the Council) for the year ending 30 June 2023.

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 2021–22 (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).

I have fulfilled my other ethical responsibilities in accordance with 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 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 2022 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 2022'.

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. 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

28 September 2022
SYDNEY





northern
beaches
council