



# Annual Report

2023/24



A photograph of a woman with long, grey hair, wearing a white, textured, V-neck top. She is holding a smoking bundle of green leaves in her right hand, with a small amount of smoke visible. Her left hand is resting on a large, dark wooden log or structure. In the background, another person with blonde hair and sunglasses is visible, and a third person is partially visible on the right. The scene appears to be outdoors in a natural setting.

## Acknowledgement of Country

Council acknowledges the Traditional Custodians of these lands and shows its respect to the Elders past, present and emerging.

**Dee Why**

725 Pittwater Road  
Entry via Civic Drive

**Manly**

1 Belgrave Street  
Town Hall

**Mona Vale**

1 Park Street

Open: Monday to Friday  
between 8.30am - 5pm,  
excluding public holidays

**contact us:**

phone 1300 434 434  
email [council@northernbeaches.nsw.gov.au](mailto:council@northernbeaches.nsw.gov.au)  
web [northernbeaches.nsw.gov.au](http://northernbeaches.nsw.gov.au)

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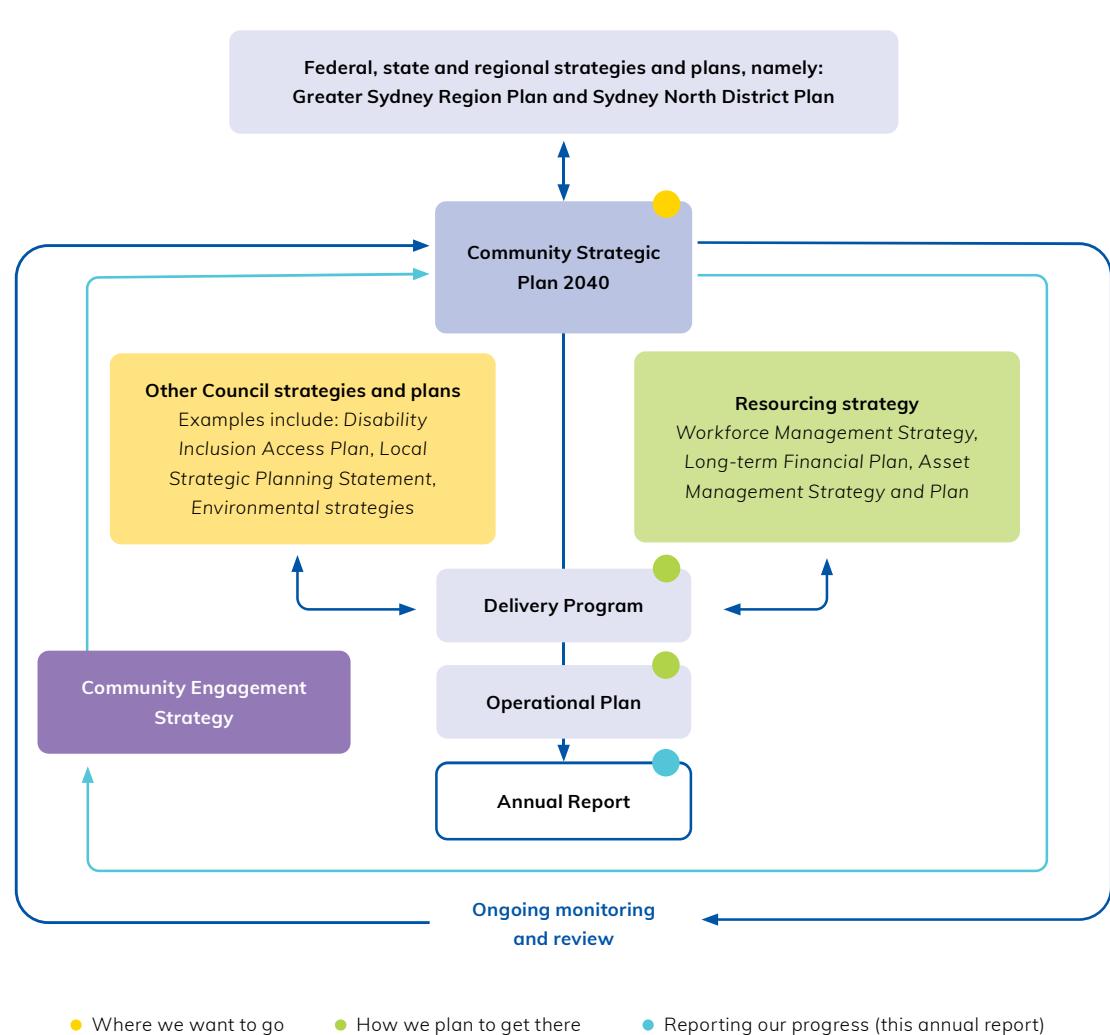


## About this report

Welcome to Council's annual report for the 2023/24 financial year. This document reports on the principal activities undertaken by Council to meet the goals of the Community Strategic Plan 2040 during the last year.

The Annual Report 2023/24 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 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 2023-2027 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
- fact sheets on the road resheeting and footpath program, environmental program and recreation program, along with a fact sheet on 'Your dollars at work'
- capital works program with a summary animation of highlights and online map of capital projects
- 4 stakeholder meetings (2 face-to-face and 2 online).

The public exhibition was promoted through our regular community e-newsletter and social media channels to ensure our community was aware of the opportunity to have their say, resulting in 11,745 visitors to the online project page and 315 views of the supporting videos.

Feedback was captured through an online submission form embedded into the project page with a total of 104 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 Council in June 2023.

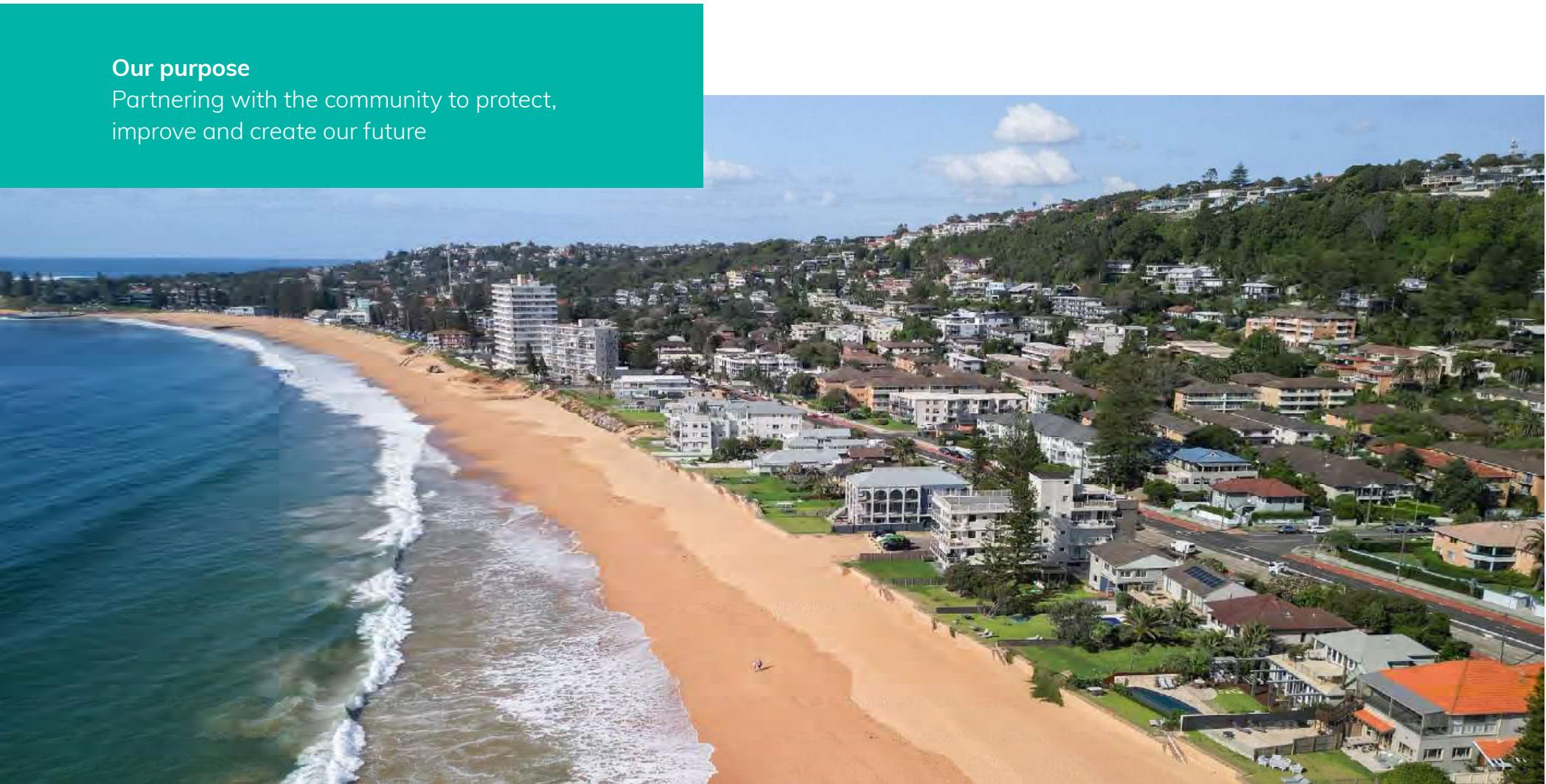
Listening and responding to what our community and stakeholders have to say is all part of our commitment to putting our community at the centre of everything we do.

## Our Community's vision for the Northern Beaches

A safe, diverse, 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



### Corporate Values

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#### 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

#### 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

#### 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

#### 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

#### Teamwork

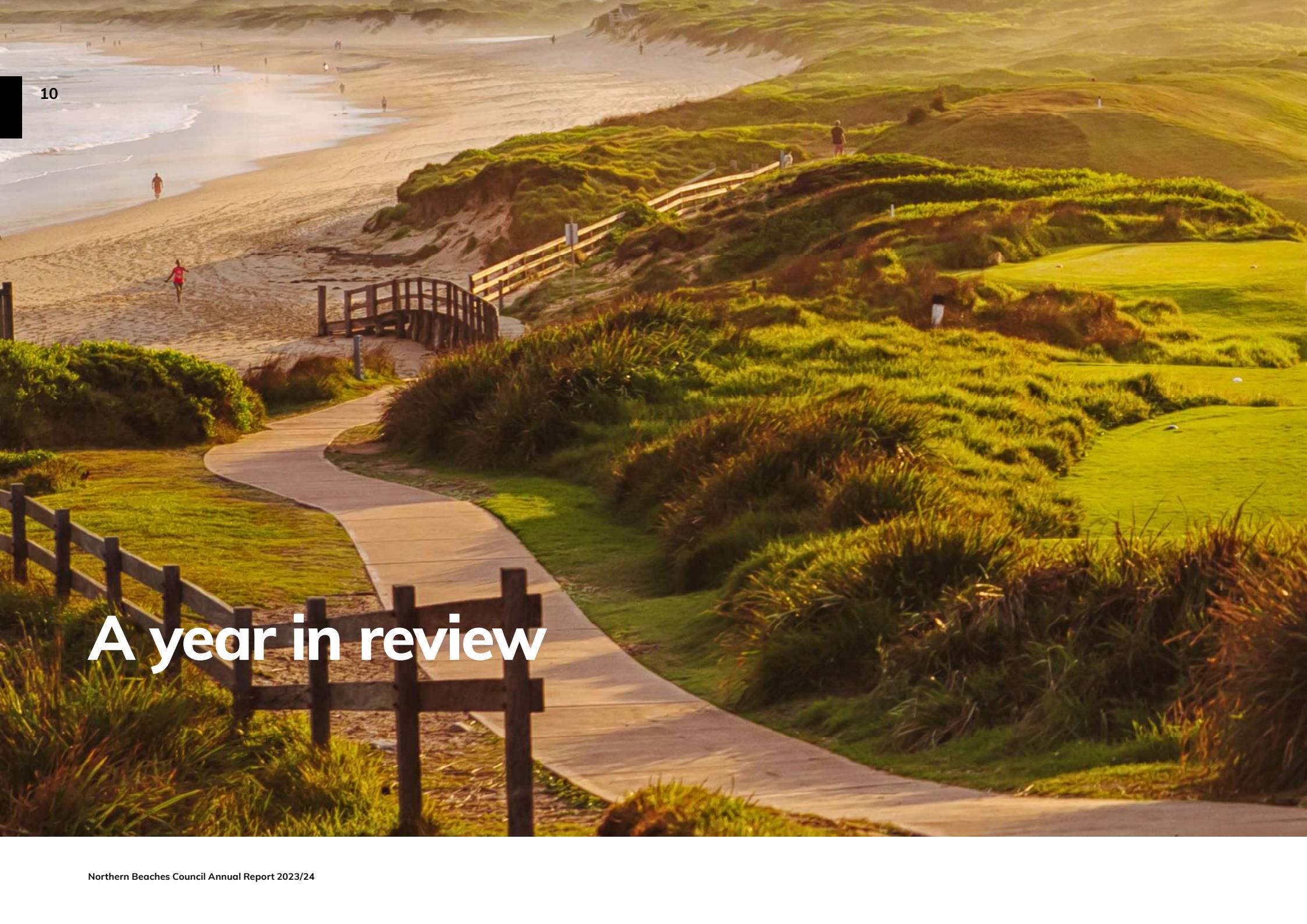
##### **working together delivers**

- 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

#### 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



# A year in review



## Message from the Mayor



We are so fortunate to live in one of the most extraordinary places in the world and over the last 12 months we have focused on supporting and enhancing our valued beach and bush lifestyle.

We have invested in replacing and renewing community infrastructure - starting work on the new community centre for Warriewood, completing a new memorial shelter at Manly Warringah Memorial Park, delivering new amenities for Shelly Beach and Little Manly, improving accessibility for Rowland Reserve amenities and upgrading the outdoor facilities at Warriewood Surf Life Saving Club.

We asked the community for feedback on concepts for a new Manly Life Saving Club, upgraded basketball, pickleball and netball facilities in Forestville and Belrose and created a beautiful new park in Warriewood, named in honour of Lynne Czinner, the late former Mayor of Pittwater Council and a strong environmental advocate. Smaller playgrounds were renewed at Griffith Park in Collaroy and Weeroona Reserve Fairlight.

We have also continued to invest in improving our roads and footpaths, investing \$12.6 million to complete 9km of road resurfacing and 5km of new footpaths.

One of the most exciting projects of the year was the development of the Northern Beaches Waste and Circular Economy Strategy 2040 - Rethink. Reduce. Reuse. The strategy was developed alongside our community over a 12-month period and will transform waste and litter management services away from a 'take, make and dispose' model to one which provides for a cleaner, more sustainable future. Details of the events the Waste team have already delivered to support Council's new strategy and to activate a local circular economy can be found on page 57.

With the use of e-bikes on the rise and growing concerns about rider behaviour, Council took the lead this year on e-bike safety, investing in a multi-channel e-bike safety education campaign.

The 'Know the Code' education and behaviour change campaign targeted younger e-bike riders and their parents across the Northern

Beaches and included digital, social and outdoor channels, with signage on shared paths outlining the simple code. The campaign was also rolled out in schools and bike shops and attracted significant media coverage. Council continues to advocate to the state government for changes to legislation and a state-wide focus on this issue.

Another large campaign to improve beach safety was also a 2023 highlight, spreading the message to locals and visitors to swim between the flags and identify rips.

In an Australian first this year, the Palm Beach Headland was designated as an Urban Night Sky Place (UNSP) by DarkSky International. This prestigious designation was made possible by the significant efforts of our staff, our partners, such as National Parks and Wildlife Service (NPWS), and a dedicated community working group. It provides a great opportunity for our community to learn more about the night sky visible from our own peninsula.

We also continued to foster community and connection through our events and activities. The Jazz Festival, Taste of the Beaches, Creative Open, World Food Markets, Net Zero Expo, Environmental Art and Design Prize, Australia Day, New Years Eve and other events are as popular as ever, and the Sun Run attracted the most participants ever. It was also fantastic to see the community cheer on our amazing Matildas at the World Cup on the 2 live sites we hosted at Manly and Cromer.

It was also another good year for awards with Long Reef Surf Club winning in the Local Government Excellence Awards (projects over \$1.5 million), Frank Grey Oval being awarded Cricket NSW's Suburban Cricket Ground of the Year and our dedicated Meals on Wheels team being recognised with the 'Helping Hands' award at last year's Annual General Meeting of the NSW Meals on Wheels Association, just to name a few.

We are sincerely grateful for the support and teamwork from our volunteers, community and partners.



**Sue Heins**

Mayor

## Message from the Chief Executive Officer



I am pleased to present the achievements of the 2023/24 fiscal year. Over this financial year, Council continued to remain focused on delivering services, protecting our extraordinary natural environment and supporting our community.

We regularly review our services to ensure they are meeting local needs in terms of timeliness, quality and cost of service. This financial year we completed service reviews for Road Maintenance, Rangers, Building Control, and our Public and Environmental Health Service. Reviews are in progress for maintenance of our open spaces and Marketing and Communications. The fundamental benefit of these reviews is to ensure we are delivering the highest quality service to our community and stakeholders in the most efficient and sustainable way.

Like other big service organisations, we need good internal digital systems to serve our community well. Part of providing this service will see us undertake a significant project to move our core system to the cloud over

the next 3 years. As part of this project, this year we appointed vendors who are helping future proof our organisation for this change in terms of technology, security and privacy.

Our early learning centres continued to provide high quality services to our community and our dedicated educators at Belrose Children's Centre were recognised as going above and beyond, receiving the highest level of 'excellent' in the national scheme. There were only 29 centres who reached this level out of more than 17,000 centres across Australia, squarely positioning our educators as among the best in the country.

To support and celebrate our diverse community, Council adopted its first Multicultural Inclusion Plan – Championing Diversity 2024-2029 in May 2024 which sets out 5 years of actions to provide direction and guidance to Council to ensure systems and processes can support the unique needs of those who speak community languages. The plan was developed in close co-operation with more than 500 community members, who

told Council about their experiences living, working or visiting the Northern Beaches.

In line with our MOVE Northern Beaches Transport Strategy, we remain steadfast in our goal to achieve a 30 percent reduction in vehicle emissions by 2038. Encouraging the uptake of electric vehicles (EV) is a crucial step in reaching this goal and as such we installed new EV chargers on 7 local power poles. It's all part of an Australian-first trial, funded by the Australian Renewable Energy Agency (ARENA). Installing EV charges on street side power poles makes charging easier and more accessible for people living in apartments, townhouses or units with no onsite EV charging options. We received an incredible 429 submissions from the community to help decide the final locations. Thank you to everyone who got involved.

A vibrant arts, culture and creative environment enriches life and our community on the Northern Beaches. This year Council adopted a policy which sets out its commitment to fostering the unique creative ecosystem on

the Northern Beaches. Council's Cultural Policy was developed based on community feedback as well as on relevant government policies and strategies. It provides a clear statement about how Council intends to develop local arts, culture and creativity, unique to the Northern Beaches.

Our libraries are loved and treasured by so many in the community, from parents and bubs at Baby Bounce, to HSC students studying, to adults dropping by for technology help or author talks. We are continuing to transform our library services with bold and innovative actions outlined in a new 5-year strategic plan. Increased programs and events, 24/7 access, strengthening and diversifying collections, exploring new ways to document, capture and exhibit local stories and expanding access to history and heritage collections are just some of the key priorities.

As we reflect on the achievements of the past year, we recognise the collective efforts of our councillors, staff, and the community, who have been integral to this success, and continue to strive to support our community.



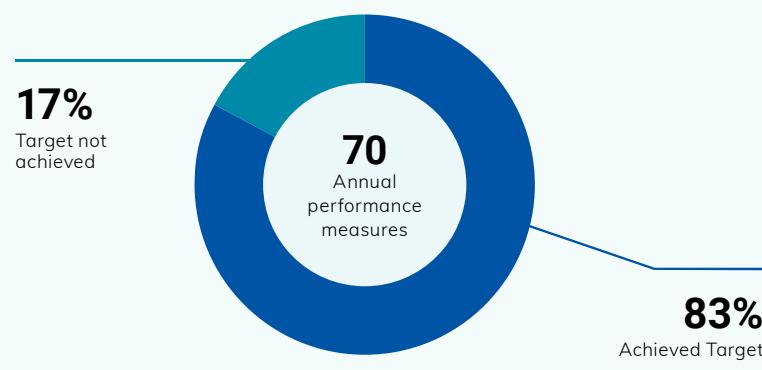
**Scott Phillips**

Chief Executive Officer

## Performance summary

**Figure 2**  
Performance summary

### Annual performance measures



### Operational Projects

**86%**  
completed or progressing on schedule



**Figure 2**  
Performance summary

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**Capital projects**

**67%**

completed or progressing on schedule



## 2023/24 financial summary

Council met all financial benchmarks set by the Office of Local Government (OLG) for the 2023/24 financial year and achieved an operating surplus of \$44.1 million. After excluding grants and contributions received for capital projects, the operating surplus totalled \$14.9 million. This contributed towards the funding required to deliver a \$73.5 million capital works program and repay \$3.4 million in loans. The operating surplus also includes funds restricted for future purposes.

Two of the infrastructure asset performance indicators did not meet the OLG's benchmark, indicating the Council was unable to invest sufficient funding in the maintenance and renewal of infrastructure assets in the year. The Long-Term Financial Plan provides an alternative pathway to improve this position into the future.

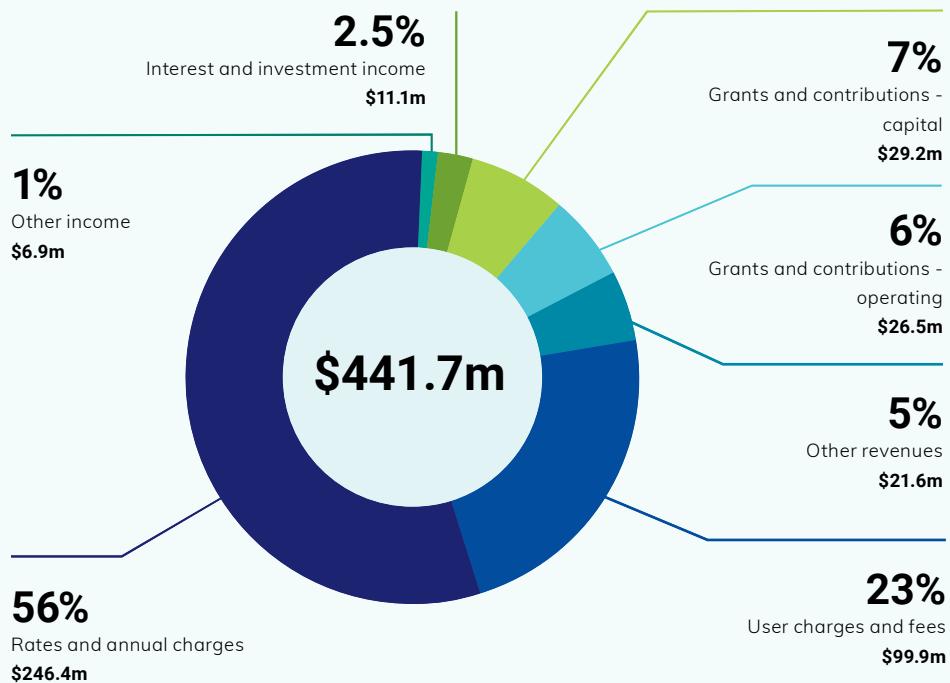
Both income and operating expenses were higher than the previous year (income  $\Delta$ \$16 million (3.8 percent); operating expenses  $\Delta$ \$24 million (6.4 percent)). This was largely due to:

- Higher interest and investment income (\$4.0 million higher than the previous financial year) as a result of rapidly increasing interest rates (half of the returns on investments relate to restricted funds).
- Net cost of the domestic waste service was \$1.9 million lower than the previous financial year primarily due to lower waste disposal costs than anticipated due to a delay in the EPA waste levy increase, and rephasing of several waste projects. These funds are held in a restricted fund for future bin replacements and planned projects.
- Timing of payments of the Financial Assistance Grant, which were \$3.4 million lower than the prior year due to the Commonwealth Government's practice of prepaying this grant to various degrees each year. In 2024 85 percent of the 2025 grant was prepaid. While in the prior year, 100 percent of the 2024 grant was paid in advance along with 25 percent of the 2023 grant.
- Lower capital grants and contributions – the prior year included several large grant funded projects including Safer Schools Infrastructure (\$2.6 million) and Duffys Forest Rural Fire Service (RFS) (\$2.2 million).
- New costs associated with the replacement of Council's core operating systems (\$2.4 million).
- \$1.5 million increase in the Emergency Services Levy - the levy increased from \$7.8 million to \$9.3 million, and the \$1.6 million subsidy that had been provided for in the past was discontinued with the last payment in June 2022 (for the 2023 year).

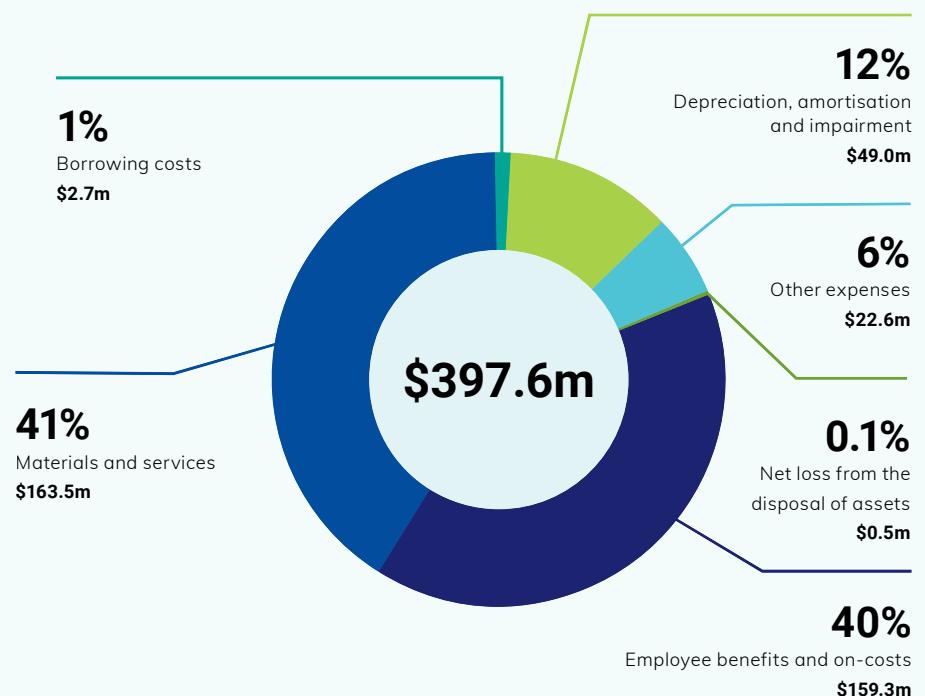
Please refer to Council's Financial Statements for more information on our financial position.

**Figure 3**  
Financial performance summary

Operating Income 2023/24



Operating Expenditure 2023/24



Numbers presented may not sum precisely to the total and percentages may not precisely reflect the absolute figures due to rounding.

Numbers presented may not sum precisely to the total and percentages may not precisely reflect the absolute figures due to rounding.

## Working with partners to deliver better outcomes

We are proud to work with the NSW and Australian Government to deliver services and improved facilities to our community through one off grant funding received in 2023/24.

### Grants secured



Australian Government

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

**\$1,418,332** from the Department of Infrastructure, Transport, Regional Development, Communications and the Arts. This was for Phase 4 of the Local Roads and Community Infrastructure grant.

**\$435,000** under the Australian Government's Black Spot Program for the funding of 2 projects to improve the safety of roads and roadsides that have a higher crash risk.

**\$10,000** from the National Australia Day Council towards a series of family friendly activations across the local government area that build on Council's 'Celebrate Australia' program.



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

#### Premier's Department

**\$685,000** from the Local Small Commitments Allocation – Playground and Park Upgrades program. The funding supports 7 projects which will revive local playgrounds, reserves, a bridle trail, the implementation of Ivanhoe Park and a new youth space at Beverly Job Reserve.

**\$69,788** from the NSW Social Cohesion Grants for Local Government - Round 3 Program. These funds will support Council's 'We Belong – Intercultural Community Leaders Program'.

#### Department of Planning and Environment

**\$545,179** from the Crown Reserves Improvement Fund to fund 13 projects including weed management initiatives at Wakehurst Parkway, Allenby Park, Careel Creek, Curl Curl Lagoon, North Narrabeen Headland, Curl Curl Headland, Dee Why Cliffs, Griffith Park, and Governor Phillip Lookout.

**\$404,000** through the Environment Protection Authority's Waste and Sustainable Materials Litter Prevention Grant to develop a framework which supports the strategic implementation of Council's litter prevention initiatives.

**\$126,438** from the Coastal and Estuary Implementation program to fund 3 beach dunes restoration and weed control at Narrabeen Beach, Curl Curl Beach, and Freshwater Beach.

**\$105,000** through the Environment Protection Authority's Illegal Dumping Prevention program to support a 'green and clean' Northern Beaches.

#### **Department of Communities and Justice**

**\$183,803** from the Community Building Partnership 2023 Program to electrifying Brookvale Children's Centre, improving the standard of lighting at Glen Street Theatre and funds towards the Hop Skip & Jump buses.

**\$4924** to deliver a series of events as part of the Youth Week 2024 Grants Program to enable wider inclusion and participation of local young people.

#### **Department of Transport**

**\$3,490,000** from the Safe Speed Program 2023-2024 to support Council in introducing safe speeds in high pedestrian activity and local areas.

#### **NSW Treasury**

**\$2500** from the NSW Small Business Month Grant Program to deliver a networking event for businesses across the Northern Beaches that supports recovery and growth.

**\$15,000** from the EV Fleets Incentive to support the upgrade of Council's fleet to electric vehicles and install new charging infrastructure.

#### **Department of Creative Industries, Tourism, Hospitality and Sport**

**\$702,488** from the Office of Sport's Surf Club Facility 23/24 Program. The funding will go towards the stage one works of the building extensions and upgrades at North Narrabeen Surf Lifesaving Club (SLSC) as well as upgrading the equipment and furniture storeroom at South Curl Curl SLSC.

**\$300,689** from the Office of Sport's Surf Club Facility 2020/21 Program. The funding supports 3 projects which will create better accessibility for the community.

**\$150,000** from the NSW Football Legacy Fund round 2 to improve the Boondah Reserve amenities.

#### **Department of Regional NSW**

**\$2,000,000** from the Infrastructure Betterment Fund for the Scotland Island Road and drainage network project.

## Awards and recognition 2023/24



### 2023 Xref Engage Awards

- Winner - Employee Engagement Survey – Best Workplace
- Winner - Employee Engagement Survey – Change Champion



### Travellers' Choice Awards 2024

- Winner - Manly Beach – Best Beach in Australia (7th Best Beach in the World)



### iNews Benchmark Awards 2024

- Winner - Application Whitelisting – Best Local Government Project
- Finalist - Installation of SD-QAN & Satellite Solution – Best Telecommunications & Media
- Finalist - New Mobile Devices Managed Service – Best Local Government Project



### 2024 Local Government Excellence Awards

- Winner - Long Reef Surf Life Saving Club & Precinct Development – Asset & Infrastructure >\$1.5million
- Highly Commended - Have Your Say Day – Youth for Youth – Community Development
- Finalist - Multi-Cultural Inclusion Plan – Community Partnerships

- Runner Up - Team 'Beach Please' - Australasian Management Challenge



### 2024 IPWEA Engineering Excellence Awards

- Highly Commended - Taylors Point Bank Stabilization Project – Design & Construction of a Public Works Project (greater than \$500,000 but less than \$5million)



### 2023 Annual Communicator Awards

- Excellence - Be Beach Safe – Social Video Educational
- Distinction - My Place: Manly – Content & Marketing Government & Environmental Sustainability
- Distinction - Rethink. Reduce. Reuse. Draft Waste & Circular Economy Strategy 2040



**LGNSW Excellence in the  
Environment Awards 2023**

- Finalist - Let's ReDirect our Engineered Timber out of Landfill! – Transition to a Circular Economy population >100,000



**2024 National Trust (NSW)  
Heritage Awards**

- Finalist - Clontarf Tidal Pool  
Renewal – Landscape

An aerial photograph of a coastal town, likely in Australia, showing a dense cluster of houses and apartment buildings built on a hillside overlooking a rocky coastline. A road runs along the edge of the cliff, and a sandy beach is visible on the right. The water is a vibrant turquoise color.

# Our Northern Beaches



## Our Community

### Environmental snapshot



**80km**

Coastline



**17km<sup>2</sup>**

Council bushland



**250km**

Creek lines



**1460**

Native plant species



**540**

Native animal species



**637km**

Stormwater pipes



**5**

Aquatic reserves



**350**

Environmental volunteers annually



**>1.9km**

Stormwater networks  
renewed or upgraded annually



**>15,900**

People attend environmental  
education programs annually



**>11 million**

Domestic waste service bin  
lifts from residential dwellings  
annually (garbage, recycling and  
garden organics)



**>280,000  
tonnes**

Waste managed at  
Kimbriki annually



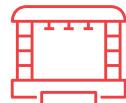
**24**

Ocean beaches



**>790**

Environmental health food  
inspections annually



**6**

Gallery, art and  
performance venues



**36**

Community centres



**122**

Sportsfields



**219**

Playgrounds



**1076**

Volunteers annually



**20,202**

Meals on Wheels  
services annually



**2**

Aquatic centres



**>110,800**

Visits to gallery, art and  
performance venues annually



**6**

Libraries



**9**

Long day care/  
preschool sites

## Our Community

### Economic snapshot



**\$21.10b**

(GRP) Size of local economy  
(NIEIR 2023)



**32,905**

Local businesses (ABS 2023)



**116,671**

Local jobs  
(NIEIR 2023)



**\$3.45b**

Infrastructure assets managed



**54%**

Residents also work in the area  
(ABS 2021)



**>7800**

Subscribers to Beaches  
Biz News emails



**>470**

Leases and licences over Council  
properties managed annually



**844km**

of local roads



**38**

Public wharves managed by  
Council – harbour and Pittwater



**115**

Public Wi-Fi access  
points supported



**>7200**

Pay and display parking  
spaces managed



**>83,000**

public amenity cleaning  
services annually

(NIEIR) National Institute of Economic and Industry  
Research, (ABS) Australian Bureau of Statistics



**15**

Local Councillors



**>22,000**

On the community engagement register



**>215,000**

Visits to Yoursay



**5**

People on the Audit and Risk Committee



**>105,000**

Customer requests received annually



**3**

Budget reviews annually



**4**

Audit and Risk Committee meetings annually



**>1500**

Layers of data on our spatial information platform



**>63,000**

Records enquiries and actions from incoming correspondence annually



**91%**

Of correspondence replied to within 10 days



**91**

Major contracts over \$150,000 managed each year



**166**

Government Information (Public access) Act applications annually

## Our Councillors

The following Councillors were elected in December 2021\* to represent the community on Northern Beaches Council for its second term until September 2024.

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### Curl Curl Ward



**Kristyn Glanville**  
0481 910 045  
[Kristyn.Glanville@northernbeaches.nsw.gov.au](mailto:Kristyn.Glanville@northernbeaches.nsw.gov.au)  
First elected 2021



**Sue Heins (Mayor)**  
**May 2023 - Sep 2024**  
0427 226 453  
[Sue.Heins@northernbeaches.nsw.gov.au](mailto:Sue.Heins@northernbeaches.nsw.gov.au)  
First elected 2017



**David Walton**  
0427 741 824  
[David.Walton@northernbeaches.nsw.gov.au](mailto:David.Walton@northernbeaches.nsw.gov.au)  
First elected 2017

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### Frenchs Forest Ward



**Jose Menano-Pires**  
0481 908 842  
[Jose.Menano-Pires@northernbeaches.nsw.gov.au](mailto:Jose.Menano-Pires@northernbeaches.nsw.gov.au)  
First elected 2021



**Michael Regan**  
8495 6460  
[Michael.Regan@northernbeaches.nsw.gov.au](mailto:Michael.Regan@northernbeaches.nsw.gov.au)  
First elected 2017



**Stuart Sprott**  
0408 678 480  
[Stuart.Sprott@northernbeaches.nsw.gov.au](mailto:Stuart.Sprott@northernbeaches.nsw.gov.au)  
First elected 2017

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**Manly  
Ward**



**Candy Bingham**  
0418 430 544  
[Candy.Bingham@northernbeaches.nsw.gov.au](mailto:Candy.Bingham@northernbeaches.nsw.gov.au)  
First elected 2017



**Sarah Grattan**  
0427 745 673  
[Sarah.Grattan@northernbeaches.nsw.gov.au](mailto:Sarah.Grattan@northernbeaches.nsw.gov.au)  
First elected 2017



**Georgia Ryburn (Deputy Mayor)**  
**Sep 2023 - Sep 2024**  
0481 905 052  
[Georgia.Ryburn@northernbeaches.nsw.gov.au](mailto:Georgia.Ryburn@northernbeaches.nsw.gov.au)  
First elected 2021

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**Narrabeen Ward**



**Bianca Crvelin**  
0481 917 977  
[Bianca.Crvelin@northernbeaches.nsw.gov.au](mailto:Bianca.Crvelin@northernbeaches.nsw.gov.au)  
First elected 2021



**Vincent De Luca OAM**  
0427 218 553  
[Vincent.DeLuca@northernbeaches.nsw.gov.au](mailto:Vincent.DeLuca@northernbeaches.nsw.gov.au)  
First elected 2017



**Ruth Robins**  
0481 914 733  
[Ruth.Robins@northernbeaches.nsw.gov.au](mailto:Ruth.Robins@northernbeaches.nsw.gov.au)  
First elected 2021

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**Pittwater Ward**



**Michael Gencher**  
0481 916 932  
[Michael.Gencher@northernbeaches.nsw.gov.au](mailto:Michael.Gencher@northernbeaches.nsw.gov.au)  
First elected 2021



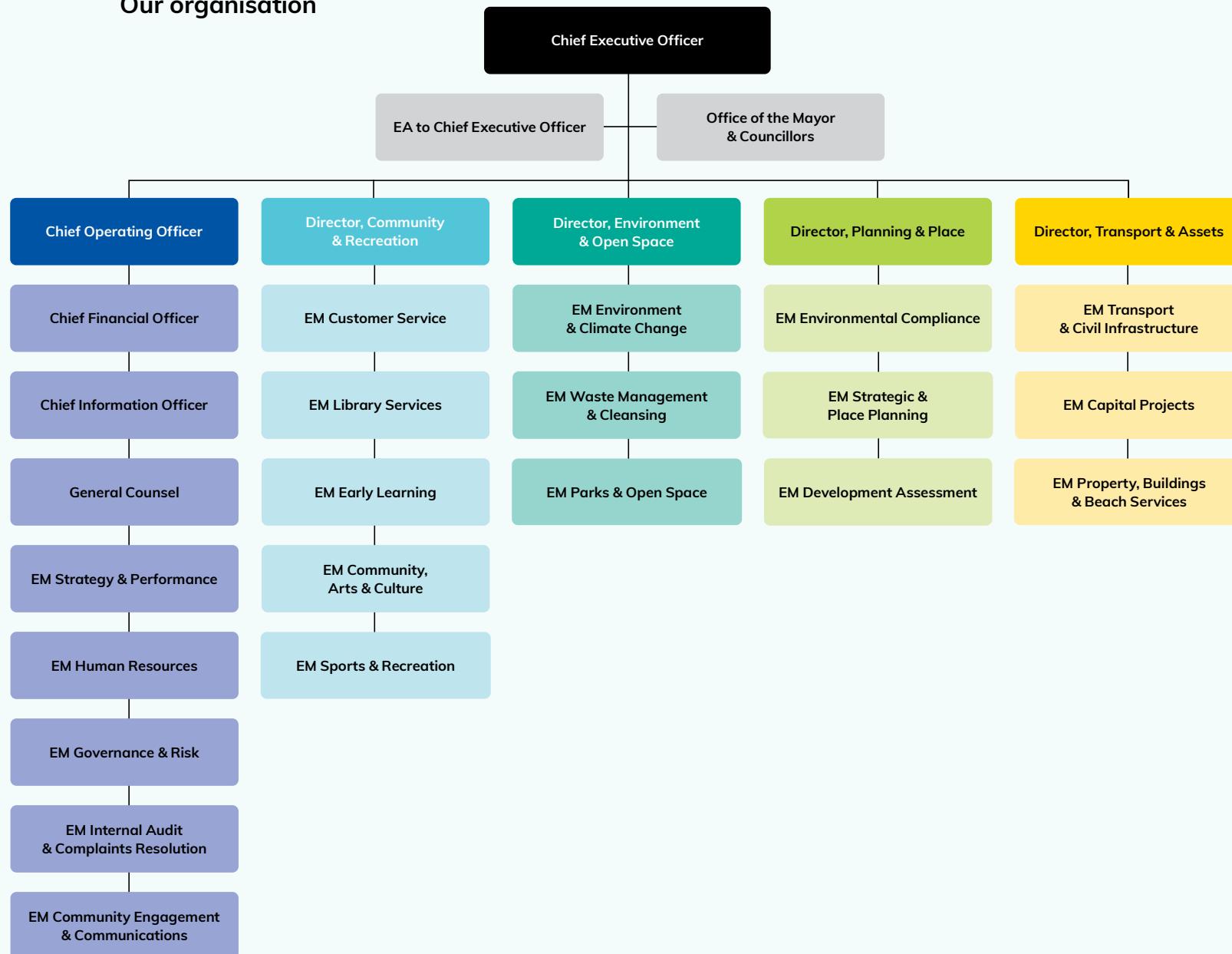
**Miranda Korzy**  
0481 904 173  
[Miranda.Korzy@northernbeaches.nsw.gov.au](mailto:Miranda.Korzy@northernbeaches.nsw.gov.au)  
First elected 2021



**Karina Page**  
0403 961 786  
[Karina.Page@northernbeaches.nsw.gov.au](mailto:Karina.Page@northernbeaches.nsw.gov.au)  
First elected 2023

\* Councillor Page was appointed based on a countback in 2023 to replace Rory Amon who resigned as a Councillor

## Our organisation





## Our Community Strategic Plan



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 CSP 2040 which has a 20-year focus and was adopted by Council in June 2022.



## Community Strategic Plan 2040 outcomes and goals

### ● Environmental

Protection of the environment	<b>Goal 1</b> Our bushland, coast and waterways are protected for their intrinsic value	<b>Goal 2</b> Our environment is resilient to natural hazards and climate change	<b>Goal 3</b> Our community is well-supported in protecting and enhancing the environment, to ensure safe and sustainable use
Environmental sustainability	<b>Goal 4</b> Our community is supported in the sustainable use of resources and working towards net zero	<b>Goal 5</b> Our built environment is developed in line with best practice sustainability principles	<b>Goal 6</b> Our Council is recognised as a leader in environmental sustainability

### ● Social

Community and belonging	<b>Goal 7</b> Our diverse community is supported to participate in their chosen cultural life	<b>Goal 8</b> Our community feels safe and supported	<b>Goal 9</b> Our community is inclusive and connected
Housing, places and spaces	<b>Goal 10</b> Our community has access to diverse and affordable housing options to meet their current and evolving needs	<b>Goal 11</b> Our local centres are vibrant and healthy, catering for diverse economic and social needs	<b>Goal 12</b> Our community has access to spaces that enable healthy and active living and allow for a broad range of creative, sporting and recreational opportunities to be enjoyed

● **Economic**

Vibrant local economy	<b>Goal 13</b> Our businesses are resilient, well-connected and thrive in an environment that supports innovation, entrepreneurship and economic growth	<b>Goal 14</b> Our economy provides opportunities that match the skills and needs of the population	<b>Goal 15</b> Our centres are sustainable, encompassing a diverse range of businesses that attract visitation and provide work, education, leisure and social opportunities
Transport, technology and connectivity	<b>Goal 16</b> Our integrated transport networks meet the needs of our community and reduce carbon emissions	<b>Goal 17</b> Our community can safely and efficiently travel within and beyond the Northern Beaches	<b>Goal 18</b> Our community can easily connect and communicate through reliable communication technologies

● **Civic**

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



# Service Achievements

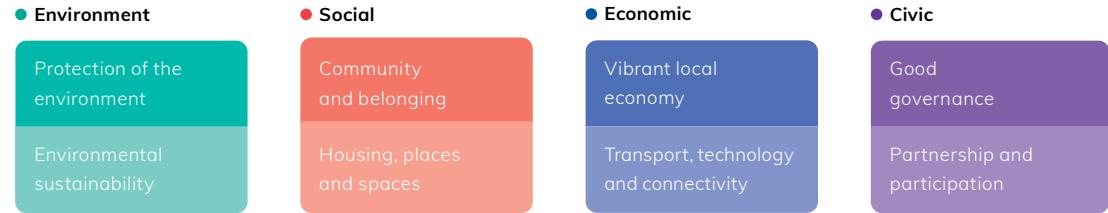


## How to read this section of the report

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.

The following table shows how the 16 key services address the CSP goals.

Key Service	CSP Goals									
Environment and sustainability	G1	G2	G3	G4	G5	G6	G10	G17		
Waste and cleansing	G1	G3	G4	G6	G11	G20				
Kimbriki Resource Recovery Centre	G4	G6	G22							
Community, arts and culture	G7	G8	G9	G11	G12	G22				
Children's services	G9	G12								
Library services	G7	G9	G11	G12	G18					
Strategic land use planning	G1	G5	G9	G10	G11	G13	G15	G19	G22	
Development assessment	G5	G19								
Environmental compliance	G1	G5	G8	G12						
Parks and recreation	G5	G8	G9	G11	G12	G15	G16	G20	G22	
Economic development, events and engagement	G7	G9	G11	G12	G13	G14	G15	G20	G21	
Transport, traffic and active travel	G8	G9	G16	G17	G19	G22				
Property and facilities	G2	G3	G5	G6	G8	G9	G11	G12	G15	G19 G20 G22
Customer service	G20									
Governance and assurance services	G19	G20								
Corporate support services	G5	G18	G19	G20	G21	G22				



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
- Projects
  - a summary of the progress of each operational and capital project

## Environment and sustainability



### Supporting CSP Goals:

G1	G2	G3	G4	G5
G6	G10	G17		

This service delivers programs to protect and preserve biodiversity, manage natural hazards, and improve sustainability for Council and the community. Each year, thousands of community members take part in education and action at our 2 environment centres at Manly and Narrabeen.

#### ● Environment

Protection of the environment

Environmental sustainability

#### ● Social

Community and belonging

Housing, places and spaces

#### ● Economic

Vibrant local economy

Transport, technology and connectivity

#### ● Civic

Good governance

Partnership and participation

## Service achievements

### Coast and Catchments

Council's Water Quality Monitoring Program continued to record the estuarine health of Pittwater and our coastal lagoons, building a valuable record to help better manage them. Staff continued assessment of development applications involving waterways and riparian impacts, stormwater quality management, and coastal legislation and planning controls, with 589 development application referrals completed. Some 381 customer requests have been responded to throughout the year on lagoon, creek and coast matters.

The Collaroy Coastal Protection Works Program continues with the design of rock revetments at Stuart and Ramsey Streets completed this year, with construction anticipated to commence around October 2024. Council continued to work with residents regarding private construction works for permanent protection at Collaroy-Narrabeen beach.

The Valley View Wetland Project at Prosperity Park in Warriewood has been completed. The final stage of the project included over 15,000 terrestrial and aquatic plants being planted. A floating wetland has also been installed in Curl Curl Lagoon to provide improved water quality and habitat.

Council progressed a project with the CSIRO to install low-cost artificial intelligence (AI) sensors inside gross pollutant traps to determine when they are approaching capacity and require cleaning, in addition to identifying pollutant types. A Geotechnical Monitoring Program for Coastal Headlands has been undertaken with improved signage installed along the coast.

### Biodiversity

The Biodiversity team participated in surveys for the Australia Research Council's Urban Rewilding Linkage Grant Project with the University of Sydney. Grant activities included an intensive camera trapping project conducted across 14 Wildlife Protection Areas (WPAs). The project has so far collected close to 2 million images, which have been analysed using AI technology to tag and identify

wildlife captured in the images. To date, there have been 31 species identified, including 26 native and 5 introduced species. The project is ongoing with analysis of data and reporting still to come.

The team has also worked extensively with the Strategic Planning team in the continued development of the Northern Beaches Local Environment Plan and Development Control Plan program, with focus on the Conservation Zones project.

As part of Council's commitment to the conservation of threatened species, staff are piloting Sydney's first artificial nesting platform at Hitchcock Park, Avalon Beach for the Eastern Osprey. Community consultation on the project has recently been completed; a preliminary review of the feedback demonstrates strong support from the community for the project to proceed.

Staff have assessed development applications involving bushland and biodiversity legislation and planning controls, with over 759 development application referrals completed.

The Biodiversity team completed Review of Environmental Factors reports for updated Plans of Management for South Mona Vale Beach, landslip restoration in Killarney Heights, McKay Reserve, Ebor Road Hazard Reduction and Osprey Nest Pole at Hitchcock Park.

Staff delivered environmental education initiatives including the Biodiversity Month wildlife displays, Science Week library presentations and Project Penguin revegetation assistance. As part of the Ocean Care Festival, an education campaign was rolled out to raise awareness of Manly's endangered Little Penguin colony, with a focus on boat strike impacts.

Staff provided specialist expertise in monitoring of the endangered population of Long-nosed Bandicoots at North Head. The work involved extensive trapping and tagging of wild bandicoots in collaboration with NSW National Parks and Wildlife Service.

The team has commenced implementation of the new Northern Beaches Flying-fox Management Plan, with 2 rounds of works undertaken at the Balgowlah colony in response to resident requests.

#### **Bushland management**

The Bushland team completed 42 bush regeneration contracts during the year that has seen restoration progress for 212 bushland reserves. Council completed Crown Reserves Improvement Fund Grant-funded projects at Middle Creek Reserve, Jamieson Park, and Lake Park. Additionally, Council has successfully applied for funding for these projects to continue into 2024/25.

Condition mapping for 435 reserves has been completed. This has included 21.3km<sup>2</sup> of Council's bushland being mapped with 15.8km<sup>2</sup> being identified as condition one bushland (less than 10 percent weed coverage), and less than 1km<sup>2</sup> mapped as condition 5 (over 80 percent weed coverage).

The Bushland team received 788 customer requests this financial year and completed 740 requests, which was up from 727 received and 696 completed in the previous financial year.

#### **Invasive Species**

The Invasive Species team completed 125 vertebrate pests and 90 invasive weed customer requests and conducted over 1200 priority weed inspections during 2023/24. Over the past year, vertebrate pest control has seen the removal of 42 foxes and 323 rabbits.

The team have received significant support from the Department of Primary Industries Weed Action Plan grant this year. They have implemented a strategic long-term program identifying and controlling priority weeds along 200kms of high-risk waterways, and 320kms of high-risk roadways within the Northern Beaches. The regional weed, Pampas grass has been a particular focus for control on both private and public lands in collaboration with several state agencies such as Department of Planning, National Parks and Crown land managers.

The RSPCA Keeping Cats Safe at Home Grant is in its third and final year and progressing well. The past year has seen 50 cat enclosures installed as part of a community cat photo competition, the development of a children's educational book, and community programs subsidising de-sexing and micro-chipping fees for residents.

#### **Bush fire management**

The Bush Fire Danger Period commenced on 1 October 2023 and concluded 31 March 2024. Average fire conditions were experienced throughout the season with several Total Fire Bans declared by the NSW Rural Fire Service; no significant bush fire activity was recorded.

Preparations were conducted well in advance of and throughout the Bush Fire Danger Period. Council inspected and maintained its fire trail networks to ensure trails were open and passable. Council also assisted the NSW Rural Fire Service to promote 'Get Ready Weekend' in September and distributed over 60,000 copies of our 'Bush Fire Preparation' brochure to residents with the October rates notice.

Council inspected and maintained 256 Asset Protection Zones and worked towards preparing 42 Council-proposed sites for hazard reduction burns. Favourable weather conditions saw fire agencies implement 17 burns involving over 24 hectares of Council-managed land, reducing fuel loads to protect the community and our natural environment. Additionally, Council received \$1,404,700 (ex GST) of grant funding allocations from the NSW Rural Fire Service to assist with the Bush Fire Management Program.

#### **Corporate sustainability and climate change adaptation**

The Environment, Resilience and Climate Change team made history this year thanks to a partnership with National Parks and Wildlife Service (NPWS), that saw Palm Beach Headland designated as an Urban Night Sky Place (UNSP) by DarkSky International. This prestigious designation is the first of its kind in Australia and was made possible by the significant efforts of our staff, our partners and the UNSP Working Group. This project highlights responsible lighting practices that ensure

public safety whilst maintaining amenities and supporting the preservation of our night sky. To celebrate this iconic site and its new status as an UNSP, several educational events will be planned in accordance with the UNSP Public Outreach and Education Requirements.

This year Council finalised the Technical Guidelines for Sustainable Design for Council capital works projects. These guidelines assist project managers to identify sustainability opportunities early in the project planning stage.

Council's Climate Change Action Plan, the first action plan created under the Protect. Create. Live - Northern Beaches Environment and Climate Change Strategy, is well underway.

### **Community Sustainability and Education**

Our environment centres at Manly and Narrabeen hosted nearly 2500 school students, with the Kids on the Coast program proving ever popular with over 170 children attending the vacation programs focusing on nature-based education. The team also facilitated preschool programs and additional events including Senior's week, nature journaling, rock platform tours, birding walks and an Earth Hour Night Walk.

Environmental volunteering continued with over 350 active dedicated lagoon, creek, dune and bushcare volunteers contributing their time and skills to improve our reserves and natural areas, across 60 sites with groups meeting 364 days of the year.

Council continued to promote the 100 percent Renewables PPA for businesses and community education around solar, energy, electric vehicles and batteries.

### **Stormwater and Floodplain**

The Narrabeen Lagoon Entrance Clearance Works were completed in late November 2023. The entrance clearance works and beach replenishment on Collaroy-Narrabeen Beach were undertaken from 11 September to 21 November 2023. Over 26,000m<sup>3</sup> was cleared from the lagoon entrance. The lagoon was opened to the ocean following completion of the project. Council was also successful in securing funding for the Narrabeen Entrance Clearance Project 2025 under the 2023/24 NSW Flood Recovery and Resilience Grant Program.

The FLASH Forecasting Tool was developed to improve the flood intelligence support provided by Council to the community and emergency services and to aid Council's flood preparedness and response. The team continued to respond to numerous major storm events included 24 hour/day monitoring of the weather forecast and lagoon levels, predictive modelling, the opening of lagoon entrances and operation of the Manly Dam scour valve.

The Development Control Plan Flood Clause is being updated, in accordance with guidelines from the new NSW Government Flood Risk Management Manual. This includes the incorporation of climate change considerations. Council's Stormwater Asset Management Plan was reviewed and updated in early 2024.

Customer requests for stormwater investigations have been trending downward since the 2022 storms, with 563 received during the year.

Stormwater and Floodplain Engineering team delivered approximately \$8.6M of capital works in 2023/24.

### Project highlights

- Stormwater outfall and associated structures renewal works at Yachtsmans Paradise, Newport
- Major culvert upgrades completed at Garden Street and Powderworks Road, Narrabeen
- Stormwater upgrade works completed at Marine Parade and Whale Beach
- Geotechnical and utility investigations completed to inform detailed designs for Darley Road, Manly
- South Creek stormwater headwall
- Construction works on the stormwater headwall upgrade at Willandra Road, Cromer

- Catchment studies are underway to investigate stormwater overland flooding improvement options at various locations:
  - Palmgrove Road, Avalon
  - Bligh Crescent, Balgowlah
  - Killawarra Road, Duffys Forest
  - Lindley Avenue, Narrabeen
  - Tristram Road, Beacon Hill
  - North Harbour Reserve Balgowlah.

### Annual Electricity Charges 2023/24

In 2021 Council entered into a power purchasing agreement (PPA) for 100 percent renewable energy for its facilities and streetlights. In the 2023/24 financial year Council spent \$5,022,443 on electricity charges. This was a decrease of \$19,902 or less than one percent on last financial year's costs, despite CPI of 3.8 percent (Sydney All Groups CPI June 2024). The cumulative savings against the Long-Term Financial Plan since the PPA began are now \$2.52 million, exceeding the projected \$1.9 million savings in just the first 4 years of the 7-year contract. The purchase of 100 percent renewable electricity through the PPA results in an annual reduction in overall corporate carbon emissions by approximately 20,000 tonnes.

**Protect. Create. Live. – Northern Beaches Environment and Climate Change Strategy 2040 - Snapshot Report 2024**

**Key achievements since adoption of the strategy in December 2019**

- Achieved 2 targets:** Met 2 corporate emissions targets, 9 years early.
- Reduced corporate emissions:** An 80 percent reduction in Council's corporate emissions was achieved through energy efficiency projects and a 7-year deal for 100 percent renewable electricity.
- Championed renewables:** Almost 9000 users clicked on Northern Beaches Council's Solar and Energy webpages resulting in more than 52,000 page views. More than 5292 people participated in the Simplifying Solar Program to support community uptake of solar and batteries. Conducted the inaugural Net Zero Expo with over 1600 registered visitors.

- Protected our bushland:** Mapped the condition of our reserves with 15.8 km<sup>2</sup> rated as Condition 1 (less than 10 percent weed coverage). 1225ha of bushland and coastal dune regeneration is undertaken each year, with over 19,000 new native plants planted last year and more than 162,000 hours spent on bush regeneration over the last 4 years.

- Protected our waterways:** Completed the Valley View Wetland project at Prosperity Park in Warriewood which included over 15,000 terrestrial and aquatic plants being planted. Removed over 10,200 tonnes of pollution from our waterways since 2019.

- Threatened species conservation:** Continued to work with key agencies to support monitoring and conservation of threatened species such as the Eastern Osprey, Caley's Grevillea, Scrub Turpentine, Southern Brown Bandicoot, and the endangered Little Penguin and Long-nosed Bandicoot populations at Manly.

**Protected our bushland**

**1225ha**



Bushland and coastal dune regeneration each year

**19,000**



New native plants planted

**162,000**



Hours of bush regeneration over the last 4 years

**Protected our waterways**

**10,200t**



Of pollution removed from our waterways since 2019

## Preserved the night sky



Palm Beach Headland named Australia's first Urban Night Sky Place

- **Trees planted since 2019:** 36,335
- **Preserved the night sky:** Through the designation by Dark Sky International of the Palm Beach Headland as Australia's first Urban Night Sky Place (UNSP), in partnership with National Parks and Wildlife Service.
- **Prioritised resilience:** Favourable weather conditions saw fire agencies implement 17 hazard reduction burns involving over 24 hectares of Council-managed land, reducing fuel loads to protect the community and our natural environment.

- **Created industry standards:** Developed 2 industry-wide guidelines that help project managers choose more resilient, longer lasting materials for buildings and infrastructure
- **Recognised for excellence:** Attained Silver Member status in the NSW Government's Sustainability Advantage Program, a testament to our journey towards a more sustainable future. Finalist for the Net Zero Award from the Banksia Foundation and NSW Government.
- **Building sustainably:** Developed the Technical Guidelines for Sustainable Design (TGSD) to ensure sustainability and resilience are embedded in project design for Council's asset and infrastructure portfolio.

- **Partnered with the community:** Educated more than 11,450 school children at Environment Centres. Around 350 Bushcare volunteers gave over 38,000 hours to restore natural areas at around 60 sites. Provided seed funding of up to \$5000 for local environmental projects via multiple yearly grant programs. 27 local schools participated in planting more than 1300 plants during School Tree Day. Close to 1000 attended the Coastal Environment Centre's (CEC) Biodiversity Open Day.

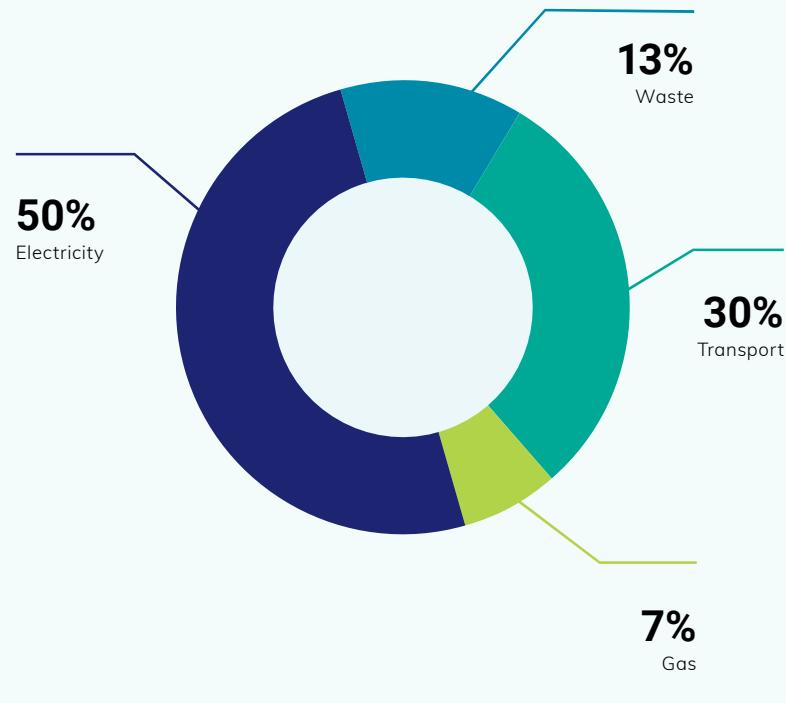


### Want to know more?

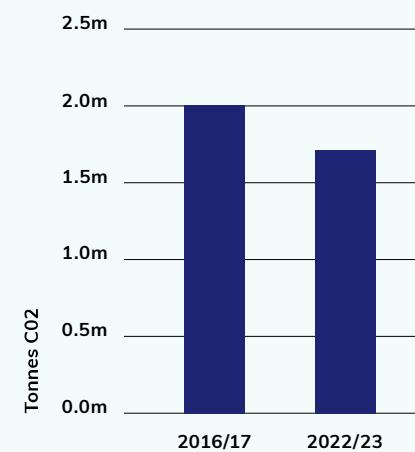
Scan to view our dashboard and learn more about our Environment and Climate Change Strategy.

**Figure 4**  
Community Emissions

Community Emissions 2022/23\*



Total Emissions (tCO2)

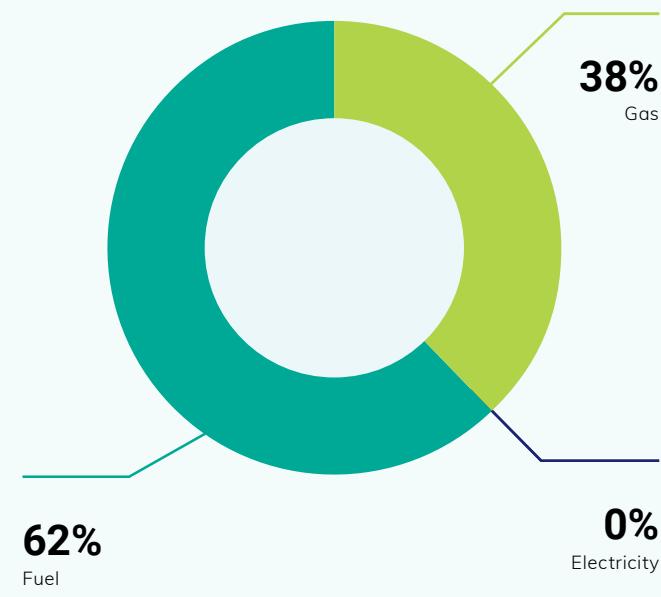


● Electricity   ● Gas   ● Fuel   ● Waste

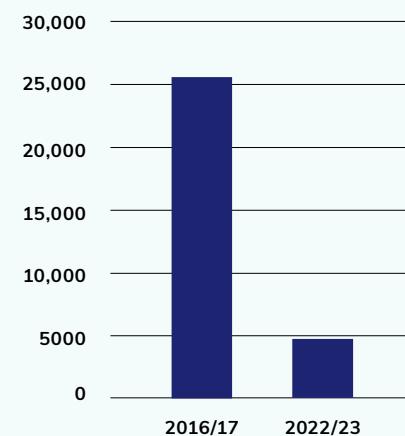
\*Community emissions take additional time to be calculated as they rely on utility data releases and statewide surveys etc.

**Figure 5**  
Corporate Emissions

Corporate Emissions after 2023/24\*



Corporate Emissions total (tCO2)

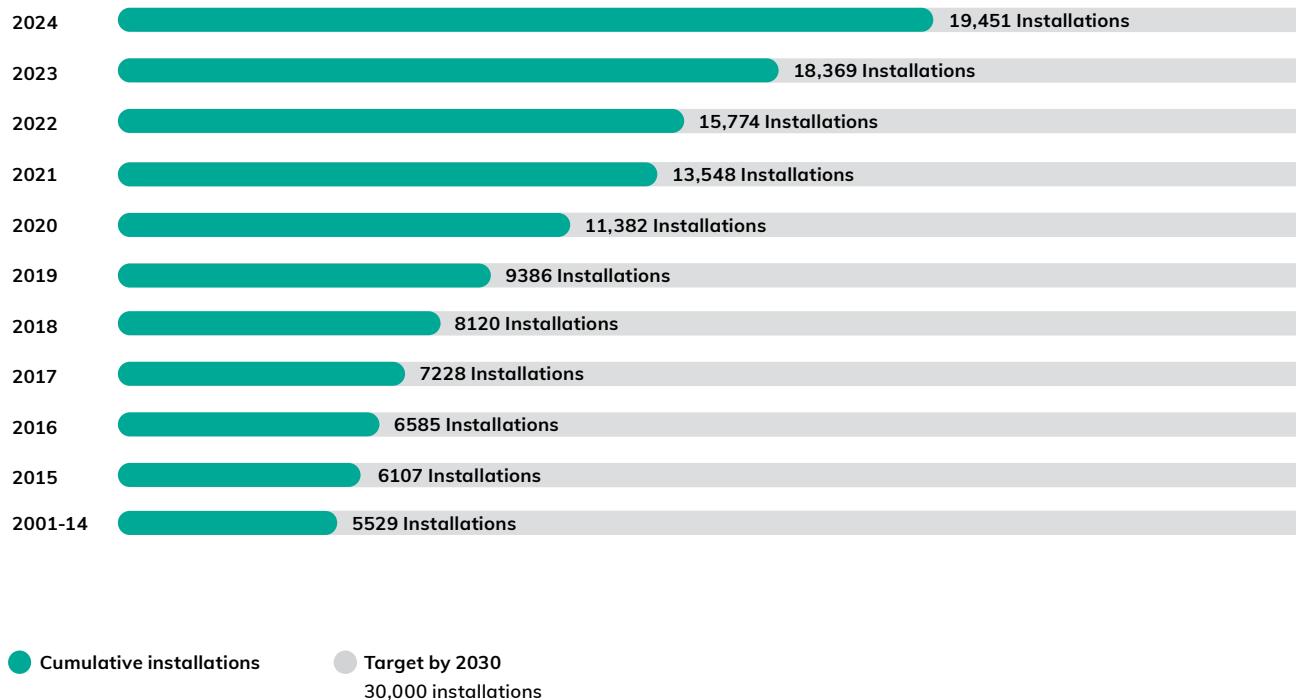


● Electricity   ● Gas   ● Fuel

\*Data reported is for 1 April 2023 to 31 March 2024 to ensure data completeness at the time of annual reporting.

**Figure 6**  
Solar installations

**Solar installations on suitable premises annually**



## Performance

Performance measures	Target	Result 2024	
Number attending sustainability education events	16,000	15,926*	✖
Active Bushland management by contractors (ha)	1200	1192**	✖
Stormwater network renewed/ upgraded in line with the Asset Management Plan (m)	800	981	✓
Required mitigation activity completed for natural hazards (flood, fire, erosion, landslip)	100%	100%	✓
Green House Gas emissions by Council (t CO <sup>2</sup> )	< 6000	4653	✓
Total water use by Council (KL)	< 463,950***	448,566	✓

✓ Achieved target

✖ Target not achieved

\* Wet weather had an impact on the number of attendees, as some events are outdoors

\*\* There was a small reduction in the amount of bush regeneration that was achieved. This was a result of reprioritising sites in response to inclement weather conditions throughout the year.

\*\*\*Target is a rolling average of the previous 5 years.

## Operational projects

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### On Schedule

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**G2** Develop and review flood, bushfire and coastal management strategies and plans

**G3 G4** Expand and improve volunteer, sustainability and environment centre programs in response to community priorities

**G6** Develop and implement a Transition from Gas Plan for Council facilities

**G5** Develop a Northern Beaches Recovery Plan

### Behind Schedule

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**G2 G17** **Investigate and implement viable options to reduce minor flooding on Wakehurst Parkway** – During this financial year, Council's focus was on confirming Transport for NSW (TfNSW) funding approval which was finalised in January 2024. Council also focussed on progressing Oxford Falls Road West Project and achieving concurrence with TfNSW about the ownership of the works at Oxford Falls on Wakehurst Parkway. This was resolved with TfNSW agreeing to take on the latter works in parallel with the other safety and congestion works to be undertaken at the same site in coming months. In the last quarter, Council worked with TfNSW to concur on the funding envelopes, ownership of works, and timing of the Council project. Council also progressed concept design for works at Oxford Falls Road West and will progress that project towards construction during the next financial year.

Concurrently with the above, Council is working on refining the newly identified options for the Bends and will be progressing these in consultation with TfNSW to understand the potential construction impacts on traffic before finalising designs and associated state required approvals. As design progresses for the preferred option identified for the Bends site, design work can also progress at the Sydney Academy of Sport and Recreation site, along with relevant approvals. These will all be supported by consultation with the community.

**G1 G2** **Develop a Catchment Rehabilitation Plan** – This project was postponed in the last quarter of 2023/24 in order to commence the higher priority Open Coast and Lagoon Coastal Management Program (CMP). This particular CMP (which will take a number of years to complete) will be critical for determining how our coastline will be managed into the future. The Catchment Rehabilitation Plan project will recommence in the 2024/25 financial year.

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## Capital projects

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### On Schedule

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#### Stormwater program

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G2 Planned stormwater new works

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G2 Planned stormwater renewal works

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G2 Reactive stormwater renewal works

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G2 Gross pollutant trap renewal works

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#### Water and energy saving initiatives

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G4 G5 Energy Savings Initiatives Program

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G4 G5 Water saving and re-use initiatives

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### Behind Schedule

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#### Coastal protection program

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G2 **Collaroy-Narrabeen Coastal Protection Works** - The designs for the protection works at the road ends of Stuart and Ramsay Streets were completed and construction is now being progressed with tenders closing in late June. Funding for the projects is secured and once a suitable contractor is identified, staff will present the proposal to Council for its approval and commencement of works, expected before the end of the calendar year. Works will include the construction of a revetment seawall at each location with tie-ins to the existing walls, and each will include access by stairs to the beach.

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## Waste and cleansing services



### Supporting CSP Goals:

G1	G3	G4
G6	G11	G20

This service delivers household waste and recyclables collection, as well as processing, recycling and disposal of collected material including bulky goods. The service includes community waste education and behaviour change programs. It also delivers litter removal, beach raking, graffiti removal, street sweeping and removal of illegally dumped rubbish.

#### ● Environment

Protection of the environment

Environmental sustainability

#### ● Social

Community and belonging

Housing, places and spaces

#### ● Economic

Vibrant local economy

Transport, technology and connectivity

#### ● Civic

Good governance

Partnership and participation

## Service achievements

### Waste Services

#### A new Waste and Circular Economy Strategy 2040

Council's new Waste and Circular Economy Strategy 2040 - Rethink. Reduce. Reuse was finalised during the year following extensive research and consultation over a 12-month period. The strategy was adopted by Council in March 2024, sending a strong message that the Northern Beaches will be shifting to a circular approach to waste management aimed at retaining the value of resources for as long as possible in order to benefit the environment, local business and residents.

The strategy focuses on 5 directions, each supported by a range of actions, and represents a new approach to waste management on the Northern Beaches.

- Eliminating waste
- Easy to use waste service
- Tackling priority waste
- Green and clean environment
- Council leading the way.

Since the adoption of the strategy Council has begun the following projects:

- Inviting expressions of interest for a bulky goods recovery from kerbside collection seeking details such as potential collection models, processing options, supply chain details as well as social, economic and environmental benefits from each proposal.
- Developing the 'Bin It Right' behavioural change campaign to deliver education resources to improve use of bin system and resident sorting to maximise recycling.
- Feasibility study to provide a convenient and accessible Northern Beaches Circular Economy Hub by 2030.
- A 'Library of Things' is in its final stages with a site at the Cromer Community Centre planned to pilot the sharing economy.

- Investigating and developing options to prepare for the implementation of pilot programs for food recovery from red bins.

In December 2023 the Waste team won the Transition to a Circular Economy Overall Winner award at the Local Government NSW's Excellence in the Environment Awards 2023, as well as winner of Division C of the Awards for 'Let's Redirect our Engineered Timber out of Landfill'. This was great recognition for our work in recovering engineered timber from landfill to remanufacture into new particle board products.

### **Waste education and community impact**

- The Waste Education team have delivered a broad program of events to support Council's new strategy and to activate a local circular economy over the year.
- 7 polystyrene collections held at Kimbriki and Belrose with over 1000 cars attending and 286 m<sup>3</sup> of polystyrene collected for recycling by local companies Greenwall and Ecycle
- 78 community clean up groups registered as part of Clean Up Australia Day with over 1000 volunteers registered
- 12 local schools attended workshops at the Kimbriki Eco House and Garden
- 6 second hand markets were delivered to promote reuse including the Avalon Car Boot Sale which attracted up to 3000 shoppers and 95 stallholders at each event and in 2024 will celebrate its 10th year.

- 3 Reuse and Recycling Events, resulting in the collection of over 27 tonnes of preloved household items from 1158 carloads of Northern Beaches residents, saving these items from landfill and supporting people in need.
- 2 'Keeping Backyard Chickens' workshops were held along with 2 'Learning to Mend' beginners' courses. Both workshops aim at promoting a circular approach to waste management.

### **Waste Collection Services**

Residents disposed of over 109,000 tonnes of waste through Council services, of which 69,000 tonnes was diverted from landfill to processing and recycling for return to the circular economy. The service provides over 11 million bin lifts per year and visits every residential property on the Northern Beaches 2 or 3 times every week, with over 99 percent bins collected on schedule.

Council's public place litterbin network continued to be upgraded, with replacement of older litterbin enclosures with new ones, meeting Council's Public Space Vision and Design Guidelines.

## Cleansing Services

### **Graffiti removal and bus shelter cleaning**

Council entered into a new contract for graffiti removal and bus shelter cleaning in April, with no interruption to service provision. Since contract inception, the total number of graffiti cases reported by the community has seen a steady decline, from 205 cases in April to 153 cases in May, and 126 in June. Customer satisfaction survey results throughout the last quarter remained above Council's benchmark of 80 percent, a 4 out of 5 on its rating scale.

### **Recycling of street sweeping material**

In April, Council entered into an agreement with Downer EDI to trial the recycling of Council's street sweeping material. Council collects between 2500 to 2800 metric tonnes of street sweeping materials from its local road networks per year. Due to the nature of the material, it was usually landfilled as waste. Downer EDI, through its Reconomy process, offered a second life for these otherwise wasted resources. During the trial period, over 95 percent of the collected materials were either recycled as road paving materials or as compost. Cleansing Services continues to work with Downer EDI to further increase the diversion rate of these resources, as well as further diversifying the materials that can be recycled through this process.

## Performance

Performance measures	Target	Result 2024	
No. participating in education events on waste and circular economy solutions	5000	27,808	✓
Domestic waste diverted from landfill (waste collected from households by Council)	65%	61%*	✗
Domestic waste/capita (kg)	< 420	384	✓
Satisfaction with customer requests on the domestic waste service	80%	83%	✓
Satisfaction with customer requests on cleansing services	80%	86%	✓

✓ Achieved target

✗ Target not achieved

\* Continued slow downturns in the volume of comingled containers and paper being collected combined with reduced diversion from processing red bin waste have contributed to the lower diversion this year.

**Operational projects**

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**On Schedule**

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**G4 G6** Finalise and implement a new long-term waste and circular economy strategy

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**G4 G6** Deliver education campaigns to maximise resource recovery from domestic waste, cleansing and litterbin service

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**G4 G6** Promote innovative opportunities to the community to recycle a broad range of recoverable waste types

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**G4 G6** Investigate and trial options for increased diversion of organics from red waste bins

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**Capital projects**

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**On Schedule**

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**Waste and Cleansing program**

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**G11 G20** Public place bin enclosures

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## Kimbriki Resource Recovery Centre



### Supporting CSP Goals:

G4

G6

G22

Kimbriki aims to deliver long term reliable, responsible and sustainable waste management and recycling services to the local community. It receives over 280,000 tonnes of material onsite each year and around 80 percent of this is recycled. Over 4000 people visit the Eco House and Garden each year for education on sustainability, and to the Buy Back Centre which sells salvaged building materials and furniture.

#### ● Environment

Protection of the environment

Environmental sustainability

#### ● Social

Community and belonging

Housing, places and spaces

#### ● Economic

Vibrant local economy

Transport, technology and connectivity

#### ● Civic

Good governance

Partnership and participation

## Service achievements

### Transforming waste into resources

Over 400,000 vehicles visited the Kimbriki site in 2023/24, bringing in over 280,000 tonnes of material, of which over 80 percent was sent to various recycling partners to be repurposed, recycled and reused. Kimbriki also conducted a wide range of educational workshops, open days and volunteer events to raise awareness of waste management and reuse/repair options as well as supporting Northern Beaches Council's drop off events by receiving and recycling the materials, as well as conducting an in-house campaign to collect polystyrene for recycling via scheduled free drop off days.

With the completion of the Clean Water Diversion System, a series of drains and water management structures encircling the Kimbriki site, 80 percent of stormwater from the local catchment is now captured and diverted and returned to the original water courses below the site. This provides benefits in terms of both the environment and reduced costs by significantly reducing the volume of stormwater coming into contact with waste.

Kimbriki Environmental Enterprises (KEE) commissioned an audit of mixed waste during February 2024 which provided valuable information on materials that could be recovered from mixed waste for recycling. Based on the results of this audit, KEE are preparing a business case to increase recovery from material received as mixed waste at the transfer station.

### Building community skills and reducing impacts

In September 2023, KEE held its inaugural open day for the Hub and Eco House and Garden. This day gave residents the opportunity to tour the operations of the charities reusing resources to keep waste from landfill and support those in need. This was combined with the Eco House and Garden's participation in the Sydney Edible Garden Trail. Due to the positive feedback received, a second open day will be scheduled for late 2024.

In addition to its regular programs, the Eco House and Garden expanded its offering of professional development days with a program for early childhood educators. Staff from Council's Belrose Children's Centre presented a case study on their sustainability journey that has been supported by the Eco House and Garden staff. These are one of several schools and other facilities that have benefitted from incursions to review waste management practices and establish better ways to manage organic wastes on site.

### Performance

Performance measures	Target	Result 2024	
Total waste from all sources diverted from landfill onsite	82%	81%*	✖
Waste diverted from landfill in the mixed waste section onsite from all sources	10%	5.6%**	✖
Compliance with environmental requirements	100%	100%	✓
Reuse and recycling of household problem waste (tonnes)	600	607	✓

✓ Achieved target

✖ Target not achieved

\* An increase in stockpiles of recycled brick, concrete, engineered timber and excavated natural materials (soil) which are not recognised until transported offsite have impacted the annual result.

\*\* KEE continue to work on a business plan to address retrieval of material from mixed waste. The recent waste audit has identified key targets including timber (raw and engineered), metal and demolition rubble and fines. KEE have continued to promote source separation as a cost effective and sustainable option and have reduced the gate fee for engineered timber for 2024-25 to encourage separate drop offs.

**Operational projects**

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**Completed**

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**G4 G6** Research and develop improved resource recovery for specific waste types, consistent with the endorsed annual business plan

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**G4 G6** Develop and improve waste avoidance, reuse and repair initiatives to enhance social enterprise opportunities

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**On Schedule**

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**G6** Improve on-site systems for more efficient separation of recoverable waste loads

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**Capital projects**

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**Completed**

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**Kimbriki improvements**

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**G4** Kimbriki clean water diversion system

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**G4** Kimbriki gas capture system

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**G4** Kimbriki future cell development

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**G4** Kimbriki vehicles

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**G4** Kimbriki renewal program

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**G4** Kimbriki other

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## Strategic land use planning



### Supporting CSP Goals:

G1	G5	G9
G10	G11	G13
G15	G19	G22

This service sets the land-use planning direction for the local government area via the Local Strategic Planning Statement – ‘Towards 2040’. We are responsible for preparing and maintaining local environmental plans and development control plans for the Northern Beaches. We prepare structure plans and place plans to manage growth and development, along with responsibility for Council’s development contribution framework, Aboriginal heritage management, European heritage management, urban design and assessment of planning proposals.

#### ● Environment

Protection of the environment

Environmental sustainability

#### ● Social

Community and belonging

Housing, places and spaces

#### ● Economic

Vibrant local economy

Transport, technology and connectivity

#### ● Civic

Good governance

Partnership and participation

## Service achievements

### **Northern Beaches Local Environmental Plan and Development Control Plan**

On 17 June 2024, Council endorsed the Northern Beaches LEP Planning Proposal for submission to the NSW Department of Planning, Housing and Infrastructure (DPHI) for 'Gateway' determination for formal public exhibition.

The Local Environmental Plan (LEP) Planning Proposal outlines the content and intended effect of the new comprehensive LEP for the Northern Beaches. It aligns with Towards 2040 and the State Government's North District Plan and Greater Sydney Regional Plan - A Metropolis of Three Cities, and informed by technical studies, research, spatial analysis, as well as extensive engagement with the community, Councillors and key stakeholders.

Work on the Development Control Plan (DCP) containing supporting guidelines for land use development is also underway. Council intends to exhibit the DCP together with the LEP Planning Proposal in mid-2025.

### **Local Housing Strategy and Affordable Housing**

Councillors were briefed in November 2023 on the review of the Affordable Housing Policy and several meetings were held with other councils regarding their approaches to affordable housing.

On 25 June 2024, Council resolved to take steps to introduce a 'flat rate' affordable housing contribution for an identified range of development not currently subject to affordable housing contributions.

Council's Local Housing Strategy continues to be implemented through:

- Establishing 'Housing Diversity Areas' allowing dual occupancy and boarding house development in limited areas around identified local centres, as part of the new Northern Beaches Local Environmental Plan Council is working on.
- Separate 'structure plan' processes either completed or in-train for Frenchs Forest, Brookvale, and Mona Vale, providing additional housing supply.

- Requiring a percentage of all new housing in areas re-zoned to permit higher residential densities to be given to Council for use in perpetuity as affordable housing units (including Frenchs Forest, Brookvale, and Mona Vale).

### **Brookvale Structure Plan**

Council endorsed the Brookvale Structure Plan at its meeting on Tuesday 28 November 2023.

The plan will shape the future development of Brookvale over the next 15 years. More than 1350 new homes will be built, with at least 5 percent set aside as affordable housing, and 900 jobs created. There will be more diverse housing, including much needed affordable housing, in one of the most accessible areas on the Northern Beaches.

Additional highlights of the plan include:

- 5000 sqm town square/greenspace and improvements to streetscapes
- a new town centre around the B-line stop

- 2000-2500 sqm of community facilities in the proposed town square
- improved pedestrian and bike connectivity throughout Brookvale.

Council prepared the first 4 technical studies (noise, contamination, heritage, and bushfire) required to implement the plan, and assist in preparing the planning proposal, precinct-specific contributions plan, and development controls.

Council was also successful in obtaining a federal government grant to fund several additional studies to implement the Brookvale Structure Plan.

#### **Frenchs Forest Town Centre Contributions Plan**

On 19 December 2023, Council resolved to adopt the Frenchs Forest Town Centre Contributions Plan 2023. This Plan came into force on 20 December 2023 and replaced the Frenchs Forest Town Centre Contributions Plan 2022. It allowed Council to levy residential contributions rates in accordance with the plan, which are above the \$20,000/dwelling cap.

The plan is based on then Minister for Planning's decision to the draft recommendations by the Independent Pricing and Regulatory Tribunal (IPART) as a result of IPART's review of the 2022 plan.

#### **Draft Northern Beaches Section**

##### **7.12 Contributions Plan 2024**

Following recent legislative changes by the NSW Government, a review of the Northern Beaches Section 7.12 Contributions Plan 2022 was undertaken to ensure it was contemporary and aligned with Council's Delivery Program. The Draft Northern Beaches Section 7.12 Contributions Plan 2024 (the draft plan) was reported to Council on 25 June 2024. At that meeting, Council resolved to place the draft plan on public exhibition.

#### **Manly Place Plan**

The Manly Place Plan was drafted and placed on public exhibition in December 2023. Over 800 submissions were received. The outcomes of the public exhibition together with an updated My Place: Manly document was endorsed at the Council meeting on 6 August 2024.

#### **Morgan Road Planning Proposal (Lizard Rock) submission**

The Planning Proposal was placed on public exhibition from 26 September to 7 November 2023. Council made a detailed submission opposing the Planning Proposal during the exhibition period. Over 3000 submissions were received. The next step will be for the Sydney North Planning Panel to make a recommendation to the Minister regarding the Planning Proposal.

#### **Low and mid-rise housing reforms submission**

In December 2023, the Department of Planning, Housing and Infrastructure exhibited major proposals to increase the density of development across Sydney. The proposed amendments to State Environmental Planning Policy (Housing) 2021 would override Council's planning controls and restrict a local council's capacity to refuse inappropriate development.

Council prepared a detailed submission outlining its concerns with the proposals and held meetings with the Department to identify suitable alternatives to the proposals that would support the provision of more affordable housing in suitable locations across the Council area. Council also hosted 5 community information sessions on the state government reforms in May and June 2024.

#### Performance

Performance measures	Target	Result 2024
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Planning Proposals assessed in accordance with State government timeframes\*:

- basic proposal within 80 working days
- standard proposal within 95 working days
- complex proposal within 120 working days

80%

100%



 Achieved target  Target not achieved

\* Measured from lodgement of the planning proposal with Council via the Planning Portal to Council decision on whether the proposal should proceed for a Gateway determination.

#### Operational projects

##### Completed

**G10 G11 G13** Complete Brookvale Structure Planning and Rezoning - to revitalise Brookvale town centre

##### On Schedule

**G11 G13 G15** Develop place plan for Manly

**G5 G10 G11** Prepare Northern Beaches Local Environmental Plan (LEP), Development Control Plan (DCP) and associated studies  
**G13 G15**

##### Behind schedule

**G11 G13 G15 Develop place plan for Mona Vale** - the procurement documentation for the traffic and parking study has been finalised. Given the imminent release (second half 2024) of the State Government's stage 2 low and mid-rise housing reforms, which could significantly impact potential growth options in and around Mona Vale, it was decided to delay progress of this study and further, more detailed work on the place plan.

## Development assessment



### Supporting CSP Goals:

G5 G19

Council assesses development applications, modification applications and reviews of determinations in line with local and state planning controls. This service also provides a development advisory service to assist applicants in preparing and lodging applications as well as general planning advice to our community.

#### ● Environment

Protection of the environment

Environmental sustainability

#### ● Social

Community and belonging

Housing, places and spaces

#### ● Economic

Vibrant local economy

Transport, technology and connectivity

#### ● Civic

Good governance

Partnership and participation

## Service achievements

### Assessing applications

This year saw a 20 percent decrease in the total number of applications lodged compared to 2022/23, with 1297 development applications, 566 modification applications and 18 review of determination applications lodged for assessment. 88 pre-lodgement meetings and requests for advice were provided. Council determined 1339 development applications, 539 modification applications and completed 15 reviews of determinations.

This year the total value of development applications approved was slightly over \$1 billion, which is comparable to the last financial year.

### Improved internal efficiencies

In December 2023, Council successfully implemented an Application Programming Interface (API) integration between the NSW Planning Portal and Council's core systems. This resulted in efficiencies to Council's internal administration processes which streamlined the application lodgement, formal acceptance, and determination stages through a significant reduction in manual data entry. API integration will be rolled out to other areas of Council within the new financial year.

The development assessment team implemented regular workshops with internal referral departments to share knowledge and provide better assessment outcomes for the community. These workshops covered topics such as stormwater, landscaping, biodiversity and pool fencing requirements.

### Panels

In 2023/24, Council welcomed several new panel members across both the Local Planning Panel and Design and Sustainability Advisory Panel. The new panel members brought a wealth of knowledge and experience to improve outcomes and determinations for more complex applications.

### Improving customer experience

In the last quarter of 2023/24 there was a focus on enhancing the customer experience on Council's website. Significant changes were made to the planning and development pages, including expanding the main menu options and restructuring webpages for improved usability.

## Performance

Performance measures	Target	Result 2024	
Average determination time of 90% of development applications, modifications and reviews (days)	< 75	69	
Outstanding development applications, modifications and reviews older than 100 days (since application received)	< 20%	22%*	

 Achieved target

 Target not achieved

\* Resourcing challenges impacted on this KPI over the quarter. Reducing the number of long outstanding applications remains a focus as these applications are more contentious and complex. Although the annual target of under 20 percent of applications was not achieved, there was an improvement from 34 percent when compared to the end of Q3. At the end of Q4, 88 (22 percent) of applications were over 100 days.



## Environmental compliance



### Supporting CSP Goals:

G1	G5
G8	G12

This service contributes to protecting the environment and keeping the community safe through education, regulation, and enforcement activities relating to pollution, illegal development, fire safety, animal management, food safety, and public health.

#### ● Environment

Protection of the environment

Environmental sustainability

#### ● Social

Community and belonging

Housing, places and spaces

#### ● Economic

Vibrant local economy

Transport, technology and connectivity

#### ● Civic

Good governance

Partnership and participation

## Service achievements

### Environmental health

Environmental health officers completed their food inspection program for 2023/24 achieving the required 100 percent mandatory food inspection rate. This included inspecting 868 fixed, mobile and temporary food businesses. These inspections are necessary to ensure the likelihood of food contamination, bad hygiene and food borne illnesses are eliminated or reduced and that there is no imminent risk to public and/or environmental health.

### Ordinance rangers

The rangers division now has 4 ordinance rangers. The ordinance rangers proactively investigate complex matters relating to dog attacks, pollution, building sites, illegal dumping and other matters requiring an investigative response. Ordinance rangers also support the companion animals education program.

Ordinance rangers and the administrative support team recently conducted 3 successful public education events on barking dogs. The events took place at Mona Vale, Dee Why and Manly. Each event was attended by external professional speakers, with excellent feedback from the community, including suggestions on workshops they want to see in the future. The next event will feature nuisance cat education.

### Ranger patrol

The rangers team continued to proactively patrol the Manly area, ensuring that non-compliance for parking offences was managed appropriately. The team also proactively inspected building sites across the LGA. Rangers worked closely with the environmental compliance building team and issued fines for non-compliance. Swimming pool fence inspections were carried out for 236 backyard pools and spas. Compliance action was taken where necessary to ensure safe barriers were provided. Proactive dog patrols continued across the LGA hotspots. Future pop-up education initiatives will support officers on patrol by educating members of the public regarding responsible dog ownership.

### Internal processes

Council's print and post process has been supported by Council and will continue to be used by compliance staff.

**Performance**

Performance measures	Target	Result 2024	
All mandatory food inspections completed	100%	100%	✓
Respond to public safety and environmental concerns within 24 hours for urgent/high risk requests and within 10 days for non-critical requests	100%	87%*	✗
Follow up of outstanding enforcement actions at 60 days and 90 days	100%	88%**	✗
Respond to companion animal concerns within 24 hours for urgent/high risk requests	100%	100%	✓

✓ Achieved target

✗ Target not achieved

\* Matter of high public and/or environmental risk are being prioritised, representing a satisfactory level of compliance.

\*\* Regular follow-ups ensure outstanding enforcement action is progressed in a timely manner.

<b>Workload Measure</b>	<b>Result 2024</b>
No. of proactive companion animal patrols	380
No. of companion animal investigations	1987
No. of swimming pool barrier inspections	506
No. of responses to liquor application referrals from Liquor and Gaming NSW	94

## Parks and recreation



### Supporting CSP Goals:

G5	G8	G9
G11	G12	G15
G16	G20	G22

This service manages and maintains recreational open space including playgrounds, sportsfields, rockpools, skate facilities, sports courts, public golf courses, town centres and village centres, dog off-leash areas, and gardens and parks, including Manly Warringah War Memorial (Manly Dam) and Narrabeen Lagoon State Park. Tree management and lifeguards are also included in this service.

#### ● Environment

Protection of the environment

Environmental sustainability

#### ● Social

Community and belonging

Housing, places and spaces

#### ● Economic

Vibrant local economy

Transport, technology and connectivity

#### ● Civic

Good governance

Partnership and participation

## Service achievements

### Business Operations and Open Space Bookings

Over 6500 booking applications for the use of Council's Open space were assessed and approved, they include watercraft storage, permits, small events, sporting competition and related activities, working on reserve permits, filming, markets, running a business, mobile food trucks, charity walks/runs, school activities, clean-ups and major events such as concerts, circus, fêtes, cinemas and state and national sporting events.

The online booking system continues to be developed with requests for filming, working on reserves and running a business now able to be booked online, making it a more efficient and accessible process.

Further information to support our sporting groups and local businesses has been added to Council's website. This information aims to help day-to-day users of our open spaces.

Council staff undertook a sportsfield audit during both the summer and winter sports season to ascertain actual use of a sportsfield. This data will help develop the seasonal allocations to ensure they are responsive to our sporting community's needs.

The year also saw the coordination of a range of major events and activities such as NSW Surf Lifesaving Championships, open air cinemas, markets, Beach to Beach, World Surfing League at Narrabeen Beach and international filming including the productions *Anyone but You* and *The Kardashians*.

### Park Assets – Planning, Design and Delivery

The team have assessed and provided Owner's Consent for some 30 community projects on Council land supporting recreational opportunities.

An audit was completed for all light pole structures across the LGA, which helps manage risk and proactive pole maintenance and renewal.

Construction was finalised and a park opening was held for the new Lynne Czinner Park in Warriewood, which has been well received by the community, and completes this local passive recreation precinct for Warriewood Valley residents. The project included the installation of a bridge to connect the park to the popular Rocket Ship Playground and a key active transport link through Warriewood.

New sportsfield lighting was installed at Northern Beaches Secondary Campus - Cromer and also at Curl Curl Softball field, providing better safety and access to sportsfields for the community.

Other completed improvement projects

- Renewal of the Manly to Spit walkway between Forty Baskets Beach and Wellings Reserve, Balgowlah
- Cliff stabilisation at Marine Parade, Manly
- Renewal and upgrading of pedestrian pathway at Bayview

- Foreshore improvements at Warriewood Beach
- Upgrade of Forestville town centre landscaping
- Stage 1 and 2 of the Freshwater Beach Masterplan
- Heritage restoration of Fishermans beach boat winches
- Construction of the commemorative shelter at Manly Dam
- Upgraded playgrounds at Griffith Park, Fielding Reserve and Weeroona Reserves

This area also assesses the impact of developing with:

- 1198 landscape referral responses for private developments were completed during the year, with 90 percent completion within 14 days, ensuring proposals satisfy the landscape outcome objectives of the development control plans.
- 176 parks, reserves and foreshores referral responses were completed during the year, to ensure development will not adversely impact upon public land, ensuring we maintain our parks, reserves and waterways for use and access by the public.
- Planned Council projects under development applications were reviewed by independent and professional experts to ensure protection and accessibility of community assets.

### **Park Operations**

Almost 5000 customer requests in relation to park operations were investigated and responded to in the last 12 months.

Frank Gray Oval won Suburban Cricket Ground of the Year. Cricket NSW awarded the oval best ground of the year for the lower grades in the Sydney Shires competition. There was strong competition with 12 other ovals in the running, judged by the umpires across 4 categories: pitch performance, pitch condition, outfield, and markings and maintenance.

In the last year, more than 2250 tonne of material was applied to sportsfields across the LGA to improve playing surfaces.

The following renovations of sportsfield playing surfaces also took place:

- aerated 115 hectares of land
- fertilised 117 hectares of land
- applied pre-emergent herbicides and insecticides across 112 hectares

- undertook broadleaf weed control across 85 hectares
- installed sand slit drainage at Mike Pawley Oval.

The quality and safety of our recreation areas have been improved with a range of works:

- Over 25,000m<sup>2</sup> of returfing was delivered to improve turf surfaces across the LGA.
- Dune works and replanting programs to assist in storm resilience, foreshore stability and habitat are ongoing at North Curl Curl and North Narrabeen.
- Commenced the dune profiling works at North Narrabeen (Birdwood) Dune to improve beach safety surveillance and provide revegetation opportunities.
- Continued Curl Curl dune track work and weed control.

### **Tree Services**

Over 6725 trees planted in the last year. The Greening Brookvale project was completed which consisted of the planting of 100 mature trees including Golden Pendas and Waterhousias through the heart of Brookvale's business district.

Council received and assessed 789 private tree applications, and 5588 customer requests for public trees.

### **Open Space and Recreation Planning**

Our recreation planning projects provide sustainable options for meeting our community's future sport and recreation needs and support sustainable land use management. Projects completed include an Indoor Sport and Recreation Needs Study, the Crown Land Categorisation project and several Plans of Management (PoM) projects.

PoM's guide the use of Council land. This year a draft PoM and community engagement was completed for North Narrabeen Reserve, Mona Vale Beach and Seaforth Oval, and a new PoM was adopted for land on Hudson Parade, Clareville.

To enhance the safety of our open spaces a refreshed Alcohol Prohibited Areas plan was approved for our parks, reserves and beaches.

A new Sporting Excellence Recognition Program was developed to recognise the sporting achievements of our community via the relaunch of the Manly Pathway of Olympians and Paralympians and a new online Sporting Hall of Fame.

A new community garden location was approved at Annam Road Reserve, Bayview.

Several naming proposals were approved including the Guganagina (Kookaburra) lookout.

Manly Warringah War Memorial State Park Advisory Committee met 4 times during which a range of strategic matters and projects were discussed and initiated. The Committee instigated stage one of a water quality research project for Manly Dam, and this was completed.

Our Sport and Recreation Infrastructure Grants support sporting clubs to undertake various improvements. Grant projects completed this year were:

- green and bunker upgrades at the Long Reef and Mona Vale Golf Courses
- conversion of an Allambie Heights tennis court to a hard court
- equestrian course upgrade at JJ Melbourne Hills Memorial Reserve
- Beacon Hill Reserve clubhouse upgrade
- new Seaforth Oval cricket facilities
- a new path and seating at the Avalon Beach Reserve courts.

#### **Keeping everyone safe at the beach**

During the 2023/24 season there were over 10 million people who visited our 21 patrolled beaches. In this period there were 821 rescues and 5521 first aid cases requiring attention. There were also 551,494 preventative actions undertaken by the lifeguards and volunteer lifesavers. These actions primarily involve directing people to safety including asking them to stay between the flags, move away from rips and keeping board riders clear of the flags.

## Performance

Performance measures	Target	Result 2024	
Rockpools cleaned weekly during summer season and every two weeks outside of summer	95%	99%	✓
Sportsfields mowed weekly in summer playing season and monthly in winter	95%	99%	✓
Number of trees planted on public land per year	5000	6725	✓
Availability of sportsfields, out of school hours (playing hours/ week)	>4,600	4615	✓

✓ Achieved target

✗ Target not achieved

## Workload Measure

### Result 2024

Number of preventative actions by professional lifeguards on patrolled beaches	551,494
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## Operational projects

### Completed

G12	Development of the Indoor Sport and Recreation Strategy and action plan
G12	Finalise the Tree Canopy Plan

### Behind schedule

G12	Install lighting and irrigation at Freshwater High School - Review of Community engagement feedback from 700 submissions completed for preparation of engagement report. Other competing priorities have delayed the completion of engagement report. Owners Consent from the Department of Education to lodge a Development Application has been received and it is expected that it will be lodged later in 2024.
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**Capital projects****Completed****Foreshore and building improvements****G12** Warriewood Beach foreshore upgrades**G12** Foreshore renewal program**G12** Dinghy storage**G12** Tidal pools refurbishment**Playground Improvements****G12** Griffith Park Playground upgrade**G12** Fielding Reserve, Collaroy new playground**Recreational trails****G12** Recreational trail renewal program**Reserves and parks improvements****G12** Lynne Czinner Park, Warriewood new park**G9 G12** Manly Dam Memorial Shelter and Accessibility Works**G12** Sports Club Capital Assistance Program**G12** Aquatic Reserve, Frenchs Forest sportsfield lighting**G12** Seaforth Bike Park**G12** New basketball facilities**Town centre and village upgrades****G11 G15** Commercial centre upgrade program**G11 G15** Triangle Park North – Dee Why Town Centre**On schedule****Foreshore and building improvements****G12** Freshwater Beach Masterplan implementation**G12** Little Manly Beach Masterplan implementation**G12** Clontarf Masterplan implementation**G12** Bayview seawall and path**Reserves and parks improvements****G12** Warriewood Valley – public space and recreation**G12** Reserve renewal program

## Behind schedule

### Foreshore and building improvements

**G12** **Manly Life Saving Club** - The DA is expected to be submitted next financial year. The site is extremely complex, and many factors require consideration compared to a usual projects concept design.

**G12** **Surf Life Saving Club minor renewal works** - This works program delivers minor works and planning for Surf Lifesaving Clubs:

- Warriewood SLSC (building upgrades) which is due to commence next financial year. Works on the Warriewood SLSC was delayed due to cost escalations requiring rescoping of the project.
- North Narrabeen SLSC - the extension DA for the North Narrabeen SLSC has been lodged and is awaiting determination
- South Narrabeen SLSC - store room completed
- Freshwater SLSC - extension DA submitted by the SLSC
- North Steyne SLSC - community engagement on extensions completed (project delivery is currently on hold)
- Newport SLSC extensions flume test modelling is progressing.

**G12** **South Collaroy foreshore renewal** - Construction works associated with this program have been deferred to winter of 2025 to avoid constructing over the busy summer period that would include significant periods of pool closures and restricted pool access overall. Design work has commenced and environmental approvals and communications for the project are being prepared. These will be used to create tender documents to procure a contractor to undertake works.

**G12** **Rockpool renewal program** - Delayed due to time required to complete detailed design and tender process for the Mona Vale rock pool. Construction due to commence in late 2024.

### Playground improvements

**G12** **Playground renewal program** - Winneremmy Bay Playground renewal delayed due to shipping delays for equipment.

**G12** **Trafalgar Park, Newport Playground upgrade** - Delayed due to wet weather - construction has commenced and due to be completed August/September 2024.

**G12** **Dee Why Beach (Michaela Howie) Playground upgrade** - Stormwater infrastructure was planned to be upgraded prior to the playground works. Following a delay in the stormwater design it was decided that playground works would proceed first. This change in program scheduling caused to a delay in the delivery of the Michaela Howie playground works. Tender process has commenced, and construction is due to completed by December 2024.

### Recreational trails

**G12 G16** **McKillip Park, Freshwater boardwalk** - The design is complete for the McKillip Park Boardwalk project, but there is insufficient budget to construct the boardwalk. Discussions have been held with the funding provider to submit an alternative project in the area to undertake with the funding.

**G12 G16** **Manly Dam boardwalk** - Delayed due to time required to complete a design that meets requirements of this natural site. Construction has commenced and is due to be completed by December 2024.

**G12 G16** **Manly Dam Mountain Bike Trail Upgrade** - Trail works are continuing on the 19th hole route and have commenced on the Bantry Reserve section with expected completion by end of June 2024. Work has been delayed due to poor weather.

Following initial advice received from NSW Heritage on the Manning Street realignment, Council has prepared a formal application for further assessment and approval from Heritage NSW. This work is expected to start later in 2024. The delay in the review of the Manning Street realignment by Heritage NSW means the project is behind schedule.

#### Reserves and parks improvements

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**G12** **Beverly Job Reserve, Narrabeen youth space** - Construction has commenced on this project with anticipated completion in winter 2024. Work has been delayed due to ground conditions being too wet to commence works.

**G12** **Frenchs Forest Precinct park upgrades** - Delayed due to additional funding requirements which subsequently delayed finalising the tender process. The lead contractor has been engaged with construction proposed to commence September 2024.

**G9 G12** **Ivanhoe Park masterplan implementation** - The park area where the Child Care Centre is located was planned to be upgraded in 23/24 when this building was removed. The removal of this building has been delayed due to wet weather so the park area upgrade has been delayed until 24/25.

#### Sportsground improvements

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**G12** **Sportsfield renewal program** – Seaford Oval lighting has been completed. Renewal of Avalon Golf Course is delayed due to ground conditions.

**G12** **Warringah Recreation Centre, North Manly upgrades** - Design development and investigations for the new recreation centre are ongoing following the recent community engagement.

#### Town centre and village upgrades

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**G12** **Commercial centre renewal** - Delayed due to time required to update the design for Thomas Stephens Reserve, Church Point, in response to community feedback. Design due to be completed by October 2024 and then commence tender process. Construction planned for winter 2025.



## Children's services



Supporting CSP Goals:

G9 G12

This service provides early learning for young children at 9 sites, including long day care and preschool, as well as supporting family day care at up to 50 locations. The service also includes school holiday programs for children aged up to 11 years at 3 locations.

● Environment

Protection of the environment

Environmental sustainability

● Social

Community and belonging

Housing, places and spaces

● Economic

Vibrant local economy

Transport, technology and connectivity

● Civic

Good governance

Partnership and participation

## Children's Services Strategy

Actions in the Children's Services Strategy were progressed with a focus on:

- Developing and implementing a community engagement and outreach program that showcases how Council's approach to its delivery of children's services helps to grow future leaders of the Northern Beaches community.

All early learning centres hosted parent information evenings for families to meet the educators and understand the room routine and centre programming and practice.

Brookvale Children's Centre held an event with families regarding child safety. Information on child safeguarding policies and procedures were shared, discussed, and were well received by families with one family commenting: "I absolutely loved hearing the initiatives / discussions you have implemented within the centres in order to keep our kids safe and showing our kids the way to play, both incredibly important pieces to our children's lives now and for the future."

Family Day Care created postcards for local letterbox drops that explained this care type and provided the community with contact details of the educator offering quality education and care in their neighbourhood.

Northern Beaches Family Day Care were selected by the NSW Office of the Children's Guardian to participate in filming video resources on the Child Safe Standards. This is an exciting opportunity to connect with the community to showcase the delivery of Children's Services programs. These videos will support upskilling and staff training in strategies for ensuring a safe and skilled workforce as part of family day care service.

The Australian Children's Education and Care Quality Authority (ACECQA) also contacted Family Day Care to participate in a StartingBlocks.gov.au video and photography project. The video campaign captures the benefits of education and care, as well as photography that supports the campaign and demonstrates key National Quality Standards concepts.

Children's Services educators, directors, Family Day Care coordinators and Vacation Care educators attended the Children's Services Conference with the theme - Visions of the Future. This was an opportunity to connect and network with other educators across Northern Beaches Council and further our professional development. The professional development areas included:

- Sustainable Actions with Damon Gameau
- Inclusive Practices with Sam Newbury
- Science, Technology, Engineering and Maths with Little Scientists and Dr Shirley Wyver
- Be You, the national mental health initiative for learning communities in Australia, presentation encouraging educator wellbeing and self-care.

For Early Learning Matters Week, Narrabeen Children's Centre hosted an event to showcase the work of educators and the importance of the provision of quality early childhood education and care. Several local MPs and Councillors attended the event, gaining a better understanding of the service delivery and the challenges faced in terms of staffing shortages and ensuring inclusion support is provided to families across the Northern Beaches.

#### **Community connections**

Belrose Children's Centre was awarded the Excellent rating by the ACECQA for the second time. The centre is now one of only 30 services nationally that hold this rating. A presentation ceremony for the Excellent rating took place with delegates from ACECQA, Belrose Rural Fire Brigade, Belrose Public School and Kimbriki Eco House along with Mayor Sue Heins, Councillors, educators and children. The Vacation Care team has deepened connections with the local older residents. This has included visits to Hardi Aged care

and BUPA Aged Care to deliver baked treats and play games with the residents.

Brookvale Pre-school and Children's Centre hosted a parent information evening for families to explain child protection strategies in our service, receiving meaningful feedback and engagement from families in support of child safe protective behaviours.

The centre also held a parent led information session, with a parent that works for NSW Health presenting an information session around child nutrition and fussy eating.

All centres hosted a Special Friends afternoon tea for mothers/ fathers/ grandparents and special friends to share social moments and connection building. Family information nights also took place for families to learn more about what their child does throughout the day and to hear from guest speakers from local schools, presenting information on Transition to School, how to best prepare children for school and how our program is supporting school readiness.

The Roundhouse Children's Centre had a visit from Teachers Pups a dog safety education program. Vanessa brought in her dog Luca and familiarised the children with how to pat a dog, how to approach a dog and what to do if a dog runs towards you. This was enjoyed by all and a great way to show safety around dogs.

### **Committed to sustainability**

Narrabeen Children's Centre continued its bread tag sustainability program with a donation coming via a community member who had driven with donations all the way from Leeton during a visit with the family. These cumulative donations from the community will be forwarded for recycling as part of the Bread Tags for Wheelchairs (for Africa).

Narrabeen Children's Centre program across all rooms was enriched through presentations by the Coastal Environment Centre, with Steve "the Reptile Man" referencing reptiles in our environment including blue tongue lizards, sharing how native Australian reptiles and amphibians play an important role in our environment.

### **An inclusive place**

Family Day Care developed and distributed an Inclusive Environments Good Practice Audit – allowing educators to reflect on their environments and empowering them to make changes and improvements to ensure all children are included.

Assisting educators to embed Aboriginal and Torres Strait Islander perspectives in their curriculum via practical ideas shared in the service newsletter "Embedding Aboriginal and Torres Strait Islander perspectives into practice", participating in community events including 'Floral Fridays', Reconciliation Week, New Moon Ceremony (Manly Warringah Pittwater Aboriginal support group) and Sky Story, Our Story (Department of Education).

Brookvale Preschool was successful in obtaining grant monies to create a unique and defined sensory space in a quiet area to support children with learning challenges and children with additional needs by allowing them quiet time and a focus of play with sensory motivation resources.

Educators across our early learning centres attended an online workshop hosted by Robyn Papworth focusing on inclusion and practical strategies to use within the environment to support children with additional inclusion rights. Robyn is a developmental educator who helps children improve their learning and development through movement activities and play-based learning strategies. Educators have been implementing suggested strategies with great outcomes.

**Performance**

Performance measures	Target	Result 2024	
No. additional needs and diverse socio-disadvantaged children enrolled in childcare services	60	85	✓
Childcare services that meet/exceed standard for the National Quality Framework	100%	100%	✓
Parent satisfaction with Children's Services (client survey of family and long day care, vacation care and preschool)	80%	96%	✓

✓ Achieved target

✗ Target not achieved

**Capital projects****On Target****Children's Services**

G9 G12 Children's centres works program



## Community, arts and culture



### Supporting CSP Goals:

G7	G8	G9
G11	G12	G22

Supporting our vision for a safe, inclusive and connected community, Council leads and enables a wide range of community, social and creative initiatives. The activities of this service build social capital, community resilience and enhance the wellbeing of the Northern Beaches community.

We work to support and strengthen communities and the social and cultural sectors through the facilitation of programs and services that build the capacity of the community, with a focus on priority populations that include older people, people living with disability and young people.

Our community centres, cultural facilities, arts and cultural programs, regional art gallery and museum and performing arts centre provide opportunities to contribute and participate in cultural activities that bring people together for a rich cultural and social life.

#### ● Environment

Protection of the environment

Environmental sustainability

#### ● Social

Community and belonging

Housing, places and spaces

#### ● Economic

Vibrant local economy

Transport, technology and connectivity

#### ● Civic

Good governance

Partnership and participation

## Service achievements

### Socially sustainable Northern Beaches

The Better Together 2040 Social Sustainability Strategy is now in its third year of implementation. The Better Together leadership group met quarterly, and the second Better Together forum was delivered in November 2023, with over 50 participants representing more than 25 social services, discussing the impacts of social sustainability on the Northern Beaches.

Council adopted its first Multicultural Inclusion Plan – Championing Diversity 2024-2029 in May 2024 which sets out 5 years of actions to enable people from multicultural communities to feel welcome and participate in civic life.

### Community Centres

Council continues to work on the strategic directions of the Community Centres Strategy, to provide community centres that are welcoming and inclusive for all. There are over 400 regular groups who hire the spaces on a regular basis, and many more casual and one-off events across the year.

The community centres team continues to develop and enhance the online booking technology for a more accessible, user-friendly customer experience.

In mid-2023 the Mona Vale Performance Space opened for both school and community use. Located on the site of Mona Vale Public School this state-of-the-art community performance space operates under a joint, shared use agreement between Council and the Department of Education. Council manages the community use of the space outside of school hours.

At its meeting on 30 April 2024, Council approved The Burdekin Association to expand its youth services in the former Council Customer Centre at Avalon Recreation Centre.

In April, work also officially began on the construction of the Warriewood Community Centre on the site of the former demolished Nelson Heather Centre, corner of Jackson and Boondah Roads, Warriewood. It is anticipated the new centre will be completed in late 2025.

### Empowering young people and families

The 2024 Youth Week program was co-created with Council's Youth Advisory Group (YAG) and Avalon Youth Hub's Youth Advisory Group, partnering with 15 stakeholders on 31 events and over 2300 young people. Highlights included the 21st year of the Northern Composure Band Competition and a new 3X3 Basketball Showcase with over 46 teams.

Council's YAG worked with the Beaches Leadership Team, a collection of local school captains, to host the 3rd annual Have Your Say Day. There were over 200 participants including local councillors and local Members of Parliament, school leaders and the general public.

The event featured 8 presentations by young people on issues important to them and a report with a summary of survey results from over 600 local young people aged 12-17. Council staff presented the initiative at the 2023 NSW Youth Action Conference and won a Highly Commended award at the 2024 LGNSW Excellence Awards.

Council continued to collaborate with the Northern Region Network of Councils, leading a webinar by Professor Tony Attwood: *Navigating Autism at Home and School* for parents, carers and school educators. The webinar had 720 registrations and an additional 433 views from Council's website.

The Adolescent and Family Counselling Service provided over 900 free client counselling sessions to young people and their families. The service also hosted parenting programs and a youth social club, reaching a further 100 people.

### **Supporting Seniors**

In March 2024, Council held the Seniors Festival, with 2 expos and over 60 programmed activities across the Northern Beaches. The expos showcased 50 local groups and organisations, along with performances and presentations. Over 200 seniors attended the events.

Council printed and distributed 8000 copies of the updated 2023-2025 Seniors Directory to relevant services and centres across the Northern Beaches.

Council continued to implement actions in the Dementia Friendly Organisation Action Plan including support for the Northern Beaches Dementia Alliance.

Meals on Wheels delivered over 20,000 meals to older people in the community to enable them to live at home for longer and prevent social isolation. This included more than 730 community lunch and social outing meals that increased social connections for older people.

### **Community Development**

The 2023/24 Community Development Grants Program supported 30 community organisations with a total of \$159,642 in funding, through the Community Development Grants Program (\$90,000), a new Small Grants Program supporting new and smaller community groups (\$30,000) and the Youth Voice Grants program supporting young people at the Northern Beaches PCYC (\$39,642).

As part of the It Takes a Village program, there were 31 Meet Your Neighbour party street closures, attended by over 2000 residents. Attendees made between 5 to 20 new social connections with 98 percent of respondents indicating they felt more connected to their neighbours following the event.

A new Welcome to the Northern Beaches multicultural resource was printed and distributed across all libraries and customer service centres, providing information on relevant services and opportunities for community participation for newly arrived people from multicultural

communities. The resource was translated in Arabic, Hindi, Nepali, simplified Chinese, Spanish and Tibetan.

Council coordinated an LGBTQ+ working group with local stakeholders to identify key actions and strategies to make the Northern Beaches safer and more inclusive for the LGBTQ+ community. Council staff commenced these actions, including engaging with other community and business stakeholders.

Council continued to support various social services initiatives including a Disability Services Expo for International Day for People with Disability, with 49 exhibitors and over 80 community members; the 16 Days of Activism and Beaches Says No To Violence campaigns; and a Services Expo for Mental Health Month, with 20 local mental health service providers.

### **Community Safety**

Council continued to lead a coordinated response to community safety in the Northern Beaches through implementation of the Community Safety Plan 2021 – 2026 actions; consultative meetings with local Police, services and other stakeholders; and collaborative assessment and response to issues and locations of concern.

The Community Safety Advisory Committee considered a range of community safety related issues including housing and homelessness, e-bikes, youth, LGBTQ+ and multicultural communities.

Council hosted the Supporting Victims and Survivors of Sexual Assault professional development webinar for 87 service providers and also developed online and printed resources to support community members impacted by sexual assault and to assist local services to respond to disclosures.

Council established a new online resource hub in support of community members experiencing financial hardship.

### **Valuing volunteers**

Over 900 volunteers actively supported the Northern Beaches community and Council teams this year, 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.

Council hosted the annual Australia Day Awards, recognising 12 Northern Beaches residents in an evening presentation at Glen Street Theatre. This included recognition for the Citizen of the Year, Jimmy Artega, Senior Citizen of the Year, Aileen Ogilvie, and Young Citizens of the Year, Lachlan O'Callahan and Cooper Morgan. A further 9 worthy community members were recognised with Outstanding Community Service.

### **Arts and Culture**

Throughout 2023/24, programs and key priorities were delivered from the Arts and Creativity Strategy.

In August 2023, 3850 visitors attended the third Environmental Art and Design Prize, an increase from the previous year's visitation. There was also good attendance at 4 public programs. The call-out for the 2024 Environmental Art and Design Prize attracted over 680 entries from across Australia, up from last year, with 200 finalists selected for the exhibitions in 3 of Council's cultural venues.

The Manly Art Gallery & Museum (MAG&M) presented a total of 18 exhibitions, including the refreshed Out Front 2024: 30 Years of Express Yourself alongside Bleeding Hearts and Morning Glory: Artwork by Guy Fredericks & Chloe Watfern with Studio A, which included collaboration with the local neurodiverse community at Bushlink. Daniel Mudie Cunningham: Proud Mary, the artist's multi-year reflection on aging and mortality was presented as part of the official Sydney Gay and Lesbian Mardi Gras festival.

2024 marks 100 years of collecting at MAG&M for which 3 special collection-focussed exhibitions and 4 drawing masterclasses were presented, as well as funding received for a new collection management system which will see the collection online and fully accessible for the first time.

Implementation of the MAG&M Fundraising Strategy 2024-2030 progressed with the launch of online and front-of-house donation capabilities, in addition to a fundraising morning tea in support of the Collection 100 acquisition appeal. The MAG&M volunteer program continued to grow, and public programs included curator talks, artist panel discussions and life drawing sessions at MAG&M and Mona Vale. The Design Shop continued to support and promote 35 local designers, makers and artists.

The Coast Walk Public Art project at McKillop Park Freshwater, Signal Fire by mili mili, was launched, and planning continued on the upcoming public art project at Collaroy Beach. New street art projects were completed at North Curl Curl Community Centre and Mona Vale Memorial Hall. A new work for Manly Art Gallery & Museum, an illuminated artwork by Elliott Routledge, was installed.

The Arts and Creativity grants were awarded to 27 projects across a range of artforms including visual arts, music, creative writing, theatre, film and dance. Avalon Creative Space, Curl Curl Creative Space and Mona Vale Creative Studios and Gallery hosted exhibitions and associated workshops and events, while Weaving Bridges evolved into Weaving Stories and attracted strong support and participation again this year. Multi-media performance artist, Katherine Butcher engaged well with the community as the Eramboo Artist in Resident in 2024.

### **Glen Street Theatre**

2023/24 was a record year for Glen Street Theatre staging 380 events for the Northern Beaches community and attracting over 74,000 audience members. The ongoing diversification of programming saw an expansion of film, comedy, tribute and literary events indicating a high level of demand from the community to engage in a wide variety of live performance and cultural activity.

Glen Street Theatre was recognised for its leadership working in a local government environment and engaged by the national peak body, PAC Australia, to present training as part of sector development initiatives in the Presenter Training (Australia and New Zealand) and the Tour Producer Training Programs.

A key digital transformation project was completed with the launch of a new ticketing software solution. This improvement in ticketing services delivery provided customers with greater digital access, easier purchase pathways and more flexible self-service options.

In partnership with the Northern Beaches Council sustainability team the venue successfully received \$71,812 in Community Building Partnership grant funding to transition the theatrical lighting system to LED fixtures. This change will provide better environmental and cost efficiency outcomes and is due for completion in the first quarter of 2024/25.

**Performance**

Performance measures	Target	Result 2024	
No. volunteers who actively participate in ongoing Council programs	1500	1076*	✖
Community centres: no. people attending	1,000,000	1,018,220	✓
Community centres: hirer satisfaction (mean score out of 5)	4.00	4.26	✓
No. meals services	18,000	20,202	✓
No. sessions of youth and family counselling	850	935	✓
No. participants in community development programs and projects	8500	10,816	✓
No. attending arts and culture events / performances	105,000	110,838	✓
No. networks and partnerships with community groups/ organisations	25	34	✓

✓ Achieved target

✖ Target not achieved

\* An over estimation was made in setting the target for volunteers due to an issue with the annual calculation of volunteer numbers. This KPI has been corrected for future reporting.

Workload Measure	Result 2024
No. information and referral enquiries	470

**Operational projects**

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**Completed**

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G9 Develop a Multicultural Inclusion Plan

G9 Implement Youth Voice Grants Program

**On schedule**

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G9 Plan for an integrated community and cultural hub at Mona Vale

G8 Develop a Community Connection Action Plan

**Capital projects**

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**Completed**

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**Community Centre Improvements**

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G12 Community buildings works program

**On schedule**

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**Community Centre Improvements**

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G12 Community centres minor works program

**Cultural improvements**

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G12 Glen Street Theatre renewal works

**Behind schedule**

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**Community Centre Improvements**

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**G7 G12** **Warriewood Valley Community Centre** - Delayed due to the time required for the tender process for design. Design has commenced for this complex project and the design phase of this project is due to be completed in 2024/25.

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**Cultural improvements**

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**G7 G12** **Coast walk - art trail** - Signal Fire at McKillop Park, Freshwater, was launched in May. Community engagement has commenced on the Collaroy Beach project.

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## Library services



### Supporting CSP Goals:

G7	G9	G11
G12	G18	

Council operates one of the largest, well-used and respected public library services in NSW. The library network has 6 physical branch libraries across the Northern Beaches – Manly, Warringah Mall (Brookvale), Dee Why, Forestville, Glen Street (Belrose) and Mona Vale. Library services provide an extensive range of collections both physical and digital that support literacy and lifelong learning. The service also supports the delivery of inclusive and diverse events, programs and services that foster community connection, digital literacy and wellbeing for all members of our community

A unique aspect of the library service is the support it provides to predominantly volunteer-led and managed community libraries in Terrey Hills, Seaforth and Freshwater, and to the Booklovers Club. Community Libraries are valued social and community assets, providing engaging opportunities for volunteering and contributing to community connectedness, social inclusion and resilience.

#### ● Environment

Protection of the environment

Environmental sustainability

#### ● Social

Community and belonging

Housing, places and spaces

#### ● Economic

Vibrant local economy

Transport, technology and connectivity

#### ● Civic

Good governance

Partnership and participation

## Service achievements

### Valued social institutions

Each week on average 18,000 Northern Beaches community members make a visit to their local library. Receiving more than 980,000 visits over the last 12 months, Libraries continue to be one of our most valued and busiest social institutions on the Northern Beaches. Our libraries support over 68,000 active members, with over 1600 new members in June alone. These members borrow from our collection, attend programs and events, use our Home Library Service or simply visit our spaces for work, education or recreation.

### Experience – Explore and engage

Northern Beaches Libraries plays a vital role in enriching people's lives through collections, leisure opportunities and cultural engagement. The service continues to build on and grow following the disruption of the previous years impacted by COVID.

2023/24 has been an exceptionally busy year for our libraries with a substantial increase in use across our spaces, collections and programs. We have significantly expanded the number and diversity of events and programs across our spaces, holding more than 2955 programs this year with over 56,000 participants. This is not only a 30 percent increase on the previous year but in fact the busiest year since amalgamation.

Our programs and events calendar includes a wide range of activities for all members of our community at every stage and age of life. From our ever-popular early literacy sessions to school holiday programs, government information sessions or Family History Fridays, our libraries host on average 8 programs every single day.

Through our focus on responding to and creating a diverse calendar of events and programs, tailored for the Northern Beaches community, this year we have launched a host of new programs including a local author initiative created for local residents who have self-published and are looking for a platform to discuss and engage with their community. Book chats, Social Scrabble and Crafternoons have also proven to be popular platforms for our community seeking a place to belong and connect.

Our author talk program continues to reach new milestones and is a becoming almost a weekly fixture with 28 talks hosted across our library spaces featuring a variety of speakers including Wendy Harmer, Shankari Chandran, Nedd Brockman, Richard Glover and Benjamin Stevenson.

Our children and young people continue to be supported through many programs, competitions and exhibitions. This year featured our usual annual events such as HSC takeovers, Summer Reading, Young Writers, and bookmark design competitions. Surprise hits included Swiftly beading

workshops held to support local 'Swifties' create bracelets in advance of Taylor Swift concerts. The workshops were incredibly popular spilling out of community rooms with children and their parents keen to create and connect with each other. Another popular new program is the Open Mic Night for under 16s which featured participants aged from as young as 3. There have been talented singers, a violinist, a band complete with saxophone and drums and a 4-minute interpretation of Macbeth.

Alongside our diverse programs and events calendar, a core aspect of libraries continues to be collections. Our libraries hold more than 350,000 items across our spaces in both print and digital formats. Our library members borrowed more than 1.45 million items, emerging as one of the most borrowed public library collections in NSW. Physical collections continue to be most popular with over one million loans, but digital loans of eBooks, eAudiobooks and eMagazines come in at 450,000 loans demonstrating a sustained interest in digital formats.

### **Connection – Belonging and pride**

Supporting and improving social inclusion and community resilience is a key priority for our library services. The impact of social isolation and loneliness in our society and community can be mitigated by creating opportunities for connection, places to belong and people to welcome you.

Alongside our standard programs and events, our libraries have focused on developing and delivering a wider range of inclusive events targeted at welcoming more members of our community in meaningful ways. More than 100 events have been delivered including government information sessions in languages other than English, AUSLAN story times and exhibitions showcasing artwork from adults living with a disability. Our libraries have also supported Council wide celebrations of Pride Month, NAIDOC Week, Seniors Festival, Mental Health Month, International Women's Day and Lunar New Year.

A highlight of the year was the co-design and launch of the first Tibetan story time program in an Australian public library. Following on from the successful launch of the first Tibetan collection in an Australian public library in Dee Why in early 2023, our libraries worked directly with Tibetan community members and community organisations to co-design an early literacy program. Held in English and Tibetan, our new Tibetan Storytime has proven to be very popular with a strong crowd turning up every fortnight to listen to stories, sing rhymes and borrow books.

Our exhibition calendar has also grown this year with our libraries hosting a variety of exhibitions by local artists and organisations including Mackellar Girls Campus, Artability and Insight Exchange. The Ocean Swims Series Photographic exhibition at Mona Vale Library was held in celebration of the 50th anniversary of the Oceans Swims Series held by Palm Beach, Whale Beach, Avalon, Bilgola, Newport and Mona Vale Surf Life Saving Clubs.

The preservation of our rich local studies collections has continued with our Local Studies team digitising another 1900 items this year. There are now 30,060 items accessible on History Hub, our online portal, delivering instant access to local photographs, videos and oral histories.

A highlight this year has also been the championing and installation of Flannel Flower emblems at Glen Street Library. The flannel flower emblems first adorned the first Belrose Public Library, which operated from 1979 to 2017. Now proudly displayed at Glen Street Library, the flowers are a celebration of community spirit and connection.

### **Together – Partnerships and collaboration**

Ongoing partnerships with external organisations are essential for Northern Beaches Libraries in meeting the community's diverse spectrum of needs. Coordinated and strategic partnerships provide opportunities to build community capacity and resilience.

Launched in early 2023, the Toy Library trial with Cubby House Toy Library Inc has continued at Manly and Mona Vale Libraries throughout the year, with 176 members accessing the service since the commencement of trial, allowing members the ability to hire toys at convenient locations across the Northern Beaches.

Our partnership with Services NSW, Services Australia and Carers Gateway has also continued, with a wide range of facilitated information sessions including scams awareness, disability and carer support, dementia awareness, gamble awareness and MyGov. Headspace, a national youth mental health foundation also delivered Drop in and Draw sessions in several library spaces, offering young people an opportunity to connect and promote good mental health.

Our community libraries at Avalon, Terrey Hills, Seaforth, Harbord and Narrabeen have continued to flourish, and library services have worked with our community libraries this year to improve opportunities for information sharing, marketing and governance support. Our community libraries are predominantly volunteer driven, creating valuable opportunities for community members whilst delivering strong community outcomes.

The Northern Beaches community are active volunteers, and they continue to take an invaluable role in the delivery of library services. Over 166 adult and student volunteers have provided support in a diverse range of activities including our Justice of the Peace service, Tech Help, Family History Fridays and Home Library service deliveries. Working with our volunteers, more than 489 of our community members received home library deliveries, providing valuable recreational and education material to those in our community unable to visit our libraries.

### **Leadership – Excellence and innovation**

In October 2023, Council endorsed the Library Strategic Plan 2023-2028, setting the vision for the future of public library services on the Northern Beaches. Over the next 5 years we will be focusing on 4 strategic directions to strengthen the service, strive for innovation and continue to push the boundaries of what it means to be a modern library.

Celebrating one year in operation, Forestville Library 24/7 has become a vital connecting space for the Forestville community. After launching as a permanent ongoing 24/7 service in March 2023, Forestville 24/7 has continued to grow in popularity supporting high school and university students, community members working remotely and providing the general community access to library services around the clock, 7 days a week. Nearly 2200 members have signed up for 24/7 access with over 28,500 visits outside of staffed hours this year. Now

an established service, Forestville Library 24/7 has become an industry benchmark of best practice, leading the way for flexible and innovative service provision.

Another focus for the year has been strengthening cyber security arrangements for library services, ensuring our processes continue to be robust and in line with best practice. Online payments were introduced in early 2024, allowing library members the ability to pay fees online without needing to attend a physical location. Following on, further changes have been introduced ensuring that our processes are kept up to date with a continuously evolving cyber security environment.

Minor refurbishments and layout changes have continued in the branches, providing more efficient and flexible spaces for community use including allowing for increased study spaces as well as improved space for programming and exhibitions.

## Performance

Performance measures	Target	Result 2024	
No. library programs and activities	1600	2955	✓
No. of physical visits to libraries	700,000	983,232	✓
Satisfaction with library programs	80%	96%	✓
Satisfaction with Home Library Service	80%	99%	✓

✓ Achieved target

✗ Target not achieved

## Operational projects

### Completed

**G12** Review and implement opportunities for 24/7 access to the physical library space

**G7 G9 G12** Develop a Library Strategy

**Capital projects**

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**Completed**

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**Community Space and Learning**

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**G7 G12** Library local priority grant purchases

**G9** Library books - replacement

**Library upgrades**

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**G12** Library buildings works program

**Behind schedule**

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**G7 G11** **Mona Vale Library - upgrades and new works** - The project is on hold pending further review of the recommendations from the study into arts uses for the library/admin building/memorial hall precinct. Funding will be rolled over to the 2024/25 financial year.

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## Transport, traffic and active travel



### Supporting CSP Goals:

G8	G9	G16
G17	G19	G22

This service manages and maintains Council's local road network, including footpaths, kerbs and gutters, bus shelters, guard rails, bridges, pedestrian bridges, causeways, retaining walls, pedestrian crossings, roundabouts and bike paths. We also manage Council car parks and parking stations, wharves, boat ramps, and tidal pools. Road safety and the Hop, Skip Jump community buses are also provided within this service.

#### ● Environment

Protection of the environment

Environmental sustainability

#### ● Social

Community and belonging

Housing, places and spaces

#### ● Economic

Vibrant local economy

Transport, technology and connectivity

#### ● Civic

Good governance

Partnership and participation

## Service achievements

### Restoring our tidal pools and wharves

Council is responsible for maintaining 6 public tidal pools. Paradise Beach wharf, tidal pool and groyne are being fully renewed and is currently under construction to be finished by October 2024.

In addition to the pool repairs, Council manages 38 public wharves. Repair works have been completed at Careel Bay Wharf, Halls Wharf, Mackerel Wharf and others. Design upgrade projects are advanced for Mackerel and Currawong Wharf and Bayview Wharf renewal planning has commenced. Planning for a major maintenance renewal of Taylors Point Wharf is complete with construction due to commence shortly.

### Helping you out and about

Customers can see open spots in real-time using the Park'nPay app. Parking sensors have been installed in several areas across the Manly ward, including Manly beachfront, Manly CBD, Little Manly, Shelly Beach and Clontarf. This will also provide Council valuable usage data to better inform parking related decision-making.

The NSW Government has funded Council to install sensors in all designated disability parking spaces across the Northern Beaches. This year, these sensors went live on the Park'nPay app, allowing you to easily find available accessible parking spaces in real-time allowing easier parking for drivers with disability parking permits. Facilities for electric vehicle (EV) drivers increased over the past year. Ausgrid distribution kiosks have been transformed into JOLT EV charging stations, offering free fast charging up to 7kWh per day (approximately 15 minutes charging time). Chargers are now located at:

### This year we completed:

- **9.43 km** of road resurfacing for **\$8.9 million**
- **5.2 km** of new footpath for **\$3.7 million**
- **0.42 km** shared paths installed for **\$0.86 million**
- Manly carparks had over **1.2 million** visitors this year.
- Public Place Officers reported **7900** items for **improvement / repairs**
- **16,220 customer requests** completed on construction and maintenance
- **195,000 commuters** travelled on our Hop Skip Jump bus service

- Dowling Street, Freshwater
- Oaks Avenue, Dee Why
- Darley Street, Forestville
- Mona Vale Town Centre (2 locations)
- Ocean Street, Narrabeen
- Lagoon Street carpark, Narrabeen
- Winbourne Avenue, Brookvale
- Pittwater Park South carpark, Palm Beach.

Intellihub has installed 7 street side EV chargers on existing power poles in an ARENA funded 12-month trial. These can be found at:

- Dearin Reserve, Newport
- Blackbutts Road, Frenchs Forest
- Anzac Avenue, Collaroy
- Ashburner Street, Manly
- West Promenade, Manly
- Yulong Avenue, Terrey Hills
- Allambie Road, Allambie Heights.

This initiative is designed to make owning an EV more convenient by providing more charging options and supporting the growing number of electric vehicles in the area.

Around 195,000 commuters used the Hop Skip Jump buses this year, across 4 services Monday to Friday and 2 services on weekends. This service links Seaforth, Balgowlah Heights, Clontarf, Manly Vale, Fairlight, Manly and Fairy Bower.

#### **Public Place Officers keeping our Northern Beaches safe and clean**

Our Public Place Officers are busy maintaining a clean and safe environment across the Northern Beaches. They actively patrol town centres and villages, addressing trip hazards, inspecting and reporting potholes on our local roads and tackling eyesores like graffiti and abandoned shopping trolleys.

These dedicated officers conduct thorough annual inspections of all Northern Beaches roads, while public spaces like parks, beaches and local streets receive daily check-ups. This ensures a safe and enjoyable experience for residents and visitors alike.

The team also plays a vital role in major Council events, ensuring venues for Anzac Day ceremonies, food and music festivals, surfing competitions and fun runs are safe and welcoming for everyone.

### Improving safety and skills

In response to community concerns about e-bike safety, Council developed and launched 'Know the Code', an education and behaviour change campaign targeting younger e-bike riders across the Northern Beaches. The campaign saw significant media attention and achieved impressive results.

- High visibility - Signage with cutout figures reminding riders of the code was placed at 62 locations, driving 30 percent of traffic to the campaign website.
- Social media blitz - Engaging social media content, particularly Instagram reels, reached over 267,000 people. The first video post achieved a record-breaking 30,000 replays, showcasing high audience engagement.
- Media collaborations - generated an estimated reach of 97,000. Facebook photosets also performed well, reaching 116,000 on average and generating over 7000 interactions.

- The Road Safety Team also conducted various activities to promote road safety in the community.
- School safety - Engaged with all 80 local schools providing education and infrastructure improvements to promote safe behaviour around schools, conducted intensive reviews with 4, and provided support to many others.
- Seniors - Conducted workshops for 108 seniors on road safety rules and navigation.
- Young drivers - Educated 132 people through supervisor training and basic mechanics workshops.
- Migrant education - Provided a child car seat workshop in Tibetan with translated resources and interpreter services, attracting 12 participants.
- Holiday safety: Placed 34 signs across beaches during Christmas holidays to promote caution for children crossing roads
- Child car seats - Implemented a new voucher system for free car seat checks and discounted adjustments/installations. Engaged with 382 families, resulting in 435 children having safely fitted car seats.

### **Blackspot Road Safety**

#### **Infrastructure projects**

Council delivered several road safety projects to improve safety at locations where there have been accidents across the Northern Beaches. Projects funded by Transport for NSW in 2023/24 include:

- Parkes Road and Anzac Avenue, Collaroy Plateau - construction of 3 roundabouts along Parkes Road, pedestrian refuges on Parkes Road and Anzac Avenue, concrete and painted median islands, audio-tactile line marking, non-skid pavement, STOP control markings, line marking and signs.
- Carawa Road and Alfred Street, Cromer - works included roundabout construction, raised pedestrian crossings, concrete and painted median islands, re-directive kerbs and medians, non-skid pavement, STOP control markings, signs and line marking improvements at intersections with 6 streets.

- Lismore Road and Fisher Road, Dee Why – roundabouts at 2 intersections, raised medians, painted islands and a raised pedestrian crossing on Lismore Road.

#### **Traffic management works**

Council has continued to implement traffic management works throughout the LGA and the following projects have been completed in 2023/24:

- Addison Road at Stuart Street, Manly – in recognition of the growing pedestrian volumes accessing Little Manly Beach and Collins Flat Beach, Council installed a raised pedestrian crossing across Addison Road.
- Darley Street, Mona Vale – a raised pedestrian crossing was introduced near the Harkeith Street walkway, improving pedestrian connectivity to the Mona Vale Town Centre.

- Old Pittwater Road, west of Brookvale Avenue, Brookvale – installed a raised pedestrian crossing improving safety for pedestrians crossing to the adjacent park and walking to and from Warringah Mall
- Powderworks Road at Kalang Road, Elanora Heights – upgraded the pedestrian refuge to a raised pedestrian crossing improving safety for pedestrians crossing at Powderworks Road to access the Elanora shops or buses.

### Improving road conditions

Of the 844 kilometres of local roads that Council manages, over 10 kilometres were resurfaced across 42 streets.

Major reconstruction included:

- Willandra Road, Narrabeen
- Alfred Street, Narrabeen
- Avon Road, Dee Why
- Chiltern Road, Mona Vale
- Bantry Bay Road, Frenchs Forest
- Raymond Road, Bilgola Plateau
- Park Street, Mona Vale
- Bushey Place, Dee Why.

Other works completed included micro-surfacing of 8 streets and heavy patching repair of 126 streets across Northern Beaches. An accessible parking space was also provided within the angle parking bay in Lower Beach Street, Balgowlah.

Design work has been completed for road safety improvements to be implemented in the coming year in:

- Beacon Hill - local area traffic management
- Frenchs Forest South - local area traffic management
- Dee Why Parade and Pacific Parade, Dee Why - pedestrian crossings
- Beach Street at Carrington Parade, Curl Curl -pedestrian refuge
- Middleton Road at South Creek Road - roundabout
- The Crescent and Pacific Parade, Dee Why - traffic signal improvements.

### Expanding our active travel network

This year Council has focused on improving pedestrian safety and connections for residents. 18 new footpaths were built, totalling over 5.2km. This provides safer and more convenient walking options for everyone making it easier to reach local destinations, public transport stops and schools on foot. Additionally, Council completed improvements to the shared path on Addiscombe Road in Manly Vale.

Community engagement for the Curl Curl – Freshwater Connectivity and Streetscape Upgrade project is complete. This project, funded by the Federal Stimulus School Zone Infrastructure Program, proposes a two-way separated cycleway route, further improving connections for cyclists and pedestrians.

### **Restoring storm damage and drainage hazards**

Council crews gave McCarrs Creek Road carpark in Church Point a makeover, fixing water ponding problems. This included better drainage, footpaths, sealing and clear lane markings.

A high-risk retaining wall at 40 Collaroy Street, Collaroy, received urgent attention. Working with Ausgrid to secure a power pole, Council removed the old wall, installed temporary support, and built a new stable wall out of harm's way of the pole. The project also included improved drainage, kerbs and footpaths nearby.

In May 2024, clogged sediment was cleared from a large open channel on Lido Avenue in Narrabeen. Special care was taken using floating booms to prevent the removed sediment from entering Narrabeen Lagoon. Residents in nearby floodplains appreciated this proactive maintenance.

Chronic ponding issues around important trees along Pacific Parade in Manly have finally been resolved. Council's tree officers carefully planned and collaborated to reconstruct low points in kerbs and gutters, perform minor root pruning and realign gutters. This ensures proper stormwater flow around the trees in multiple locations along the street.

## Performance

Performance measures	Target	Result 2024	
No. of community road safety events and sessions held	24	84	✓
Condition of local roads (average pavement condition: % rated very good to satisfactory)	90%	94%	✓
Length of road pavement resheeted to address pavement condition (km)	6.6	9.4	✓
Length of active travel assets renewals completed (km) - footpaths, shared path and bike paths	2.3	2.0*	✗
Growth in active travel network - new works (km) - footpaths, shared path and bike paths	8.7	5.6 **	✗

✓ Achieved target

✗ Target not achieved

\* All works were completed in the year. The reduction in length was due to the original design being reduced due to site constraints and/or costs exceeding original budget estimates.

\*\* 5.2km of new footpath has been delivered along with 0.42km of shared paths. It had been planned that the active transport corridor (9.2km) would have been delivered this financial year however progress was stalled awaiting Sydney Water approvals for this shared pathway.

## Operational projects

### Completed

**G16** Implement the Regional and Local Roads Repair Program

**G16** Undertake a review of the community transport service

**G17**

**G17** Plan and deliver parking and technology infrastructure across the area

### Behind schedule

**G16 G17 G22 Develop a Parking Plan to support the Transport Strategy** - Project was placed on hold due to resourcing that has been focused on other projects. Project has been included in the program for next financial year with a different format.

**G16**

**Create an Active Transport Corridor between Beacon Hill and Davidson** - Project will not proceed in its current form due to site constraints. An alternative proposal has been presented to the grants authority and is pending approval. A new project will be established to report on progress for the alternative proposal once it is approved.

## Capital projects

### Completed

#### Active travel – cycleways and footpaths

G16 New footpaths

G16 Fern Creek Bridge and Shared Paths

G16 Footpath renewal works

#### Car parks and parking stations

G9 G16 Accessible parking infrastructure

G16 Carpark renewal works

G16 Multi storey carpark renewal works

#### Plant and fleet

G16 Light fleet renewal

#### Road and related infrastructure upgrades

G17 Scotland Island roads and drainage improvements

G17 Kerb and gutter new works

G17 Traffic facility delivery - accelerated

G16 Kerb and gutter renewal works

G16 Retaining wall renewal works

G16 Road resheeting program

G16 Bridge renewal works

### Wharf upgrades

G17 Church Point commuter wharf expansion

### Behind schedule

#### Active travel – cycleways and footpaths

G16 G17 **Queenscliff Headland access ramp** - Difficulties were experienced in appointing a contractor due to the challenging site conditions however a lead contractor has been appointed with works due to be completed by the end of 2024.

G16 G17 **Dee Why Beach secure bike storage** - Project delayed to seek additional funding.

G16 G17 **Pedestrian and cyclist bridge Pittwater Road, Queenscliff** - Multi year project tender report was approved at the June Council meeting and works due to commence in the first half of 2024/25.

G16 **Connecting Communities – footpath programs** - Tender documents are being prepared for the Newport to Bilgola Beach section. This project has been delayed for further community engagement.

G16 **Connecting Communities – cycleways programs** - Tender documents are being prepared for the Newport to Bilgola Beach section. This project has been delayed for further community engagement.

G16 **Shared path from B-line stop to Boondah Road, Warriewood** - This project has been delayed for site phasing purposes until the Warriewood Valley Community Centre project is completed.

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**Road and related infrastructure upgrades**


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**G17** **New traffic facilities** - Multi year project underway.

**G17** **Warriewood Valley - traffic and transport infrastructure** - Multi year project. The design for improvements at the Jubilee/Warriewood Road intersection was based on the acquisition of land. As the land acquisition did not proceed this was redesigned, delaying the project.

**G17** **Church Point - new infrastructure** - Multi year project, construction due early 2024/25.

**G8 G17** **Safer schools infrastructure** - The project was the subject of a Council report which then required further design development and independent review prior to a planned commencement in 2024/25.

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**Road and related infrastructure upgrades**


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**G16** **Bus stop renewal works** - Replacement shelter ordered for Veterans Parade, restoration of damaged shelter MacIntosh Road underway.

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**Wharf Upgrades**


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**G16** **Wharves works programs** - Taylors Point Wharf renewal has been tendered for delivery in 2024/25. Multi year project underway

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**Plant and fleet**


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**G16** **Major plant renewal** - supply chain issues have resulted in significant lead times before plant is available for delivery

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## Economic development, events, and engagement



### ● Environment

Protection of the environment

Environmental sustainability

### ● Social

Community and belonging

Housing, places and spaces

### ● Economic

Vibrant local economy

Transport, technology and connectivity

### ● Civic

Good governance

Partnership and participation

### Supporting CSP Goals:

G7	G9	G11
G12	G13	G14
G15	G20	G21

Supporting the vibrancy and success of our village and town centres, celebrating all facets of the community with events and festivals, and engaging our community through the provision of information.

Our local businesses are supported by a Business Concierge Service and through strong partnerships with local business chambers. We promote the Northern Beaches as an exciting visitor destination and deliver effective and engaging visitor services.

Council plans and delivers community engagement online and in person, to support good governance and effective decision making on a wide range of projects. The service manages Council websites, content creation, event and service promotion, media management, and provides in-house graphic design and signage management services.

## Service achievements

### Business support service

We continue to run our Business Support Service to provide a one-stop-shop for businesses to help them navigate Council processes for starting or growing a business on the Northern Beaches.

Welcome to Manly – new business kit was published to support new businesses in Manly CBD.

### Northern Beaches Economic Development

#### Strategy “Business on the Beaches”

The Northern Beaches Economic Development Strategy ‘Business on the Beaches’ was adopted by Council on 22 August 2023. A key action of the strategy is the establishment of a Northern Beaches Business and Industry Stakeholder Committee to monitor delivery of the 5-year action plan. An Expression of Interest was released on 9 October 2023 inviting applications from persons wishing to participate on the Stakeholder Committee with 24 submissions received. Successful applicants, representing a

range of locations, industries and sizes, were notified prior to Christmas with the first meeting held on 8 February 2024.

### 2023 Small Business Month

On 11 October 2023, Council held its Small Business Month event at Narrabeen Tramshed funded via a grant from NSW Government. The event titled ‘Grow a Strong Team for Growth’ focussed on recruitment and retention support and featured a panel of expert speakers. A panel of NSW Government education and business support providers also discussed current skills shortages for small businesses and available support for traineeships and upskilling staff.

### Business Workshops

The Business Workshop Series was held in March and May 2024. The workshop themes were partnerships and collaboration, and marketing and artificial intelligence. Over 175 businesses from across the LGA attended the workshops.

We also trialled 2 informal networking events in Frenchs Forest and Curl Curl.

### Grants Workshops

Two grant education workshops were held on 11 June at Forest Community Arts Centre in Forestville and on 13 June at Narrabeen Tramshed. An online webinar was also held on 18 June and recorded and shared across all Council channels. The workshops were hosted by the Place team and included other grant streams – Sports and Recreation, Environmental, Arts and Culture and Community Development.

### Activating local places

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

Key activations have included:

- Wild Trails
- Forestville on Show
- Love Narrabeen
- Celebrate Diwali at Dee Why
- Halloween Trail
- Australia Day roving performers and a program of music at Manly, Dee Why Beach and Collaroy Beach
- Enjoy Freshie
- Manly Health and Wellness Day
- Christmas decoration program across the LGA
- Xmas window display competition across the LGA
- Avalon Festive Tree decorating

- Christmas in Manly.

### Events for everyone

Council delivered over 50 events in FY2023/24 and supported a further 42 through our Event Grants and Sponsorship Program.

The Sun Run was again record-breaking with over 7000 entrants. Cult running hero Nedd Brockmann led thousands on their journey from Dee Why to Manly Beach whilst raising over \$70,000 for Australian Charities. Manly Jazz saw the return of the Beachfront Stage with thousands filling the street and venues to listen, sing and dance to 70 live artists.

A last-minute FIFA World Cup live site was delivered at the home of football on the Northern Beaches, Cromer Park and at Manly Oval to celebrate the continual achievement of the Australian Women's Football Team (Matildas) throughout the tournament.

Over 13 Citizenship ceremonies, 2654 people became Australian citizens on the Northern Beaches. We delivered commemorations for Remembrance Day, Vietnam Veterans Day, Battle for Australia Day and ANZAC Day.

More than 20,000 people gathered on our shores and reserves to welcome in the New Year following up by attending events in January to celebrate Australia Day including, Aboriginal Heritage Walks, a Food Truck Party, Australian Made Markets and our biggest Open Air Cinema yet, featuring Blueback.

Taste of the Beaches saw 50 businesses across the LGA open their doors to new patrons experiencing events, hands-on classes and month long offers, making the Northern Beaches the place to eat, drink and play in May.

Council hosted family events including Paw Patrol at Picnic in the Park, Wonka made an appearance at one of our 2 Open Air Cinema's and our ever-popular Christmas events, the Choral Concert at Manly and Christmas by the Beach at Dee Why where the community shared in the Christmas Spirit. We added a Christmas Markets at Narrabeen to raging success of both businesses and attendees.

International Women's Day saw another sell out breakfast with local guest speaker Chloe Dalton and our Women's Day Market represented over 50 women creators and makers.

We delivered 3 major partnership events including New South Wales Surf Life Saving State Championships, Night at the Barracks and the final year of the World Surf League (WSL) Sydney Surf Pro at North Narrabeen. All events driving increased attendance and economic benefit to the region.

### **Community Engagement**

Throughout the year, our Your Say webpage has served as our online community engagement platform for community participation, attracting a total of 215,261 visits from 143,786 unique visitors.

This online engagement reflects our community involvement, underscoring our commitment to accessibility and inclusivity in the decision-making process. Notably, 33 percent of visitors actively engaged with the site for at least one minute, indicating a robust level of interest and interaction in the issues that matter most to our community.

### Performance

Performance measures	Target	Result 2024	
Decisions on all Council project engagements are communicated to the community within 30 days	100%	100%	✓
Satisfaction with Council's key community events	80%	91%	✓
Satisfaction with Council's business events	80%	100%	✓

✓ Achieved target

✗ Target not achieved

### Operational projects

**G15** Develop an annual Placemaking Activation Grants Program

**G21** Continue rollout of Community Engagement Training Program

### Capital projects

#### Behind Schedule

#### Town and village centre activations

**G12** **Avalon Place Plan implementation** - Dunbar Park upgrades delayed due time required to update design in response to community feedback. Avalon Bike Park project delayed due to time required to finalise design. These projects are planned to be delivered in 2024/25.



## Property and facilities



### Supporting CSP Goals:

G2	G3	G5	G6
G8	G9	G11	G12
G15	G19	G20	G22

This service maintains Council's community and civic buildings including surf clubs, aquatic centres, library buildings, community centres, arts venues, offices, public toilets, holiday accommodation facilities at Sydney Lakeside Holiday Park and Currawong and 2 cemeteries. We also efficiently manage leases and licences for public land, including outdoor dining areas, ensuring optimal use and benefit to the community.

#### ● Environment

Protection of the environment

Environmental sustainability

#### ● Social

Community and belonging

Housing, places and spaces

#### ● Economic

Vibrant local economy

Transport, technology and connectivity

#### ● Civic

Good governance

Partnership and participation

## Service achievements

### Aquatic centres

The facilities achieved combined attendances of 979,260, comprised of 283,440 at Warringah Aquatic Centre (WAC) and 695,820 at Manly Andrew Boy Charlton (MABC), the highest combined attendances since the opening of MABC in 2016.

Warringah Aquatic Centre maintained a high level of facility usage and produced their best financial result in the past 6 years. Maintaining recreation class numbers, hosting 53 swimming carnivals and reviewing programs has all contributed to an excellent result in the 2023/24 financial year.

There has been a substantial increase of seniors in our community attending the WAC's Active Seniors Classes. This increase is made up of regular users attending more than one class a week along with welcoming many new users of the centre.

Manly Andrew Boy Charlton Aquatic Centre also obtained its highest facility usage and produced its best financial result since reopening in 2016 after its redevelopment. The centre has seen significant increases in swim school enrolments and gym memberships, resulting in its highest levels across both departments since opening in 2016. This can be attributed to the high calibre subject matter experts leading these departments, program reviews and successful marketing campaigns.

In June MABC had 13 swimmers from the Manly Swimming Club representing at the Australian Swimming Olympic Trials selection meet. This is a significant achievement as Manly Swim Club had the highest number of qualifiers from across NSW, with the athletes meeting the extremely challenging qualifying times required to compete. The youngest competitor, Charli Barbour, is just 15 years old, while the eldest, team captain Lauren Wilson, is 28 and a dedicated local schoolteacher at Narrabeen Sports High. Charli Brown made the final for the 200 and 400IM plus Josh Kerr and Gabe Gorgas made the final in the 200IM.

### Facilities Management

Council attended to over 10,000 maintenance tasks over the 2023/24 financial year, ensuring community facilities remain fit-for purpose and available for the community. The year saw a continued focus on improving public toilets across the LGA, with over 80,000 cleans and the completion of new and refurbished accessible toilets at Shelly Beach, Little Manly, Rowland Reserve, Avalon Beach Bowling Club, Palm Beach Pavilion and Collaroy Tennis Club.

### Property Leasing

Council continued to strengthen community access to Council properties through effective leasing and licencing arrangements, maximising the use of our extensive portfolio through shared usage arrangements. Additional leases and licences are put in place each year to ensure occupation of community facilities is formalised and income continues to grow from Council's retail and commercial properties, benefiting the broader community.

### **Building Projects**

We delivered several notable community projects this year. The new Long Reef Surf Life Saving Club, café, and community facilities were recognised with the prestigious Local Government Excellence Award for projects over \$1.5 million, quickly becoming a popular hub for surf club members, surfers and the local community.

Other significant projects include the new Marine Rescue building at Rowland Reserve, which was shortlisted for a Local Government Excellence Award (projects under \$1.5 million) and has set a new standard for future Marine Rescue centres. Additionally, the North Avalon Surfriders Association is thrilled with their new storage space and Duffy's Forest Rural Fire Brigade (RFB) are enjoying their brand new facility.

### **Cemeteries**

The recently installed Columbarium Wall at Manly Cemetery has been well received, with 25 percent of the wall sold within the first 6 months, providing a peaceful local interment option for the community.

An additional area of burial plots has been released in the Mona Vale cemetery, available for at-need sales. The Mona Vale road widening project has been completed with a new pedestrian access for the cemetery and extensive landscaping along the boundary and in adjacent land off Walana Crescent.

### **Tourism**

Council's tourism destinations continue to thrive. Currawong Beach Cottages experienced a surge in visitors following the renovation of 4 cabins and featured segments on popular travel shows. Guests have praised the new management, the recent implementation of a linen service and the serene, beautiful environment, with many rebooking future stays as they depart.

Lakeside Caravan Park remains a sought-after holiday destination with a 63 percent overall occupancy rate, representing over 188,000 visitors and 75,000 booked nights. The park continues to be a favourite among both international and domestic visitors, as well as local families who enjoy the relaxed social atmosphere. Upgrades to the cabins and splash play area were well received, ensuring a high-quality experience for all guests.

## Performance

Performance measures	Target	Result 2024	
Total visitation to swim centres (Manly and Warringah aquatic centres)	842,840	979,260	✓
Learn to Swim attendance (Manly and Warringah aquatic centres)	90,400	112,103	✓
Availability of Council buildings: (% available for use by the community (not programmed for maintenance/ upgrade)	100%	99.7%*	✗

✓ Achieved target      ✗ Target not achieved

\*The sailing club building in Jamieson Park is unavailable due to a fire in 2021 that required the demolition of the site. Two Bangaroo residential houses were unavailable for most of the year - works were undertaken to re-let with new tenants moving in in August 2024. Avalon Caretakers Cottage is unavailable, significant works are required before it can be re-used.

## Operational projects

### Completed

**G11** Continue to improve the provision and cleanliness of public amenities

### On schedule

**G12** Focused improvement of surf life saving club facilities

**G9** Implement priority accessibility improvements to property assets

## Captial projects

### Completed

#### Public amenities improvements

**G11 G12** Little Manly Point amenity

#### Aquatic centre improvements

**G12** Warringah Aquatic Centre renewal works

**G12** Manly Aquatic Centre renewal works

#### Civic building and compliance works

**G5 G12** Beach buildings works program

**G5 G12** Pittwater Golf Driving Range renewal works

### On schedule

#### Public amenities improvements

**G9 G12** West Esplanade, Manly accessible amenity

**G12** Freshwater Beach amenities

#### Cemetery works

**G20** Mona Vale Cemetery works program

#### Civic building and compliance works

**G5 G12** Sport buildings works program

**G5 G12** Sydney Lakeside Holiday Park renewal works

### Public amenities improvements

**G8 G12** Public amenities works program

### Behind schedule

#### Civic building and compliance works

**G5 G6** **Operational buildings works program** - This program budget provides funds for building repairs. Adverse weather conditions delayed the roof membrane repair works to the Dee Why Library and the Civic Centre. Weather permitting, the work is scheduled to be completed in 2024/25.

**G5 G9** **Disability access compliance works (DDA)** - This program provides accessibility improvements to Council buildings. The lift installation and associated works at Avalon Bowling Club was delayed by the availability of the preferred tenderer. Work is expected to be completed in 2024/25. The contract is funded from this budget and the BCA compliance budget.

**G5 G9 G12** **Building Code of Australia compliance works (BCA)** - This works program is to improve council building compliance in accordance with the National Construction Code. The lift installation and associated works at Avalon Bowling Club was delayed by the availability of the preferred tenderer. Work is expected to be completed in 2024/25. The contract is funded from this budget and the DDA budget.

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**Emergency buildings program**

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**G2 G8** **Terrey Hills Emergency Services Headquarters** - This project will deliver new facilities at the Emergency Services HQ building off Mona Vale Road. This is a multi-year project and is ongoing.

**G2 G8** **Emergency buildings works program** - Delayed due to discussions with the Brigade on the specification for an additional outdoor area.

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## Governance and assurance services



Supporting CSP Goals:

G19 G20

This service provides secretariat and high-level administrative functions, claims management, in-house legal and advisory services to Council. Sub committees and the Audit, Risk and Improvement Committee are also supported. Governance delivers the internal audit program and manages complaints about staff behaviour and Council processes. This service is also responsible for implementing Council's Governance framework and internal audit plans.

● Environment

Protection of the environment

Environmental sustainability

● Social

Community and belonging

Housing, places and spaces

● Economic

Vibrant local economy

Transport, technology and connectivity

● Civic

Good governance

Partnership and participation

## Service achievements

### Governance

Council held 10 ordinary meetings and one extraordinary meeting over the financial year. All agendas and minutes were placed online in accordance with the timeframes established in Council's Delivery Program. The Audit, Risk and Improvement Committee (ARIC) met 5 times over 2023/24.

In 2023/24 Council:

- resolved new terms of reference for the Audit, Risk and Improvement Committee (ARIC) and revised councillor membership
- appointed a new independent member to the ARIC, Mr Robert Lagaida
- implemented a new Policy Framework and reviewed and updated its Enterprise Risk and Opportunity Management Policy and Fraud and Corruption Control Policy
- undertook planning for the 2024 Local Government Election including hosting a candidate information evening.

### Performance

#### Performance measures

Performance measures	Target	Result 2024
Enterprise risk registers reviewed and current	100%	100% 
Internal audits undertaken in line with Strategic Internal Audit Plan	100%	100% 
Compliance with Governance Framework to meet Governance statutory requirements	100%	100% 

 Achieved target

 Target not achieved

#### Workload measures

#### Result 2024

Number of compliments	91
Number of complaints	184



Supporting CSP Goals:

G20

Customer Service is a one-stop-shop for Council information, providing a friendly and professional service for management of customer requests and transactions. Everyone is welcome at our customer service centres and our phones are staffed 24 hours a day, 7 days a week.

● Environment

Protection of the environment

Environmental sustainability

● Social

Community and belonging

Housing, places and spaces

● Economic

Vibrant local economy

Transport, technology and connectivity

● Civic

Good governance

Partnership and participation

## Service achievements

### Calls answered within 30 seconds

Customer Service exceeded all KPIs in 2023/24, except for our service level. It recovered well from Q2 and Q3 results to meet 78 percent of all calls answered within 30 seconds (against 80 percent target).

There has been a focus on first call resolution, working closely with other business units to get timely updates as well as increasing our knowledge base. Pleasingly this has resulted in 82 percent of all calls being resolved on the first contact (against 75 percent target).

### Customer call satisfaction

Customer satisfaction has been another huge focus for the team as well as the wider organisation with a number of projects going live in 2023/24. Firstly, the CRM Business Rules project streamlined CRM processes across the organisation with a focus on communicating and updating customers on the progress and outcome of their service request. The second ongoing project has been the refresh of the Online

Help Portal. Based on customer feedback, we have focused on making this more user-friendly; stepping customers through the process rather than having them read and understand complex documents.

This focus has resulted in the following:

- 80.3 percent customer satisfaction with CRMs reaching its target for the first time ever (against target of 80 percent)
- 92 percent customer satisfaction with calls (against target of 85 percent)
- 90 percent customer satisfaction with online requests (at lodgement) (against target of 80 percent)

We have also seen online requests reach 43.5 percent of all requests (against a target of 30 percent), overtaking phone requests for the first time.

### Keeping our community safe

We have proactively led the way with ensuring all information that Council gathers is treated with care and reduces the privacy risks for our community. We have undertaken further enhancements as Payment Card Industry (PCI) guidelines changed. Customers will no longer have to provide credit card information on forms, reducing the privacy risks for our community. We are also working to ensure that when transacting online with Council, appropriate cyber security measures are in place.

**Performance**

Performance measures	Target	Result 2024	
Telephone enquiries resolved on first call	75%	82%	
Satisfaction with customer service calls	85%	92%	
Satisfaction with customer online requests (on lodgement)	80%	90%	

 Achieved target Target not achieved**Operational projects****On schedule**

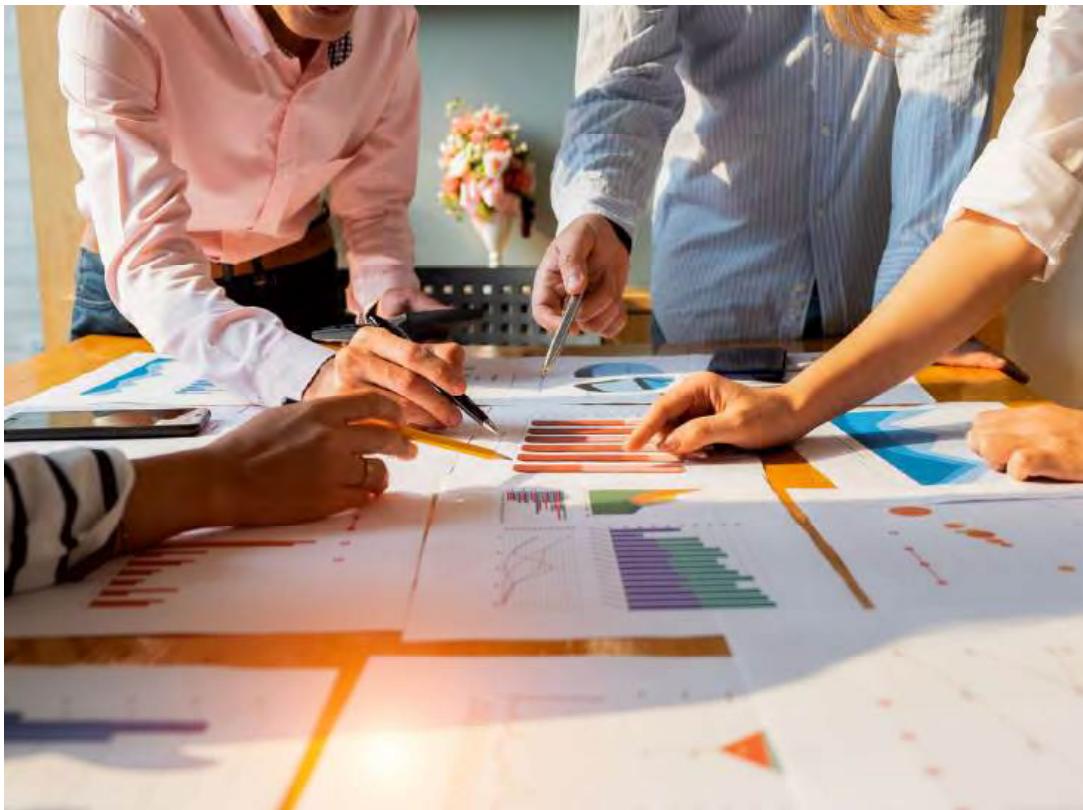
**G20** Develop and implement a consistent feedback approach across all customer contact channels

**G20** Improve and review the customer portal to enhance accessibility

**G20** Develop a new Customer Experience Strategy



## Corporate support services



### Supporting CSP Goals:

G5	G18	G19
G20	G21	G22

Corporate support services enable the rest of the organisation to deliver effective and efficient services and build capability to be an agile, high performing Council. Ongoing programs include integrated planning and reporting, financial and workforce planning, project management, business excellence, continuous improvement and service reviews. It also delivers digital, information and communication technology required to operate the Council.

#### ● Environment

Protection of the environment

Environmental sustainability

#### ● Social

Community and belonging

Housing, places and spaces

#### ● Economic

Vibrant local economy

Transport, technology and connectivity

#### ● Civic

Good governance

Partnership and participation

## Service achievements

### Securing grants for community infrastructure and programs

Council was successful in securing \$10.6 million to undertake a range of high-priority projects, with \$8.8 million from the NSW Government and a further \$1.8 million from the Australian Government. The funding was for:

- local road repairs across the LGA, introducing safe speeds in high pedestrian areas, and 2 Black Spot road safety projects
- dunes Restoration and Weed Control at Curl Curl beach, Freshwater beach, and Narrabeen beach
- weed management initiatives at Wakehurst Parkway, Allenby Park, Careel Creek Crown Land, Curl Curl Lagoon, North Narrabeen Headland, Curl Curl Headland, Dee Why Cliffs, Griffith Park, and Governor Phillip Lookout
- upgrade to the Boondah Reserve amenities

- upgrades to 7 reserves and parks projects in Frenchs Forest, Dee Why, Narrabeen, Manly Vale, Newport and Terry Hills
- upgrade to Scotland Island Road and drainage network.
- support for litter prevention.
- events for Australia Day, Youth Week and local business networking and growth.

A full list of grants received, and funding bodies are listed in the Working with Partners section on page 20 .

### IGNITE Program

The Inspiring Great New Ideas Towards Excellence (IGNITE) Program continued to be implemented across the organisation throughout the year to encourage ongoing continuous improvement across Council's services. The IGNITE program delivers a wide range of continuous improvement education and training programs and this year introduced a new program for senior management, change leaders, and project managers on the how to use the Northern Beaches Council Change Management

Framework. Over 140 individuals have now completed this training program and ongoing support in managing change is being provided to individuals implementing continuous improvement projects.

Since the program started in 2019, Council has surpassed its target of 650 small continuous improvements, achieving over 708 completed improvements to date. In the past year, 170 improvements were completed, ensuring that the target was exceeded. These improvements range from process efficiency, reduction in waste, new technologies and better ways of operating that collectively result in improved customer experiences and enhanced service delivery.

The IGNITE program continues to develop the internal improvement network referred to as the Continuous Improvement Community of Practice with 4 networking events held throughout the year. Topics covered included change management, PowerBI Dashboard development and performance reporting, effective collaboration and knowledge sharing.

The IGNITE program has also delivered several significant improvement initiatives across the organisation including the development and roll out of the Voice of the Customer Performance Reporting Dashboard (to enable live data reporting on customer satisfaction survey data associated with customer requests) and finalised the system upgrade of Council's Community Centre and Sports and Recreation venues booking system.

#### **Service Review program**

Council has continued to implement its Service Review program to ensure all services are efficient and effective and deliver the best outcomes for our community now and into the future. We have completed reviews for Facilities Management, Road Maintenance and Environmental Compliance which includes the functions of Rangers, Building Control and Environmental Health. Collectively these reviews resulted in 68 improvement recommendations of which 17 have now been completed. Parks and Open Space Operations, Hop, Skip and Jump Bus Service and Community Engagement

reviews have also been undertaken and will be presented to the Audit, Risk, and Improvement Committee in late 2024. Council has now commenced 2 further reviews for Communications and Graphic Design and Information Access and Privacy Services which are due to be reported to Audit, Risk, and Improvement Committee in early 2025.

#### **Updating the Integrated Planning and Reporting Framework**

Our Integrated Planning and Reporting framework captures our community's vision and aspirations for the area, and what we will deliver to address them.

In May 2024 a range of community engagement activities were conducted as part of revising key parts of the framework. This resulted in 136 submissions which were considered by the elected Council in June 2024 before adopting a revised:

- 10-year Long-Term Financial Plan
- 10-year Asset Management Plan
- 4-year Delivery Program
- annual Operational Plan and Budget.

The updated Asset Management Plan shows additional investment is required to address a growing gap in infrastructure renewal and maintenance funding. The Long-Term Financial Plan shows income levels are no longer sufficient, a scenario which is not sustainable and without intervention will continue to reduce services to the community. Council will work with the community to strengthen its financial sustainability through the preparation of the next Community Strategic Plan and Resourcing Strategy.

#### **Financial sustainability in Local Government**

Several external inquiries on various matters relating to the financial sustainability of local councils are underway and Council has been active in advocating and communicating a range of important issues affecting our community. This included:

- submission to the Independent Pricing and Regulatory Tribunal (IPART) on a draft Terms of Reference from the NSW Government to investigate and report on the financial model for councils in NSW

- writing to the Premier, the NSW Treasurer and the NSW Minister for Local Government requesting that they urgently seek to address the impact of cost shifting to Local Government, following the release of the LGNSW's latest cost shifting report
- submission to the Public Accounts Committee Inquiry into the assets, premises and funding of the NSW Rural Fire Service
- motion submitted to the 2024 National General Assembly of Local Government (convened by Australian Local Government Association (ALGA)) seeking greater equity in the allocation of the Financial Assistance Grant to provide capacity to deliver the services and infrastructure required to support and strengthen our communities
- submission to the NSW Government on its 'Reforming the emergency services funding system' consultation paper
- submission to the inquiry by the Parliament of Australia's House of Representatives Standing Committee on Regional Development, Infrastructure and Transport into local government sustainability
- participation in the inquiry by the NSW Parliament's Legislative Council Standing Committee on State Development into the ability of local governments to fund infrastructure and services including a written submission, senior staff providing evidence and responses to supplementary questions.

#### **Ongoing improvements in procurement and finance**

- Development, review and update of contract clauses to comply with changes to the Competition and Consumer Act 2010 (Commonwealth) (Australian Consumer Law).
- Development and roll-out of face to face (one day) Procurement training program.
- Development and update of Procurement strategy (plan, source, manage) to align with other NSW Government agencies and training outcomes.
- Development and implementation of a Modern Slavery Risk Checklist for procurement processes.
- Development and implementation of contract management tools to meet legal requirements of variation processes.
- Annual review of the investment policy undertaken.

**Upgrading of core systems**

In 2023 Council commenced a major technology program to upgrade, simplify and improve our Enterprise Resource Planning (ERP) core operating system. Working with Technology One Limited and KPMG Australia Technology Solutions Pty Ltd we have commenced solution design for the first release planned for July 2025.

**Improving online services and digital tools**

Council continues to expand its digital offerings to customers and staff by increasing the number of online transactional services and improving ways of working using technology and data. Some highlights from the year include:

### Equipping for excellence

- A single volunteer management system (Be Collective) has been implemented across Council for the benefit of all existing and future volunteers. This system provides a better customer experience and improves risk mitigation for Council in the management of volunteers
- A satellite internet network has been implemented, providing high-speed internet coverage to 11 Council locations in the LGA eliminating blackspots
- NSW Planning portal integration for Development Assessments (DAs), Modifications and DA Review was introduced to improve efficiency in business processes, reducing complexity and double handling of data

### For customers

- Improved wayfinding for community on our online portal to easily find most relevant forms. The customer survey results have improved since this initiative was introduced
- 17 new online forms to improve the ease of making applications to use Council facilities, services and make payments
- 5 improved workflows, either through enhancing processes or forms, to improve efficiencies in operations
- New public WiFi in 12 locations across the LGA
- Enhanced customer experience to easily calculate rates and indexation for DA consent conditions for both our customers and staff

### For Staff

- PowerBI learning sessions aimed at offering guidelines and practises to users that could benefit from utilising PowerBI as a business tool
- OneDrive and SharePoint Online Instructor Lead Training sessions have been delivered to staff
- Onsite weekly Service Delivery presence at various sites
- The introduction of in-person technical support at every Councillor Briefing
- Implementation of meeting room technology to improve user interface and collaboration
- Enhancements to the online customer portal feedback page to enable/increase internal customer reporting
- Continue to improve cyber resilience by moving applications to a Cloud environment

### **Workforce Management Strategy**

Council continues to deliver initiatives within the Workforce Management Strategy aligned to the 4 focus areas: Leadership Talent; Digital Transformation; Safety and Wellbeing; and Diversity, Equity, Inclusion and Belonging.

#### **Leadership talent**

The LGNSW Capability Framework outlines the core knowledge, skills, abilities, and other attributes expected of local government employees in NSW. The implementation of the framework across Council remains a focus with the 83 percent of position descriptions (PDs) now in the new template. The framework and the new PDs are the foundation for personal development and career planning, recruitment, performance management and workforce planning.

An in-house leadership training program 'Elevate' launched, with the program aimed at Team Leaders and Supervisors. The pilot marked the beginning of a 6-month period with participants attending 6 face-to-face workshops, held one month apart. The program is designed to empower

first-time and emerging leaders, and to unlock their potential through developing and nurturing skills, whilst fostering a culture of continuous growth.

The traineeship and apprenticeship program continues to grow with 4 apprentices and 7 trainees currently working at Council. Our program provider, Novaskill, are also currently recruiting to fill an additional 7 trainee positions to develop our youth workforce.

#### **Safety and wellbeing**

With the rising importance of psychosocial safety, a Psychosocial Safety at Work procedure was introduced this year, and information sessions were held with the Executive Leadership Team and People Leaders, to ensure management are fully aware of the causes and signs of psychosocial hazards and staff's wellbeing is a priority consideration.

An updated Recovery at Work Program was developed to further support employees, and a Workers Compensation Hub was made available via the intranet. The Hub is a one

stop shop for all information and support available to employees and managers regarding workers compensation process and recovery at work. It also provides compliance with the State Insurance Regulatory Authority (SIRA) obligations for provision of information to employees around injury notification and our programs.

Thrive, our wellbeing program, continues to receive positive feedback through our employee surveys. Communication, education, activities, and initiatives were promoted throughout the year to continue a preventative safety and wellbeing culture. This year saw the roll out of many successful programs including skin checks and flu vaccinations, various Harmony Week activities, and Be Safe and Be Well month which combined National Safe Work Month and National Mental Health Month.

**Digital transformation**

As part of our commitment to provide increased analytics and insights to help inform business performance and decision making, a new Power BI report was created containing key HR metrics that automatically updates from our Human Resources Information System (HRIS) every day. The Workforce Snapshot can be accessed by employees at any time.

'Health checks' commenced to enhance performance and optimise our integrated HRIS. The most significant health check undertaken was on our rostering and time attendance system solution, and other modules continue to undergo regular inhouse health checks to look for efficiencies and improvements.

**Diversity, equity, inclusion and belonging**

A diversity, equity, inclusion and belonging strategy on a page was developed and identifies key focus areas that support workforce diversity.

A new partnership has commenced between Council and NSW Government's Veterans Employment Program to support the employment of veterans and recognise the skills and value they can bring to Council.

**Making a Difference program update**

It was another big year for our reward and recognition program Making a Difference. This year we saw 2000 forms of recognition via Thank You messages, and Above & Beyond and Leading The Way awards.

### **Employee engagement survey**

The 2024 Employee Engagement Survey closed with a record-breaking response rate of 71 percent. The results show that as an organisation our employees are reporting exceptional levels of engagement and satisfaction, with the overall engagement score sitting at 82 percent, up 4 percent from 2022.

In the survey 30 different work areas were reviewed. Our 3 top performing areas were:

- purpose (91 percent)
- teamwork (88 percent)
- safety and wellbeing (88 percent)

Our employees have indicated that they would like to see improvements in the following areas:

- career opportunities (65 percent)
- facilities (64 percent)
- processes (63 percent)

Directors and Executive Managers have received tailored results for their Division/Business Unit and are developing action planning for their areas. Feedback gathered will help to inform organisation wide priorities.

## Performance

Performance measures	Target	Result 2024	
Correspondence replied to within 10 working days	90%	91%	✓
Operational projects on schedule	80%	84%	✓
Capital projects on schedule	80%	67%*	✗
Quarterly, annual and statutory reports submitted to Council on time	100%	100%	✓
Voluntary staff turnover rate	< 13%	11%	✓
<b>Financial performance</b>			
Operating performance	> 0	3.73%	✓
Own source operating revenue	> 60%	87.4%	✓
Unrestricted current ratio	> 1.5x	2.18x	✓
Debt service cover ratio	> 2x	6.85x	✓
Rates and annual charges outstanding	< 5%	3.83%	✓
Cash expenses cover ratio (months)	> 3	6.40	✓
Building and infrastructure renewal ratio	> 100%	94.6%**	✗

✓ Achieved target

✗ Target not achieved

\* Disruptions to the program included contractors availability, wet weather, design delays, extended engagement and project cost escalations.

\*\* The ratio was below the industry benchmark of 100 percent due to a reduction in capital renewal expenditure to fund the corporate Enterprise Resource Planning system upgrades, and an increase of \$2.6 million (or 8 percent) in infrastructure assets depreciation for 2023/24 reflecting asset cost increases resulting from high inflation in the previous financial year.

Workload measures	Result 2024
Number of service review actions implemented	17
<b>Operational projects</b>	
<b>Completed</b>	
G20	Undertake a service review of road maintenance
G20	Undertake a service review of the Rangers service
G20	Undertake a service review of the Building Control service
G20	Undertake a service review of the Public and Environmental Health service
G20	Review the Long-Term Financial Plan and options to maintain financial sustainability, such as a special rate variation
<b>On schedule</b>	
G20	Deliver an Enterprise Resource Management System
G20	Undertake a service review on the maintenance of open space
G20	Undertake a service review of the Community Engagement service
G20	Undertake a service review of Marketing and Communications
G20	Review and report on the Community Strategic Plan
G19	Build and develop future organisational workforce capabilities
<b>Not proceeding</b>	
G20	Undertake a service review of Customer Services*

\*This Service Review is not proceeding. The Customer Service team has been recently restructured. Additional time is required for the outcomes of the restructure to be delivered, prior to commencement of a service review.

**Capital projects**

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**On schedule**

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**IT improvements**

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**G20** IT Infrastructure - replacements

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**G20** Computers, laptops and mobile devices - replacements

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# Statutory Returns





## Local Government Act 1993

### **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 in accordance with the Local Government Act 1993 (s406), the Local Government (General) Regulation 2021 (s217), and the Office of Local Government Annual Report checklist (published on 29 May 2024).

### **s428 (4) (a) Financial statements**

Audited financial statements for the year 2023/24 are at page 220 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 (4) (c)**

No issues concerning the operations of Northern Beaches Council were raised by the Anti-slavery Commissioner during the 2023/24 financial year.

### **s428 (4) (d)**

In the 2023/24 financial year, Council has taken the following steps to ensure that goods and services procured by and for the Council during the year were not the product of modern slavery within the meaning of the Modern Slavery Act 2018.

### **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 by the Council**

Council did not enter into any environmental upgrade agreements in the 2023/24 financial year.

**Table: s428 (4) (d) Modern Slavery**

Reasonable Steps taken	Form of response for annual reporting	Response mandatory / optional for annual reporting
<b>1 Commit</b>		
<b>1.1 Stakeholder engagement</b>		
What steps did your entity take to engage with stakeholders during this reporting period in relation to modern slavery?	<p><b>Internal Stakeholders</b></p> <p>Presentations/discussions at business unit team meetings across the organisation covering what modern slavery is, legislative requirements and Council's actions</p> <p>Development and launch of a modern slavery internet page providing the organisation with access to information, Council's modern slavery statement and the risk assessment template</p> <p>Discussions with Chief Technology and Operations Officer on requirements in the Information and Digital Technology category</p>	Mandatory
Did you engage with external stakeholders on modern slavery risks in this reporting period?	<p>Yes</p> <p>We engage with the marketplace when procuring services and products considered at risk of breaching the Modern Slavery Act</p>	Mandatory
<b>1.2 Identify salient risks at the organisational level</b>		
What steps did your entity take to identify salient modern slavery risks at the organisational level (i.e. across all operational and procurement activities) during this reporting period?	<p>Utilised the Commissioners Modern Slavery Inherent Risk Identification Tool to complete an initial scoping assessment of Council's procurement activities</p> <p>Next step will be to conduct a more in-depth assessment of those areas of Council's procurement identified in the initial scoping as higher-risk</p>	Mandatory
Did you conduct or update a Salient Modern Slavery Risk Assessment in this reporting period?	<p>Yes</p>	<p>Mandatory</p> <p>Option to upload copy of risk assessment</p>
<b>1.3 Modern Slavery Policy</b>		
What steps did your entity take to adopt a Modern Slavery Policy during this reporting period?	The Policy was adopted in the previous reporting period (December 2022)	Mandatory
Do you have a modern slavery policy approved by your senior governing body (e.g. Agency Head / Secretary), in place?	<p>Yes</p>	<p>Mandatory</p> <p>Option to upload copy of policy</p>

Reasonable Steps taken	Form of response for annual reporting	Response mandatory / optional for annual reporting
Does your modern slavery policy include high-level targets?	Yes	Optional
	This information would not be held within a policy. Risks are dynamic and managed outside of the Policy through our Modern Slavery Framework, guidelines and procurement and contract management templates	
<b>1.4 Modern Slavery Risk Management Plan</b>		
What steps did your entity take to adopt a Modern Slavery Risk Management Plan during this reporting period?	Council has a Modern Slavery Framework which identifies risks and mitigation strategies	Mandatory
Do you have a modern slavery risk management plan, approved by your senior management in place?	Yes – Modern Slavery Framework and modern slavery risk checklist	Mandatory
		Option to upload copy of plan
Does your plan assign accountability for performance against high-level targets to specific roles?	No	Optional
<b>2 Plan</b>		
<b>2.1 Identify and map your supply-chain risks for each procurement</b>		
What steps did your entity take to identify and map your modern slavery risks at the supply-chain level during this reporting period?	Incorporated a mandatory high- level risk assessment in Council's contract registration form - this captures all contracts over \$50,000	Mandatory
	All procurements for amounts greater than \$50,000 since March 2024 have been assessed to allow identification and mapping of modern slavery risks	
<b>2.2 Develop a risk-reducing sourcing strategy</b>		
What steps did your entity take to develop a modern slavery risk-reducing sourcing strategy during this reporting period?	Introduced a modern slavery checklist as part of the procurement planning process	Mandatory
In what percentage of procurement processes was modern slavery factored into your entity's sourcing strategy or other procurement planning activities during this reporting period?	100% of all procurements greater than \$50,000 since March 2024	Optional
<b>3 Source</b>		
<b>3.1 Select appropriate suppliers</b>		
What steps did your entity take to address modern slavery risks when selecting suppliers during this reporting period?	Inclusion and evaluation of modern slavery schedules in all tenders and quotations issued above \$50,000	Mandatory
	Inclusion of modern slavery clauses developed by Council's external counsel in all contracts above \$50,000	

Reasonable Steps taken	Form of response for annual reporting	Response mandatory / optional for annual reporting
In what percentage of competitive procurement processes were the Model Tender Clauses used during this reporting period?	None  All of Council's competitive procurement processes incorporated modern slavery tender clauses developed by Council's external counsel	Optional
<b>3.2 Adopt a shared responsibility approach to contracting</b>		
What steps did your entity take to adopt a shared responsibility approach to modern slavery risks, in contracting during this reporting period?	None	Mandatory
In what percentage of competitive procurement processes were the Model Contract Clauses used during this reporting period?	None  All of Council's competitive procurement processes incorporated modern slavery contract clauses developed by Council's external counsel	Optional
<b>4 Manage</b>		
<b>4.1 Monitor and evaluate supplier performance</b>		
What steps did your entity take to monitor and evaluate supplier performance relating to modern slavery during this reporting period?	None	Mandatory
Has your entity required any of your Tier 1 suppliers to undergo an audit addressing modern slavery risks in this reporting period?	No	Mandatory
What percentage of your Tier 1 suppliers underwent an audit addressing modern slavery in this reporting period?	Nil	Optional
During the reporting period, what percentage of your Tier 1 suppliers' workforce were surveyed about their working conditions?	Nil	Optional
What percentage of your Tier 1 suppliers' workforce are temporary migrant workers?	Unknown	Optional
What percentage of workers engaged by your Tier 1 suppliers in the last reporting period paid or incurred a fee to secure their engagement?	Unknown	Optional
<b>4.2 Develop supplier capabilities</b>		
What steps did your entity take to develop supplier capabilities relating to modern slavery risks during this reporting period?	None	Mandatory
What percentage of your entity's Tier 1 suppliers reported that they had participated in modern slavery training during this reporting period?	Nil	Optional

Reasonable Steps taken	Form of response for annual reporting	Response mandatory / optional for annual reporting
<b>5 Remedy</b>		
<b>5.1 Provide or enable access to effective grievance mechanisms</b>		
What steps did your entity take to provide or enable access to effective modern slavery grievance mechanisms during this reporting period?	None	Mandatory
How many complaints relating to modern slavery associated with your operations or the goods or services you procure were lodged during the reporting period, whether with your organisation's grievance mechanism(s) or with others?	Nil	Optional
<b>5.2 Take safe immediate steps to remedy harm</b>		
What steps did your entity take to safely and immediately remedy modern slavery harms to which you were connected during this reporting period?	None – there were no modern slavery harms to which Council was connected	Mandatory
<b>5.3 Use leverage to remediate deficient practices</b>		
What steps did your entity take to use leverage to remediate deficient modern slavery risk management practices during this reporting period?	None	Mandatory
In how many procurement contracts or arrangements was a material breach related to modern slavery formally notified during this reporting period?	Nil	Optional
<b>5.4 Withdraw responsibly</b>		
What steps did your entity take to withdraw responsibly during this reporting period, in connection to modern slavery risks?	None	Mandatory
How many procurement contracts or arrangements were terminated on modern slavery grounds during the reporting period?	Nil	Optional
<b>6 Report</b>		
<b>6.1 Establish a victim-centred reporting protocol</b>		
What steps did your entity take to establish a victim-centred modern slavery reporting protocol during this reporting period?	None	Mandatory
Do you have a modern slavery reporting protocol in place that prioritises the interests of the victim/survivor?	No	Mandatory

Reasonable Steps taken	Form of response for annual reporting	Response mandatory / optional for annual reporting
<b>6.2 Report on your modern slavery risk management efforts</b>		
What steps did your entity take to report on your modern slavery risk management efforts during this reporting period?	Use of the GRS annual reporting template to prepare the modern slavery section of Council's annual report	Mandatory
Did your entity report on modern slavery in its prior Annual Report?	Yes	Mandatory
During the period, did your entity comply with its obligations to report heightened modern slavery due diligence procurements valued at \$150,000 (inc. GST) or more within 45 days?	No - noting this obligation has been postponed to 2025	Mandatory
<b>7 Improve</b>		
<b>7.1 Learn lessons from your performance and others</b>		
What steps did your entity take to learn lessons from your modern slavery performance and others during this reporting period?	None	Mandatory
Has your entity updated its modern slavery policies or procedures based on stakeholder feedback or lessons from a grievance mechanism during this period?	No	Mandatory
<b>7.2 Train your workforce</b>		
What steps did your entity take to train your workforce during this reporting period?	Investigation into the availability of training suitable for Local Government was undertaken	Mandatory
What percentage of your workforce received modern slavery training in the period?	Consideration was given to developing a course for Council, however it is noted that Local Government Procurement will have training available in early 2025 which will be reviewed and implemented if suitable	Mandatory
<b>7.3 Cooperate with the Anti-slavery Commissioner</b>		
What steps did your entity take to cooperate with the Anti-slavery Commissioner during this reporting period?	Attended the Introduction to the Anti-slavery Commissioner's Guidance on Reasonable Steps – Managing Modern Slavery Risks in Local Government Operations and Supply Chains in March 2024	Mandatory

### **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 2023/24 the income raised was \$1,370,659. An amount of \$1,044,991 was spent on the following projects:

<b>Project</b>	<b>\$</b>
<b>Maintenance and cleansing</b>	
Mowing, vegetation and streetscape maintenance - The Corso and reserves	117,166
Cleansing - including high pressure paver washing, cleaning of street furniture, litterbins and beach raking and cleaning	405,032
<b>Tourism and business support</b>	
Manly Visitor Information Centre, Manly mainstreet place and tourism management	315,812
<b>Events and marketing</b>	
Manly Christmas decorations	74,880
Major Manly events – including Manly Jazz	47,931
Activations and workshops	27,750
Digital marketing, targeted advertising, trade shows, wayfinding signage	40,235
<b>Town centre improvements</b>	
Town centre improvements	16,185
<b>Total</b>	<b>1,044,991</b>
 <b>Opening balance of reserve</b>	
Special rate income	250,486
Expenditure (above)	1,370,659
<b>Closing balance of reserve</b>	<b>-1,044,991</b>
	<b>576,154</b>

**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 2023/24 the income raised was \$95,021. These funds will be held in a restricted cash reserve and accumulated to undertake future town centre works.

**Special rate variation – Pittwater environmental infrastructure levy**

In June 2011, IPART approved the former Pittwater Council's application for a special rate variation. This resulted in an increase in rates over 3 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.

In 2023/24 an amount of \$1552 was spent in the former Pittwater Local Government Area on the following capital project:

<b>Projects - Balgowlah Business Centre improvement</b>	<b>\$</b>
No projects were undertaken in 2023/24	-
<b>Total</b>	<b>-</b>
<b>Opening balance of reserve</b>	<b>206,107</b>
Special rate income	95,021
Expenditure (above)	-
<b>Closing balance of reserve</b>	<b>301,128</b>

<b>Projects</b>	<b>\$</b>
Mona Vale Library – upgrades and new works	1552
<b>Total</b>	<b>1552</b>
<b>Opening balance of reserve</b>	<b>228,073</b>
Expenditure (above)	-1552
<b>Closing balance of reserve</b>	<b>226,521</b>

**Local Government (General) Regulation 2005****Clause 132 Rates and charges written off for the period of 2023/24**

	\$
Rates abandoned (postponed)	24,858
Interest abandoned (postponed)	6908
Interest abandoned (other)	7647
Rates and charges written off	3117
Mandatory pension rebate	2,266,579
Voluntary pension rebate (rates)	131,922
Voluntary pension rebate (waste)	604,215
<b>Total</b>	<b>3,045,246</b>

**Clause 186 Councillor induction training and professional development**

There were 43 induction training programs or refreshers in 2023/24 made up of:

- 32 Councillor Briefings, Special Interest Briefings and Pre-Council Meeting Q&A Sessions
- 10 Council Meetings
- 1 Extraordinary Council Meeting

The following Councillors participated in ongoing professional development by engaging in these activities:

Participants	Program
Cr Crvelin Cr Gencher Cr Robins Cr Walton Mayor Heins Deputy Mayor Cr Ryburn	Membership – Australian Institute of Company Directors (AICD)
Cr Korzy Cr Robins Mayor Heins	Australian Local Government Women's Association (ALGWA) Membership
Cr Korzy Cr Robins Mayor Heins	Australian Local Government Women's Association (ALGWA) Conference – North Ryde 14 – 16 March 2024
Cr De Luca	National Suicide Prevention Conference 2024 – Adelaide 29 April – 5 May 2024
Cr Crvelin Cr De Luca Cr Grattan Cr Gencher Mayor Heins Cr Korzy Cr Robins Cr Walton	LGNSW Annual Conference – Rosehill Gardens 12 – 14 November 2023
Cr Grattan	RMIT University – Graduate Certificate in Cyber Security Online Course 1 October 2023 (9-12 months)

Cr Glanville	LGNSW – Planning and Facilitating Effective Meetings – Training Webcast 1 September 2023	The professional development and induction activities councillors undertook during the financial year are detailed above.
Cr Glanville	Environment Institute of Australia and New Zealand (EIANZ) Nature Positive Symposium – The Rocks, Sydney 26 and 27 March 2024	
Cr Glanville	Environment Institute of Australia and New Zealand (EIANZ) Membership	
Deputy Mayor Cr Ryburn	Gallup Strengths Finder Gallup Online Course 17 March 2024	
Deputy Mayor Cr Ryburn	Barrett Values Centre Online Course 6 March 2024	
Deputy Mayor Cr Ryburn	Training and Skill Development MasterClass Duo Plan Membership paid 13 June 2024 for next 12 months	
Mayor Heins	Hon Paul Scully - Priorities in planning in NSW – CEDA Event – The Rocks, Sydney 5 October 2023	

**Clause 217(1) (a) Overseas visits**

No overseas visits were made by Councillors, Council staff or other people representing Council in 2023/24.

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

An amount of \$122,553 was incurred for provision of fees, facilities and expenses for the Mayor and Councillors. Details are below.

<b>Facilities and expenses</b>	\$
Provision of dedicated office equipment	3349
Communication charges made by Councillors	9143
Attendance of Councillors at conferences and seminars	22,991
The provision of induction training and professional development for Mayor and other Councillors	6306
Training of Councillors and provision of skill development	6275
Interstate visits by Councillors, including transport, accommodation, and other out-of-pocket travelling expenses	-
Overseas visits by Councillors, including transport, accommodation, and other out-of-pocket travelling expenses	-
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 for the Mayor and Councillors	-
Expenses involved in the provision of care for a child of, or an immediate family member	13,883
Other expenses	60,606
<b>Total</b>	<b>122,553</b>

**Fee**

Mayoral	94,950
Mayoral superannuation	10,445
Councillors fee	488,850
Councillors superannuation	53,774
<b>Total</b>	<b>648,018</b>

During 2023-24 an amount of (not including the Mayoral and Councillors fees referred to above) was incurred by Council under this policy for the provision of facilities and payment of expenses for the Mayor and Councillors.

<b>Total overall</b>	<b>770,571</b>
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**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.

<b>Contractor</b>	<b>Description</b>	<b>Total value ex GST(\$)*</b>
Haskoning Australia Pty Ltd	North Harbour Reserve Catchment Study	\$160,802
Forest Tree Service Pty Ltd	Curl Curl Ward proactive tree works	\$208,950
Bedrule Pty Ltd trading as TOBCO	Wellings Reserve access road and drainage improvements	\$450,220
Quality Management and Constructions Pty Ltd	Forestville commercial centre upgrade	\$540,000
Inter-Chillers Pty Ltd	Stage 2 air-conditioning system upgrade	\$596,500
Cathy Oliver and Adam Oliver	Currawong management agreement	\$209,090
Sports Clean Pty Ltd	Synthetic sports field maintenance	\$176,896
Waterforms International Pty Ltd	Water feature and splash park testing and maintenance	\$533,628
E.S.I Constructions Pty Ltd	Interior refurbishment works at Lakeside Holiday Park, North Narrabeen	\$171,561
RARE Environmental Pty Ltd (Blackburn Trust)	Narrabeen Lagoon entrance clearance	\$1,263,610
Eclipse Lighting and Sound	Christmas Events 2023/2024 - Christmas Choral Concert and Christmas by the Beach	\$204,219
Enter Building Group Pty Ltd	Bayview Seawall repairs	\$961,856
Belmadar Pty Ltd	Design and construct services for the Warriewood Valley Community Centre	\$17,040,033
KPMG Australia Technology Solutions Pty Ltd	ERP transformation – project implementation	\$7,955,450

<b>Contractor</b>	<b>Description</b>	<b>Total value ex GST(\$)*</b>
Hibernian Contracting Pty Ltd	Warriewood Beach SLSC foreshore upgrade	\$318,491
Technology One Pty Ltd	ERP platform - software licence	\$12,891,213
Ally Property Services Pty Ltd	Harbord Literary Institute playground upgrade	\$311,848
Regal Innovations Pty Ltd	Construction of Lynne Czinner Park, Warriewood	\$1,696,888
TCM Construction Group Pty Ltd	Little Manly Point amenities	\$625,467
Regional Workshop Pty Ltd	Warringah Recreational Centre - architectural consultancy design services	\$155,135
Go1 Pty Ltd	Supply and implementation of online learning library	\$306,000
HGT Australia Ltd T/A Novaskill	Provision of an apprenticeship and traineeship program	\$1,730,018
Pan Civil Pty Ltd	Park Avenue, Avalon slope stabilisation	\$770,800
Infrastructure Management Group Pty Ltd	Road pavement condition survey	\$151,022
Hawkridge Entertainment Services Pty Ltd	Feasibility study for proposed multi-use performance and exhibition space at Manly Town Hall	\$154,000
Asco Group (Aust) Pty Ltd	Design, supply and install a pre-fabricated changing place modular building at Rowland Reserve	\$199,595
RARE Environmental Pty Ltd (Blackburn Trust)	Manly Dam link trail boardwalk	\$2,189,394
Triforce Australia Pty Ltd	Hardware replacement for core systems TechOne and TRIM	\$553,456
Roof & Building Service (AUS) Pty Ltd	Waterproofing membrane works for Dee Why Civic Centre and Library	\$596,630
Garwood International	Replacement of rear load garbage truck	\$419,310
NEXTDC Ltd	Co-location data centre	\$313,920
Hibernian Contracting Pty Ltd	Manly Dam Memorial shelter and accessibility upgrades	\$274,782

<b>Contractor</b>	<b>Description</b>	<b>Total value ex GST(\$)*</b>
SMC Marine Pty Ltd	Yachtsman's Paradise seawall and drainage repair works	\$197,310
Gulanga Group Pty Ltd	UKG licence renewals	\$936,576
SAP Australia Pty Ltd	SAP Enterprise Resource Planning (ERP) software contract	\$1,044,620
Urban Maintenance Systems Pty Ltd	Graffiti removal and bus shelter cleaning services	\$2,039,469
Phillips Marler	Provision of detailed design services for Clontarf Reserve upgrades	\$411,724
GPM Marine Constructions Pty Ltd	Paradise Beach tidal pool renewal	\$810,706
Twenty Four Seven	Avalon Bowling Club lift works	\$179,127
Convil Group Pty Ltd	138 Killarney Drive, Killarney Heights landslip restoration	\$244,426
Proludic Pty Ltd	Winnererremy Bay play structure renewal	\$179,960
Regal Innovations Pty Ltd	Freshwater Beach Park playground	\$898,860
GPM Marine Constructions Pty Ltd	Manly Federation Boardwalk repairs project	\$315,860
Rosmech Sales & Service Pty Ltd	Acquisition of 4 street sweepers	\$1,726,414
Whittaker Civil Pty Ltd	Whale Beach stormwater outlet	\$166,250
Landscape Productions Pty Ltd	Street tree planting Pittwater Road, Brookvale	\$216,000
RMA Contracting Pty Ltd	Embankment stabilisation at 24 Loquat Valley Road, Bayview	\$177,021
Planet Civil Pty Ltd	Gibbs Street and Quinlan Parade, Manly Vale	\$196,698
Ally Property Services Pty Ltd T/A Ally Civil	Carawa Road and Alfred Street, Cromer intersection pedestrian crossing upgrade	\$287,955
Kelbon Pty Ltd	Surfside Avenue, Avalon – relaying of footpath and upgrade to existing drainage	\$200,000

<b>Contractor</b>	<b>Description</b>	<b>Total value ex GST(\$)*</b>
Downer EDI Works Pty Ltd	RLRRP - Waratah Parade (Warringah Road to McIntosh Street), Narrabeen	\$315,411
Downer EDI Works Pty Ltd	RLRRP - Beaconvie Street, (Dobroyd Road to Curban Street), Balgowlah Heights	\$154,131
Downer EDI Works Pty Ltd	RLRRP - Harbord Road (Wyadra to Wyndora Avenue), Freshwater	\$214,518
Downer EDI Works Pty Ltd	RLRRP - Harbord Road (Brighton to William Streets), North Manly	\$184,860
Downer EDI Works Pty Ltd	RLRRP - Waratah Parade stage 2 heavy patch approach to McIntosh Road, Narrabeen	\$218,657
Boral Construction Materials Ltd (South)	Road resheeting - Bantry Bay Road including parking bays	\$170,052
Boral Construction Materials Ltd (South)	Road resheeting - Benelong Street, Seaforth	\$154,863
Boral Construction Materials Ltd (South)	RLRRP - Campbell Parade (Condamine Street to end - east), Manly Vale	\$248,498
Boral Construction Materials Ltd (South)	Road resheeting - Peronne Avenue, Clontarf	\$367,021
Boral Construction Materials Ltd (South)	RLRRP - Roosevelt Avenue (Grigor Place to Wewak Place), Allambie Heights	\$200,357
Boral Construction Materials Ltd (South)	RLRRP - Ryrie Avenue (Bridgeview Crescent to Warringah Road), Forestville	\$226,188
Boral Construction Materials Ltd (South)	RLRRP - South Creek Road (James Wheeler Place to Cumberland Avenue), Dee Why	\$382,920
Boral Construction Materials Ltd (South)	RLRRP - Westminster Avenue (Kingsway to Lismore Avenue), Dee Why	\$190,263
Stabilised Pavements of Australia Pty Ltd	Road resheeting - Bantry Bay Road parking bays	\$185,553
Downer EDI Works Pty Ltd	Road resheeting - Avon Road, Dee Why	\$534,928

<b>Contractor</b>	<b>Description</b>	<b>Total value ex GST(\$)*</b>
Downer EDI Works Pty Ltd	Road resheeting - Bangaroo Street (Woodbine Street to Warringah Street), North Balgowlah – microsurfacing and heavy patching	\$227,666
Stabilised Pavements of Australia Pty Ltd	Road resheeting - Chiltern Road, Ingleside	\$512,847
OzPave (Aust) Pty Ltd	Road resheeting - Collins Street, North Narrabeen	\$151,785
Stabilised Pavements of Australia Pty Ltd	Road resheeting- Lantana Avenue, Wheeler Heights	\$239,027
Downer EDI Works Pty Ltd	Road resheeting - Park Street, Mona Vale	\$271,650
Downer EDI Works Pty Ltd	Road resheeting - Raymond Road, Bilgola Plateau	\$264,803
Downer EDI Works Pty Ltd	Road resheeting - Willandra Road section 1	\$563,179
Downer EDI Works Pty Ltd	Road resheeting - Willandra Road section 2	\$569,916
Downer EDI Works Pty Ltd	Road resheeting- Alfred Street, Narrabeen	\$188,744
Stabilised Pavements of Australia Pty Ltd	Road resheeting- Alfred Street, Narrabeen	\$496,328
Downer EDI Works Pty Ltd	Road resheeting - Trevor Road, Newport	\$170,052
Kelbon Project Services Pty Ltd	Beacon Hill traffic calming	\$363,723
Forest Tree Service Pty Ltd	Curl Curl Ward pro active tree works	\$208,950
Rhelm Pty Ltd	Open coasts and lagoons scoping study	\$225,540
Planet Civil Pty Ltd	Garden Street/Powderworks Road drainage improvement	\$174,544
Mansour Paving (Aust) Pty Ltd	Triangle Park North, Dee Why upgrade works	\$701,557
Alectrics Electrical Services Pty Ltd	Triangle Park North, Dee Why lighting and electrical upgrade works	\$180,153
Advisian Pty Ltd	Mackerel and Currawong Wharf design, review of environmental factors and geotechnical investigation proposal	\$325,917

<b>Contractor</b>	<b>Description</b>	<b>Total value ex GST(\$)*</b>
Landscape Productions Pty Ltd	Freshwater Beach Masterplan stage 1B landscaping	\$147,000
Insituform Pty Ltd	Stormwater pipe remediation works in Belrose – package 2	\$181,405
Insituform Pty Ltd	Stormwater pipe remediation works in Belrose – package 1	\$232,659
Interflow Pty Ltd	Stormwater pipe remediation works in Elanora Heights	\$203,028
Interflow Pty Ltd	Stormwater pipe remediation works in Clareville, Wheeler Heights, Newport and Manly Vale	\$307,784
Twenty Four Seven Building Maintenance Services Pty Ltd	Avalon Bowling Club lift works	\$179,127
Rhelm Pty Ltd	Collaroy Narrabeen coastal management program	\$169,500
Kelbon Projects Pty Ltd	Manly Dam mountain bike trail - Bantry Reserve shared zone services	\$139,632
Encore Theatrical Pty Ltd	Glen Street Theatre presentation show – The Mousetrap	\$345,000

\*Contract costs only include the original term of the contract, extension options are not included

**Clause 217 (1) (a3) Legal proceedings**

During 2023/24 the following expenses were incurred on legal proceedings:

	\$
Total Expenditure	\$1,896,336
Costs Recovered	\$471,007
<b>Net</b>	<b>\$1,425,329</b>

The following matters were finalised:

Matter	Court	Result
Application to lodge GIPA	Civil and Administrative Tribunal	Dismissed
Application to lodge GIPA	Civil and Administrative Tribunal	Refused
Claim for Damages	Civil and Administrative Tribunal	Withdrawn
Application against GIPA decision	Civil and Administrative Tribunal	Refused
Review of Council decision	Civil and Administrative Tribunal	Dismissed
29 Dobroyd Head Road Balgowlah	Class 1 Land and Environment Court	s34 Agreement
12 Birkley Road Manly	Class 1 Land and Environment Court	Appeal upheld with amended plans
67 Seaforth Crescent Seaforth	Class 1 Land and Environment Court	s34 Agreement
21 Headland Road North Curl Curl	Class 1 Land and Environment Court	Appeal upheld with amended plans
231 Whale Beach Road Whale Beach	Class 1 Land and Environment Court	Appeal upheld with amended plans
74-76 Willandra Road Narrabeen	Class 1 Land and Environment Court	Discontinued
228 Powderworks Road Ingleside	Class 1 Land and Environment Court	Discontinued
3 Gondola Road North Narrabeen	Class 1 Land and Environment Court	s34 Agreement

<b>Matter</b>	<b>Court</b>	<b>Result</b>
33-35 Fairlight Street Fairlight	Class 1 Land and Environment Court	s34 Agreement
5 Elvina Avenue Avalon	Class 1 Land and Environment Court	s34 Agreement
20 Cabarita Road Avalon	Class 1 Land and Environment Court	s34 Agreement
40 Castle Circuit Seaforth	Class 1 Land and Environment Court	Discontinued
45 Warriewood Road Warriewood	Class 1 Land and Environment Court	s34 Agreement
12 Clarence Street Balgowlah	Class 1 Land and Environment Court	s34 Agreement
17 Woods Parade Fairlight	Class 1 Land and Environment Court	s34 Agreement
30 Queens Parade Newport	Class 1 Land and Environment Court	s34 Agreement
36 Bardo Road Newport	Class 1 Land and Environment Court	Appeal upheld with amended plans
79 Riverview Road Avalon Beach	Class 1 Land and Environment Court	Appeal upheld with amended plans
2A Allen Avenue Bilgola Beach	Class 1 Land and Environment Court	Dismissed
1 Alexander Street Collaroy	Class 1 Land and Environment Court	s34 Agreement
40 Castle Circuit Seaforth	Class 1 Land and Environment Court	Discontinued
257 Harbord Road Dee Why	Class 1 Land and Environment Court	s34 Agreement
995 Barrenjoey Road Palm Beach	Class 1 Land and Environment Court	s34 Agreement
7 Ruskin Rowe Avalon	Class 1 Land and Environment Court	Discontinued
22 Raglan Street Manly	Class 1 Land and Environment Court	s34 Agreement
42 White Street Balgowlah	Class 1 Land and Environment Court	s34 Agreement
173-175 Whale Beach Road Whale Beach	Class 1 Land and Environment Court	s34 Agreement
4 Alexander Street Collaroy	Class 1 Land and Environment Court	s34 Agreement
29-35 Reddall Street Manly	Class 1 Land and Environment Court	s34 Agreement
18 Rock Bath Road Palm Beach	Class 1 Land and Environment Court	s34 Agreement

Matter	Court	Result
1 Bilambee Road Bilgola	Class 1 Land and Environment Court	s34 Agreement
5A Beach Road Palm Beach	Class 1 Land and Environment Court	s34 Agreement
52-54 Brighton Street Freshwater	Class 1 Land and Environment Court	s34 Agreement
8 Baroona Road Church Point	Class 1 Land and Environment Court	s34 Agreement
4 Collaroy Street Collaroy	Class 1 Land and Environment Court	s34 Agreement
91 Lane Cove Road Ingleside	Class 1 Land and Environment Court	Discontinued
16 Corella Street Freshwater	Class 1 Land and Environment Court	Discontinued
46 Prince Alfred Parade Newport	Class 1 Land and Environment Court	Discontinued
23 Coles Road Freshwater	Class 4 Land and Environment Court	Discontinued
218 McCarrs Creek Road Church Point	Class 4 Land and Environment Court	Discontinued
Oceanview Road Freshwater	District Court	Judgment for Council
Dust Diseases Claim	Dust Diseases Tribunal	Judgment for the plaintiff
Personal Injury Claim Manly	District Court	Judgment for the plaintiff
Personal Injury Claim Narrabeen Lakes	District Court	Judgment for the plaintiff
Tree removal	Local Court	Withdrawn
Appeal against Dangerous Dog Order 1	Local Court	Control Orders
Appeal against Dangerous Dog Order 2	Local Court	Control Orders
Failure to comply with Control Order	Local Court	Conviction and fine
Parking and traffic offence	Local Court	Conviction and fine
Littering	Local Court	Withdrawn
Out of hours work	Local Court	Withdrawn

<b>Matter</b>	<b>Court</b>	<b>Result</b>
Failure to provide Fire Safety Statement	Local Court	s10 and fine
Dog attack	Local Court	Conviction and fine
Out of hours work	Local Court	Conviction and fine
Work Injury Damages Claim	Personal Injury Commission	Decision for the applicant
Work Injury Damages Claim	Personal Injury Commission	Decision for the applicant
Appeal against Land and Environment Court decision – 218 McCarrs Creek Road Church Point	Court of Appeal	Discontinued
Church Point Carpark	Court of Appeal	Dismissed
Church Point Carpark	Supreme Court	Dismissed

The following matters have not been finalised and are ongoing:

<b>Matter</b>	<b>Court</b>
Application to lodge GIPA	Civil and Administrative Tribunal
Application against GIPA decision	Civil and Administrative Tribunal
22 Central Avenue Manly	Civil and Administrative Tribunal
37 Maxwell Parade Frenchs Forest	Class 1 Land and Environment Court
4 Alexander Street Collaroy	Class 1 Land and Environment Court
1180 Barrenjoey Road Palm Beach	Class 1 Land and Environment Court
9-11 Victoria Parade Manly	Class 1 Land and Environment Court
1180 Barrenjoey Road Palm Beach	Class 1 Land and Environment Court
5 Skyline Place Frenchs Forest	Class 1 Land and Environment Court
28-32 Lauderdale Avenue Fairlight	Class 1 Land and Environment Court
1180 Barrenjoey Road Palm Beach	Class 1 Land and Environment Court
27-29 Avalon Road Avalon Beach	Class 1 Land and Environment Court

<b>Matter</b>	<b>Court</b>
72-76 Willandra Road Narrabeen	Class 1 Land and Environment Court
1193 Barrenjoey Road Palm Beach	Class 1 Land and Environment Court
86 Bungan Head Road Newport	Class 1 Land and Environment Court
Lot 79 Kumarna Street Duffy's Forest	Class 1 Land and Environment Court
38 McCarrs Creek Road Church Point	Class 1 Land and Environment Court
38 McCarrs Creek Road Church Point	Class 1 Land and Environment Court
35-43 Belgrave Street Manly	Class 1 Land and Environment Court
613-615 Pittwater Road Dee Why	Class 1 Land and Environment Court
8 Lady Penrhyn Drive Beacon Hill	Class 1 Land and Environment Court
171 Forest Way Belrose	Class 1 Land and Environment Court
1112-1116 Barrenjoey Road Palm Beach	Class 1 Land and Environment Court
4 Delmar Parade Dee Why	Class 1 Land and Environment Court

<b>Matter</b>	<b>Court</b>
20-22 Macpherson Street Warriewood	Class 1 Land and Environment Court
25-29 Dove Lane Warriewood	Class 1 Land and Environment Court
30 Abernethy Street Seaforth	Class 1 Land and Environment Court
4 Forest Road Warriewood	Class 1 Land and Environment Court
89 Stuart Street Manly	Class 1 Land and Environment Court
37-43 Hay Street Collaroy	Class 1 Land and Environment Court
16 Macpherson Street Warriewood	Class 1 Land and Environment Court
69 Melwood Avenue Forestville	Class 1 Land and Environment Court
1102 Barrenjoey Road Palm Beach	Class 1 Land and Environment Court
27-29 North Avalon Road Avalon	Class 1 Land and Environment Court
1 Gladys Avenue Frenchs Forest	Class 1 Land and Environment Court
394 Barrenjoey Road Newport	Class 1 Land and Environment Court

<b>Matter</b>	<b>Court</b>
118B Parkes Road Collaroy Plateau	Class 2 Land and Environment Court
11 Lylly Road Allambie Heights	Class 4 Land and Environment Court
12-14 Rock Bath Road Palm Beach	Class 4 Land and Environment Court
20 Chiltern Road Ingleside	Class 6 Land and Environment Court
28 Pine Street Manly	Supreme Court
Personal Injury Claim Dee Why	District Court
Personal Injury Claim Manly	District Court
23 Palomar Parade Freshwater	District Court
22 Central Avenue Manly	District Court
Church Point Carpark	District Court
11-27 Wentworth Street Manly	Supreme Court

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

No work on private land was undertaken by Council in 2023/24.

**Clause 217 (1) (a5) Grants**

The total amount contributed or otherwise granted by the Council in 2023/24 under section 356 of the Act was \$2,153,212. A summary of the recipients of the grant by program is below.

Fund name	\$
Community development grants	159,642
Community library grants	124,722
Community financial assistance	261,085
Collaroy Seawall grants	533,000
Surf lifesaving subsidies	218,448
Arts and creativity grants	129,000
Heritage grants	10,000
Eco school grants	10,000
Environmental grants	50,000
Community event grants and sponsorship	513,079
Sport and recreation, youth and infrastructure grants	114,694
Mayor's discretionary fund donations	29,543
<b>Total</b>	<b>2,153,212</b>

**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, 2 planning professionals and one community representative. During the year 25 public meetings and 4 electronic determination meetings were held where 130 matters were determined, 2 Planning Proposals were recommended for approval (including the new LEP) and one Category 3 Development Application was referred to Sydney North Planning Panel for determination.

**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 percent of shares), with the remaining shares held by Mosman Council. KEE operates a recycling and waste disposal centre at Kimbriki Road, Terrey 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 1000 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 Climate Change, Energy, the Environment & Water
- Grant projects funded by NSW Environment Trust
- Grant projects funded by Crown Lands
- Grant projects funded by NSW Reconstruction Authority
- Grant projects funded by NSW Govt Coast & Estuaries Grants programs'

- Grant projects funded by NSW Govt Floodplain Management Grants programs'
- Northern Sydney Regional Organisation of Councils (NSROC)
- Materials and Embodied Carbon Leaders' Alliance (MECLA) (member)
- Sustainable Choice (member) – NSW Local Government Procurement
- Institute of Public Works Engineering Australasia (IPWEA)
- Climate Action Professional Officer's Group – LGNSW and NSW Dept of Climate Change, Energy, the Environment & Water
- Stormwater NSW
- 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) – Climate Change, Energy, the Environment & Water
- Resilient Sydney (member)
- Cities Power Partnership – Local Government network – Beacon Hill, part of the Climate Council
- Ausgrid – Warriewood Community Battery Trial

Council also supports 2 charitable environmental trusts that provide opportunities for funding important environmental projects.

- Pittwater Environmental Trust: established in 2006, this is managed and operated by the separate organisation being the Pittwater Environmental Foundation to support important environmental projects in the former Pittwater Local Government Area.
- Nature for Northern Beaches Trust (formerly known as 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**

A diverse and inclusive workplace acknowledges the individual strengths of each employee and the potential they bring and is a key element to a successful, evolving workplace and high performing culture. 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:

- ongoing delivery of the Workforce Management Strategy 2022 – 2026 with diversity, equity, inclusion and belonging as a key theme and focus area
- continuing to contribute to our ongoing commitment to Equal Employment Opportunities (EEO), and diversity, equity, inclusion and belonging (DEIB)
- developing a strategy on a page which identified 3 key focus areas, recruitment, culture and education, that support workforce diversity
- continuing to encourage the disclosure of diversity data along with an inclusive approach, in conjunction with our EEO Management Plan
- continuing to review, action and implement initiatives aligned to the strategy on a page
- continuing to ensure employees are educated and informed with mandatory internal diversity and inclusion related training
- attending the Northern Beaches Careers Expo to engage youth on work experience, traineeships, career opportunities and considering Council as an employer
- rolling out the Youth Employment Action framework, which incorporates placements, internships, traineeships and career pathways
- delivering inhouse recruitment and selection training that incorporates the topic of unconscious bias.

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

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

	\$
Salary	493,270
Amount for employer's contribution to superannuation or salary sacrifice	27,819
Value of non-cash benefits	11,073
Fringe benefits tax paid	12,713
<b>Total</b>	<b>544,875</b>

**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:

	\$
Salary	2,348,274
Amount for employer's contribution to superannuation or salary sacrifice	201,375
Value of non-cash benefits	79,636
Fringe benefits tax paid	55,654
<b>Other payments</b>	
Value of leave accumulated at Council paid out on termination	161,938
<b>Total</b>	<b>2,846,877</b>

**Regulation 217 (1) (d) Labour statistics**

The number of persons directly employed by Council as of 14 February 2024 is as follows:

	<b>Number*</b>
Persons directly employed on a permanent full-time basis	961
Persons directly employed on a permanent part-time basis	260
Persons directly employed on a casual basis	141
Persons directly employed under a fixed-term contract	106
Persons employed by Council who are 'senior staff'** for the purposes of the Local Government Act 1993	4
Persons engaged by Council, under a contract or other arrangement with the person's employer, that is wholly or principally for the labour of the person	10
Persons supplied to Council, under a contract or other arrangement with the person's employer, as an apprentice or trainee	5

\*Labour statistics excludes staff employed by KEE

\*\* "Senior Staff" includes the CEO and Directors.

**Clause 217 (1) (e) Annual charge for stormwater management services**

The stormwater management services 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 Services Charge for 2023/24 is below.

<b>Charge – stormwater management services 2023/24</b>	<b>\$</b>
Capital Expenditure	1,756,784

<b>Network improvement</b>	<b>\$</b>	<b>Flood Mitigation</b>
Investigations, assessments, planning and design		North Harbour catchment investigation
Kerb and gutter drainage improvements		
<b>Water quality</b>		<b>Operational expenditure</b>
Freshwater Beach Water Sensitive Urban Design – design		Ongoing maintenance of new assets constructed
		242,809
		Condover Reserve remediation plan in response to stormwater pipe failure, associated overland flow and erosion
		121,300
		<b>Total</b>
		2,120,893

<b>Opening balance of reserve</b>	<b>160,961</b>
Charge income	2,208,035
Interest on overdue amounts	5,100
Expenditure (above)	-2,120,893
<b>Closing balance of reserve</b>	<b>253,203</b>

**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 3 dogs.

**Dog attack reporting**

Council received 319 reported attacks that were triaged during this period.

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 297 incidents were reported within the Council area in 2023/24.

**Funding spent on companion animal  
management and activities**

A sum of \$448,971 was spent on pound service fees (excluding salary costs) during the reporting period.

**Community education programs and  
strategies to promote and assist  
the de-sexing of dogs and cats**

The Keeping Cats Safe at Home program, in partnership with the RSPCA who received a \$2.5 million funding grant from the NSW Government through its Environmental Trust for the project, aims to encourage cat owners to adopt a safe-at-home lifestyle, protecting their cats from outdoor threats and reducing the impact of cats on our native wildlife by encouraging pet owners to keep cats within the boundaries of their property. This is an exciting 4-year behaviour change project. We are working closely with the RSPCA and currently consulting local stakeholders including veterinarians, wildlife organisations, animal welfare organisations and the general community to inform this project.

Cat containment strategies aligned with this program:

- A marketing campaign using our website, community e-news and social media platforms, together with paid media to support behaviour change of cat owners.
- A promotional competition to give away 50 cat enclosures to community members on the basis that they agree to become ambassadors for the program was launched in March 2024. The competition provided 50 winners with a \$500 voucher to spend at Cat Nets (RSPCA partner), with promotional case studies to be developed around their cat and its enclosure. Participants were invited to upload images or videos of their cat(s) 'living their best lives at home' (indoors). Council will develop a promotional video showcasing cat enclosures and local ambassadors.
- A school holiday program event developed and led by the Bushland and Biodiversity team in conjunction with the Animal Control Officer in Compliance and offered through the Coastal Environment Centre's school holiday program (Kids on the Coast).
- Community event(s) developed and led by both the Bushland and Biodiversity, and Compliance highlighting the grant and the importance of cat health and safety and interactions with wildlife.
- Continue Council's grant support assisting the 2 Northern Beaches animal pounds with management of stray and pet cats e.g., subsidised de-sexing (desexing decreases unwanted litters and roaming/hunting behaviours seen in de-sexed cats) and microchipping programs, waiving or reduction in Council cat registration fees.
- Continuing partnership with Safe Re-homing to enable cats unable to be rehomed on the Northern Beaches to be given the opportunity of rehoming elsewhere and providing assistance with associated costs as required (de-sexing, microchipping, worming, veterinary checks, and food and accommodation costs). At this stage, the number of stray cats surrendered to local pounds is not significant, but this initiative continues to ensure any stray/abandoned or lost cat will be rehomed and that euthanasia of cats is avoided, where possible.
- Continue to gather, consolidate and update data regarding cat ownership, registration and issues relating to cat management.
- Develop a children's educational colouring and story book about keeping cats safe at home and protecting native wildlife in conjunction with a local artist.
- Commence development of Council Cat Trapping Procedure (including a ProMapp) for the control of cats in Wildlife Protection Areas.
- Discounted microchipping and desexing programs.

### **Strategies to seek alternatives to euthanasia for unclaimed animals**

Council has a commercial arrangement with 2 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. Council has also recently been in contact with FindMyOwner. This new initiative helps found pets return to their owner before entering a pound. Around 86 percent of dogs reported through FindMyOwner were successfully returned home. FindMyOwner can reduce stray dog intake for council pounds for free and with minimal effort.

There is no pound management contract between RSPCA NSW and Northern Beaches Council. The RSPCA shelters are devoted to rehabilitating the animals our inspectors seize in instances of alleged cruelty, and we do not have the ability to take stray animals from community members moving forward.

If an animal cannot be identified via the Central Animal Records database, or the particulars are out of date, then the only options are rehoming or euthanasia in accordance with the legislation, where euthanasia is a last resort.

We also have ongoing arrangements with the Animal Welfare League, 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 internet pages and promoted by Council to assist customers with their enquiries.

### **Off-leash areas provided in the Council area**

Northern Beaches Council has 29 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	448,971
Promotional costs	0
Materials/consumables	0
Other	0
<b>Total</b>	<b>448,971</b>

- Division of Local Government Department  
of Premier and Cabinet

#### **Section 12**

There are no projects that satisfy the reporting criteria in 2023/24.



**Section 8 (2) Report on compliance****Educational services**

Council produces a monthly disability newsletter, The Wave, with a circulation of over 1300.

**Consultation and liaison with carers**

Council coordinated events for 2023 Carers Week including a Celebrating Carers morning tea and webinars on the Carers Gateway and planning ahead for carers.

Council coordinated 2 Meet Your Local Seniors Groups Expos for the Seniors Festival in March 2024, which included local services and activities of interest to carers of people who are frail and/or aged, including Carers NSW and Carers Gateway.

A second Dementia Friendly Organisation Action Plan was approved by Dementia Australia which was developed in consultation with the Northern Beaches Dementia Alliance and Dementia Advisory Group which includes people with lived experience of dementia and their carers. The plan prioritises actions for 2024/25 including staff dementia awareness training and further dementia friendly audits of Council facilities with carers and those living with dementia.

Community development staff were available to provide information and referral to carers, taking over 200 calls annually in relation to services and supports 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 a coordinating community restaurant each week.

**Other initiatives**

During 2023/24 Council performed the following initiatives:

- ongoing delivery of the Workforce Management Strategy 2022 – 2026, with diversity, equity, inclusion and belonging as a key theme and focus area
- continuing to contribute to our ongoing commitment to Equal Employment Opportunities (EEO), and diversity, equity, inclusion and belonging (DEIB). A strategy on a page was developed and identified 3 key focus areas, recruitment, culture, education, that support workforce diversity
- continuing to encourage the disclosure of diversity data along with an inclusive approach, in conjunction with our EEO Management Plan.

**Staff who are carers**

We ensure our employees are educated and informed with mandatory internal diversity and inclusion related training including:

- disability awareness
- understanding violence against women
- a respectful workplace
- bullying in the workplace
- code of conduct training

Council continues 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 public.

Our wellbeing program, Thrive, continues to promote services and support for employees. Communication, education, activities and initiatives were promoted throughout the year to build a preventative safety and wellbeing culture. This year saw the rollout of many successful programs including skin checks and flu vaccinations, various Harmony Week activities, and Be Safe and Be Well month which combined National Safe Work Month and National Mental Health Month.

Council continues to support flexible work arrangements where appropriate. This allows employees, including those with carer responsibilities, to balance their work and personal responsibilities.



**Northern Beaches  
Disability Inclusion Action Plan  
2022-2026**



### **S13 (1) Report on implementation**

This year marks the second year of implementation of Council's Disability Inclusion Action Plan (DIAP) 2022-2026. The current DIAP has 62 actions to continue our ongoing commitment to improve access and inclusion for people living with disability.

A copy of the DIAP and our disability information hub can be found at [www.northernbeaches.nsw.gov.au/services/disability](http://www.northernbeaches.nsw.gov.au/services/disability). This report will be provided to the Minister for Disability Services and the NSW Disability Council.

#### **Focus area 1: Develop positive community attitudes and behaviours**

Council has maintained its focus on building positive community attitudes and behaviours this year with improvements across communications, library programs and access to arts and culture information.

Council communication throughout the year featured people with disability across campaigns including community development grants, Youth Advisory Group, Sun Run participants and Northern Beaches Business Disability Inclusion Award.

One specific example of using communications to improve community attitudes and behaviour was the creation and deployment of an Instagram reel reaching over 60,000 people which told the story of last year's Northern Beaches Business Awards Disability Inclusion Award winner, Mind Café, involving interviews with staff with disability to showcase the positive outcomes being achieved by this business.

Glen Street Theatre scheduled a comedy performance *Are You Pulling My Leg?* in June 2024, showcasing people living with disability who delivered a comedy show that was Auslan-interpreted and live captioned so that everyone could participate and enjoy a theatre performance focused on access and inclusion.

Accessibility information was added to relevant webpages to assist people living with disability to find and access Council community centres.

Other programs delivered and practices improved include:

- The annual Disability Inclusion Award presented to Allura Health as part of the Northern Beaches Business Awards in June 2024 recognising their commitment to inclusion.

- The Wave Disability Newsletter, produced and distributed monthly to a database of 1300. The Wave continues to be an important channel to engage with the disability sector and promote support services and low-cost activities.
- The launch of the Library Strategy Easy-to-Read version, developed for consultation with all community members.
- Increasing the diversity and inclusiveness of library programs including Auslan storytime sessions, partnering with Art Ability to exhibit works from adults living with disability, partnering with Headspace to provide sessions for young people and targeted author talks representing stories of people living with disability.
- The launch of the Toy Library Partnership, providing library members access to developmentally appropriate toys and therapy equipment through Early Ed Cubby House Toy Library.
- Continuing to grow Culture Map Live, with the implementation of accessibility updates on the iPhone version of the map to support access for people living with disability.
- 85 children with additional inclusion rights attended our Children's Services in 2023/24.

### **Focus area 2: Create liveable communities**

Council continues to improve the liveability of the Northern Beaches for people living with disability. Efforts in the last year have worked on improving Council buildings and amenities, park infrastructure and volunteering.

Improvements were made at 8 bus stops, including provision for 3 new boarding slabs, 7 new seats for waiting bus patrons and new tactile pavers installed at 3 bus stops. Working towards all bus stops being compliant to allow access to low floor accessible buses.

All accessible parking spaces are being brought into compliance, with the real time data of occupancy and location now available on the Park'nPay app making access easier for users.

Safer Schools Road Safety Reviews underway along with ongoing engagement with schools and vulnerable users to improve safety on footpaths and shared user paths.

MLAK locks are used in all new or upgraded toilet facilities. The following new facilities were delivered with accessible amenities:

- Shelly Beach - accessible facility as part of a total building replacement
- Little Manly Point - a new toilet block with accessible and ambulant facilities
- Rowland Reserve - refurbishment of existing amenities with the addition of an accessible facility and a changing places style facility
- Palm Beach Pavilion - upgrade of male and female accessible change and accessible toilet facilities.

The upgraded facilities at Palm Beach Pavilion were undertaken in consultation with a regular user to capture and respond to real life access constraints. Other facilities were designed with input from access consultants.

Collaboration between teams delivering capital improvements is facilitated through regular monthly meetings to plan for better access and connectivity between open space, natural areas, transport assets and community facilities.

Council is currently working on improving the accessibility to natural areas and open space, with improvements made at Manly Dam through the connection between picnic areas and an accessible path and boardwalk circuit, play space, picnic facilities and amenities planned for construction at Brick Pit Reserve with anticipated completion in April 2025.

Hearing loops are included at Dee Why Civic Council Chambers to improve accessibility of Council meetings.

Accessibility has been central to the design development for Bilgola rockpool and Whale Beach rockpool to provide inclusive access to these facilities.

New accessible pathway connections and park facilities have been completed at Freshwater Beach Reserve with concrete pathways and ramp, viewing deck and picnic shelter / BBQ settings.

The Everyone Can Play Guidelines are considered in every new playground design.

Lynne Czinner Reserve delivered with new park open space with shared path connection bridge over Fern Creek and fully accessible pathway network, picnic shelter, and fitness equipment.

Council is currently working on improving the accessibility of Coast Walk trail at South Curl Curl Beach with an accessible boardwalk and ramp between carparks and Swim Club building.

QR codes have been installed on signage within Warriewood Wetlands in a trial to increase access to natural areas.

Council continues to deliver land use planning strategies and plans that advocate and plan for housing to meet the needs of our community in the form of Place Plans, Structure Plans, a draft Local Environment Plan submitted to the Department of Planning, Housing and Infrastructure for Gateway Determination, and a draft Development Control Plan under development that will provide specific planning controls to meet the requirements for universal design.

### **Focus area 3: Support access to meaningful employment**

Council has continued to focus on supporting access to meaningful employment through direct employment, volunteering opportunities, staff training and promotion of businesses.

Two adults living with disability were provided employment at Dee Why and Warringah Mall Library branches in partnership with Pioneer Clubhouse and a further 5 adults living with a disability have been supported to engage in volunteering activities in library services.

Work is underway seeking to establish a partnership with a local disability service provider to create identified positions within Bushcare and the Coastal Environment Centre for people living with disability.

Council has continued to establish connections with Disability Employment Service providers and National Disability Recruitment Coordinator providers for the region. These services have been promoted through The Wave disability newsletter.

Council again sponsored, promoted and selected the winner of the Disability Inclusion Award as part of 2024 Northern Beaches Local Business Awards. The winner, Allura Health, provide a positive example to other businesses on how to identify and meet accessibility needs of customers.

Recruitment and selection training, which incorporates education on inclusive recruitment practices, is now being regularly delivered to Council staff.

Investigations are underway exploring options for Council to pursue inclusive employer certifications to continue to make Council a more inclusive place to work.

An Accessibility Matrix to audit volunteer positions was reviewed and updated with teams conducting an audit of volunteer roles to identify opportunities for increasing accessibility to volunteering with Council.

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

Council has continued to improve access to services through system and process improvements across communications, events, emergency preparedness and information and referrals.

Improvements to communication processes include:

- the launch of a guide for Council staff on inclusive language and communication
- Easy Read versions of documents including the Multicultural Inclusion Plan and Library Strategy
- ongoing training for web editors in accessibility
- a new writing and style guide for Council staff which promotes plain English writing principles

- a survey to assess demand for documents in alternative formats which will be distributed through The Wave newsletter and other channels as appropriate.

Council has worked to implement accessible features at events including accessible toilets, parking, access ways, changes tables, contact options through the website and subtitles on big screens. Post event surveys sought feedback on these features to understand awareness and utilisation with 33 percent of respondents aware of accessible features prior to the event and 14 percent using them.

The Local Emergency Management Officer has driven positive improvements in emergency preparedness and management including:

- on-site audits of all primary evacuation centre facilities to ensure adequate accessibility and facilities for people with disabilities

- engagement with several schools with students with disability to improve evacuation processes during an emergency
- attending Disability Inclusive Emergency Planning training to better understand capabilities and support needs of people with disability and carers in emergencies
- securing funding from Sydney North Health Network to progress P-CEP emergency preparedness training for emergency services and people with disability.

A monthly disability newsletter featuring dozens of inclusive and often free activities, events and opportunities for education and social participation is being produced and distributed to over 1300 subscribers. Inclusive Council events have also been promoted regularly.

Information and referral service is provided in response to enquiries, with the development in 2023/24 of a Quick Reference Guide for staff to follow to assist with referrals.



## Environmental Planning and Assessment Act 1979

### Section 7.5 (5) Voluntary planning agreement

The following planning agreements were in force during 2023/24:

Application Number	Description of works	Other party to VPA	Primary street address	Date executed	Status
PEX2015/0007	To create a publicly accessible link through the site.	Prowl Pty Ltd and Kelly No3 Pty Ltd, novated to Hotel Brookvale Pty Ltd	511-513 Pittwater Road, Brookvale	7 July 2015	Complete - obligation ongoing
VPA2016/0001	Provision of town square works, pedestrian connection works and 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 and 9 Howard Avenue, Dee Why	12 December 2008 and amended 6 September 2018	Complete - obligation ongoing in perpetuity
VPA2018/0001	Payment of a monetary contribution and obligations relating to undergrounding 33kV powerlines and construction of roads and stormwater infrastructure.	Frasers Property AHL Limited, novated to Morehuman Warriewood Pty Ltd	9, 11, 12 and 13 Fern Creek Road, Warriewood	6 August 2019	Executed
VPA2020/0002	Dedication of land to Council free of charge to accommodate new footpath and slip lane to be constructed by the applicant.	Warringah Road Developments Pty Ltd	723, 725 and 727 Warringah Road, Forestville	1 April 2021	Complete
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
VPA2021/0006	Construction of road reserve at Somerville Place, dedication of 54m <sup>2</sup> of land to Council and creation of easement benefiting Council for public access across privately owned footpath.	Manly Vale Development No.2 Pty Ltd	321 Condamine Street, Manly Vale	45207	Executed



## Environmental Planning and Assessment Regulation 2021

### Clause 218A (1) Development contributions

Regulation 218A (2)(a),(b),(c),(d),(e),(f),(g)

Project description	The kind of public amenity or service	2023/24 Monetary amount expended from development contributions	2023/24 Value of land dedication	2023/24 Value of material public benefit provided	Contributions expended to date in total on project / for the year for annual programs	Amounts expended temporarily borrowed to date in total on project	Project status	% of cost funded by contribution plan - completed projects only
Triangle Park North	Open space & recreation	\$1,272,392	-	-	\$1,362,871	-	Project completed	100%
	<b>Subtotal - Dee Why S7.11</b>	<b>\$1,272,392</b>	-	-	<b>\$1,362,871</b>	-	-	-
Smart Parking Infrastructure Project	Traffic & transport	\$147,522	-	-	\$348,791	--	Project underway	-
New traffic facilities	Traffic & transport	\$153,390	-	-	\$153,390	-	Project under way	-
New Footpaths (walking plan)	Traffic & transport	\$166,463	-	-	\$746,435	-	Project underway	-
	<b>Subtotal - Manly Parking S7.11</b>	<b>\$467,375</b>	-	-	<b>\$1,248,616</b>	-	-	-
West Esplanade Activation Plan	Public domain	\$21,796	-	-	\$21,796	-	Project under way	-
Little Manly Point Amenity	Public domain	\$247,919	-	-	\$367,500	-	Project completed	54%
Little Manly Beach Masterplan Implementation	Open space & recreation	\$0	-	-	\$738,567	-	Project underway	-
Ivanhoe Park Masterplan Implementation	Open space & recreation	\$0	-	-	\$264,698	-	Project underway	-
	<b>Subtotal - Manly Other S7.11</b>	<b>\$269,715</b>	-	-	<b>\$1,392,561</b>	-	-	-

Project description	The kind of public amenity or service	2023/24 Monetary amount expended from development contributions	2023/24 Value of land dedication	2023/24 Value of material public benefit provided	Contributions expended to date in total on project / for the year for annual programs	Amounts expended temporarily borrowed to date in total on project	Project status	% of cost funded by contribution plan - completed projects only
Roundabout – Jubilee Avenue and Warriewood Road	Traffic & transport	\$247,062	-	-	\$247,062	-	Project under way	-
Water Quality Retention Basin – Narrabeen Creek at Sector 1	Water management	\$73,345	-	-	\$1,184,444	-	Project under way	-
Embellishment of 3 Boondah Road	Open space & recreation	\$45,382	-	-	\$3,040,205	-	Project under way	-
Shared path connection from Fern Creek to Fern Creek Road, and Fern Creek to Casuarina Drive	Cycleway	\$506,708	-	-	\$781,250	-	Project under way	-
Lynne Czinner Park	Open space & recreation	\$1,845,522	-	-	\$1,845,522	-	Project completed	62%
Management & administration fees	Plan administration	\$40,770	-	-	\$40,770	-	Annual program	100%
<b>Subtotal - Warriewood S7.11</b>		<b>\$2,758,788</b>	<b>-</b>	<b>-</b>	<b>\$7,139,253</b>	<b>-</b>		<b>-</b>
Griffith Park Playground Upgrade	Open space & recreation	\$111,271	-	-	\$125,000	-	Project completed	100%
Dee Why Beach (Michalea Howie) Playground Upgrade	Open space & recreation	\$0	-	-	\$22,406	-	Project under way	-
Little Manly Beach Masterplan Implementation	Open space & recreation	\$49,372	-	-	\$391,196	-	Project under way	-
Freshwater High School Sportsfield	Open space & recreation	\$935	-	-	\$935	-	Project under way	-
Manly Dam Mountain Bike Trail Upgrade	Open space & recreation	\$687,859	-	-	\$704,618	-	Project under way	-
Aquatic Reserve sportsfield lighting	Open space & recreation	\$35,378	-	-	\$35,378	-	Project completed	100%
Seaforth Bike Park	Open space & recreation	\$27,711	-	-	\$27,711	-	Project completed	100%
Fielding Reserve, Collaroy new playground	Open space & recreation	\$48,196	-	-	\$48,196	-	Project completed	100%

Project description	The kind of public amenity or service	2023/24 Monetary amount expended from development contributions	2023/24 Value of land dedication	2023/24 Value of material public benefit provided	Contributions expended to date in total on project / for the year for annual programs	Amounts expended temporarily borrowed to date in total on project	Project status	% of cost funded by contribution plan - completed projects only
New Basketball Facilities	Open space & recreation	\$133,492	-	-	\$133,492	-	Project completed	100%
Warriewood Valley Community Centre	Community facilities	\$3,109,197	-	-	\$3,247,365	-	Project underway	-
Freshwater Beach Amenities	Public domain	\$44,035	-	-	\$44,035	-	Project underway	-
New Footpaths	Traffic & transport	\$1,248,896	-	-	\$1,248,896	-	Annual program	31%
New Kerb and Gutter	Traffic & transport	\$279,994	-	-	\$279,994	-	Annual program	100%
New Traffic	Traffic & transport	\$1,287,995	-	-	\$1,287,995	-	Annual program	44%
Church Point - New Infrastructure	Traffic & transport	\$56,134	-	-	\$55,142	-	Project underway	-
Safer Schools (footpaths)	Traffic & transport	\$0	-	-	\$393,878	-	Project underway	-
Commercial Centre Upgrade Program	Public domain	\$582,161	-	-	\$582,161	-	Annual program	100%
Avalon Place Plan	Public domain	\$78,477	-	-	\$132,687	-	Project underway	-
Clontarf Masterplan Implementation	Open space & recreation	\$65,535	-	-	\$65,535	-	Project underway	-
Management & administration fees	Plan administration	\$117,700	-	-	\$117,700	-	Annual program	100%
<b>Subtotal - NBC S7.12</b>		<b>\$7,964,338</b>	-	-	<b>\$8,944,320</b>	-		-

Project description	The kind of public amenity or service	2023/24 Monetary amount expended from development contributions	2023/24 Value of land dedication	2023/24 Value of material public benefit provided	Contributions expended to date in total on project / for the year for annual programs	Amounts expended temporarily borrowed to date in total on project	Project status	% of cost funded by contribution plan - completed projects only
Dee Why Town Centre – Construction – Phase 1	Public domain	\$16,874	-	-	\$5,111,721	-	Project completed	41%
Freshwater Beach Masterplan Implementation	Open space & recreation	\$1,923,729	-	-	\$2,494,557	-	Project under way	-
Dee Why Beach secure bike storage	Open space & recreation	\$374	-	-	\$374	-	Project under way	-
Management & administration fees	Plan administration	\$121,613	-	-	\$121,613	-	Annual program	100%
<b>Subtotal - Warringah S7.12</b>		<b>\$2,062,590</b>			<b>\$7,728,265</b>			
<b>Total</b>		<b>\$14,795,197</b>			<b>\$27,815,886</b>			

**Regulation 218A(3)(a),(b)**

**Total value of all contributions and levies received and expended during the year.**

Total s7.11 and s7.12 contributions expended in 2023/24 financial year	\$14,795,197
Total s7.11 and s7.12 contributions received in 2023/24 financial year	\$16,427,225

**Fisheries Management Act 1994**

**Section 220Zt (2) Reporting on Recovery and threat abatement plans**  
Council is not identified in any plans under this section of the Act.

**Swimming Pools Act 1992 and Swimming Pools Regulation 2018****Section 22F (2) Swimming Pool Inspections and Regulation Clause 23**

Details regarding inspections of private swimming pools during the reporting period are as follows:

- 9 inspections of tourist and visitor accommodation
- 3 inspections of premises with more than 2 dwellings
- 111 inspections of rental premises
- 236 inspections that resulted in issuance of a certificate of compliance
- 20 inspections that resulted in issuance of a certificate of non-compliance.

**Section 125 (1) and Regulation,**

**Clause 8, Schedule 2**

This report includes qualitative information on the 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

The Council continually reviews its proactive release program to identify the kinds of information that we make publicly available. This primarily occurs through extensive publication on Council's website. During the reporting period, this program resulted in the release of information relating to: Council services, events, community issues, planning and development services and environmental matters.

**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 166

**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

	<b>Wholly</b>	<b>Partly</b>	<b>Total</b>
Number of applications refused	0	20	20

**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	26	15	1	2	1	0	0	1	46
Not for profit organisations or community groups	3	1	1	2	0	0	0	0	7
Members of the public (by legal representative)	18	14	3	10	0	0	0	0	45
Members of the public (other)	72	71	27	23	11	3	3	3	213
<b>Total</b>	<b>119</b>	<b>101</b>	<b>32</b>	<b>37</b>	<b>12</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>311</b>

\* 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

**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*	1	0	0	0	0	0	0	0	1
Access applications (other than personal information applications)	117	100	31	37	11	2	3	4	305
Access applications that are partly personal information applications and partly other	1	1	1	0	1	1	0	0	5
<b>Total</b>	<b>119</b>	<b>101</b>	<b>32</b>	<b>37</b>	<b>12</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>311</b>

\*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).

\*\*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

**Table C**

Invalid applications

<b>Reason for invalidity</b>	<b>No of applications</b>
Application does not comply with formal requirements (section 41 of the Act)	8 - 0
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	0
Invalid applications that subsequently became valid applications	0

**Table D**

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

	<b>Number of times consideration used*</b>
Overriding secrecy laws	0
Cabinet information	0
Executive Council information	0
Contempt	0
Legal professional privilege	17
Excluded information	3
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)	0
Information provided to High-Risk Offenders Assessment Committee	0
<b>Total</b>	<b>20</b>

\*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	14
Law enforcement and security	0
Individual rights, judicial processes and natural justice	100
Business interests of agencies and other persons	7
Environment, culture, economy and general matters	0
Secrecy provisions	0
Exempt documents under interstate Freedom of Information legislation	0
<b>Total</b>	<b>121</b>

\*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)	166
Decided after 35 days (by agreement with applicant)	0
Not decided within time (deemed refusal)	0
<b>Total</b>	<b>166</b>

**Table G**

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

	Decision varied	Decision upheld	Total
Internal review	0	2	2
Review by Information Commissioner*	0	3	3
Internal review following recommendation under section 93 of Act	1	0	1
Review by NCAT	0	1	1
<b>Total</b>	<b>1</b>	<b>6</b>	<b>7</b>

\*The Information Commissioner does not have the authority to vary decisions but can make recommendations to the original decision-maker.

**Table H**

Applications for review under Part 5 of the Act (by type of applicant)

	<b>Number of applications for review</b>
Applications by access applicants	1
Applications by persons to whom information the subject of access application relates (see section 54 of the Act)	1
<b>Total</b>	<b>2</b>

**Table I**

Applications transferred to other agencies under Division 2 of Part 4 of the Act (by type of transfer)

	<b>Number of applications transferred</b>
Agency - Initiated Transfers	0
Applicant - Initiated Transfers	0
<b>Total</b>	<b>0</b>

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 12 information protection principles which cover the collection, storage, use and disclosure of (and access to) personal information.

There was one privacy review applications received by Council during the period 2023/24.

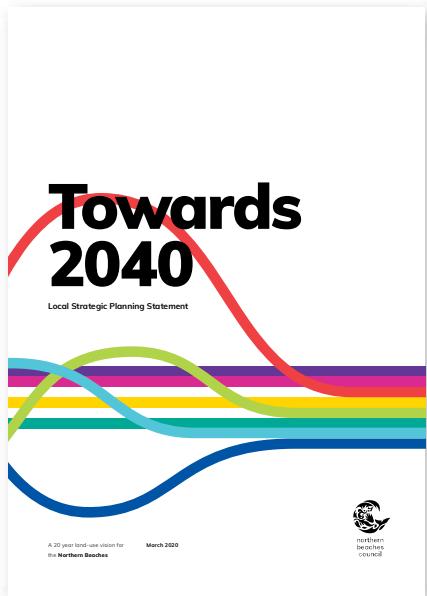
## **Public Interest Disclosures Act 1994**

### **Section 31 and Regulation 2011 Clause 4 - Reports by public authorities**

Report for NSW Ombudsman for the period 2023/24, from Council's Internal Audit and Complaints Resolution Team:

No. of public officials who made public interest disclosures to your public authority	2
No. of public interest disclosure received by your public authority	2
No. disclosures on corrupt conduct	2
No. disclosures on maladministration	0
No. disclosures on serious and substantial waste	0
No. disclosures on government information contravention	0
No. disclosures on pecuniary interest contravention	0
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 an ongoing education and awareness program

## Local Strategic Planning Statement



### Overview

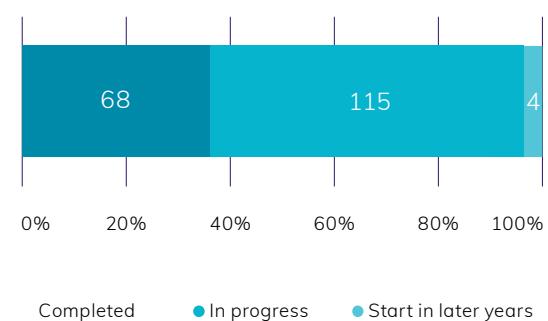
The Local Strategic Planning Statement – Towards 2040 (LSPS) was adopted by Council in 2020 and subsequently endorsed by the Department of Planning and Environment (DPE). To ensure transparency and accountability, the LSPS requires a regular progress report to be provided via the Annual Report.

The LSPS guides our long term (20 year) land use planning. It has 187 actions for implementation in the short, medium, and long term across 9 strategic directions. The chart below shows the overall progress to 30 June 2024, with 36 percent of all LSPS actions now completed, 62 percent in progress and 2 percent scheduled to start in later years.

Since last year, 12 actions have been completed. There are now only 4 actions remaining that are yet to be started, compared to 18 that had not yet been started last year.

**Figure 1**

LSPS actions progress 1 July 2023 to June 2024



**Key highlight**

This year's key highlight included the formal commencement of the statutory process for the preparation of the Local Environmental Plan (LEP). On 17 June 2024, Council resolved to submit the Planning Proposal for the creation of a new, consolidated LEP to the Minister for Planning and Public Spaces for Gateway Determination under Section 3.34 of the Environmental Planning and Assessment Act 1979.

The Planning Proposal is informed by several years of policy development by Council, advice from the Department of Planning, Housing and Infrastructure and community submissions received to date on Council's LEP Discussion Paper and Conservation Zones Review.

It is a legal requirement that both Council and the Minister formally consider the Planning Proposal before it can be placed on public exhibition for community feedback.

The community will be asked for input on the Planning Proposal (including proposed zonings and permitted land uses) once the Minister has endorsed its exhibition and subject to any Ministerial requirements being met. Council anticipates public exhibition will occur in mid-2025, subject to timing and extent of the Gateway Determination.

Council intends to exhibit the accompanying draft Development Control Plan (DCP) at the same time, once endorsed by Council for public exhibition. The DCP provides more detailed guidance for development on the Northern Beaches.

Outlined below are the key achievements against each of the 9 LSPS Directions for the 2023/24 financial year.



## Landscape

- Finalised the Conservation Zones Review, including zoning methodology and substantial technical studies. The revised methodology was informed by extensive community submissions as well as final advice from the Department of Planning, Housing and Infrastructure. The Conservation Zones Review provides a rigorous evidence base for the development of the new LEP and DCP.
- Incorporated a new Landscaped Area clause in the LEP Planning Proposal which seeks to promote adequate vegetation retention, permeable areas and appropriate landscaping in various zones to enhance tree canopy, biodiversity, reduce urban runoff, minimise visual impacts and complement building scale. Work is underway on the DCP for more detailed provisions to support and enhance the tree canopy.
- Identified sustainable solutions for energy, water and sewerage infrastructure improvements for unconnected areas. This included a presentation by Sydney Water to Council and Scotland Island residents on a proposal for connection of sewer and potable water to the island.
- Continued collaboration with Sydney Water on the Northern Suburbs Ocean Outfall Sewer renewal project.
- Finalisation of Local Character Study Report, including development of a place-based synopsis to inform the DCP.



## Efficiency

- Included sustainability-related planning provisions in the LEP Planning Proposal, namely a new Sustainable Buildings Clause to apply to large-scale development (minimum 1500sqm floor area). The clause proposes use of a checklist tool to complement the BASIX and the Sustainable Buildings SEPP requirements with the overall objective of enabling better energy, water and waste outcomes for large-scale developments.
- Investigated DCP controls for energy, water and waste efficiency, consistent with NSW Government policy. The draft DCP will include more detailed sustainability measures including for more passive design homes, net-zero energy ready homes, improvements to air quality, sustainable transport, waste and the circular economy.
- Progressed implementation of Council's Climate Change Action Plan.

## Resilience



**11**

Actions

**5**

Completed

**6**

In progress

**0**

Start in later years

- Achieved formal designation for Palm Beach Headland to be classified as an Urban Night Sky Place by the International DarkSky Association.
- Sought to limit intensification of development in high-risk areas via environmental conservation zoning of land identified as being subject to hazards (such as bushfire, flood, and landslips) as part of the Conservation Zones Review. However, this was not supported by the Department of Planning, Housing and Infrastructure.

- Progressed development of other LEP and DCP controls (e.g. mapping overlays) to guide development on land identified in high-risk hazard areas.
- Progressed development of LEP and DCP controls aimed at minimising hazards and stormwater, groundwater, air, noise and light pollution, such as linked to wood heaters, gas heating, asbestos, animals, smoking and construction management including dewatering.

- Appointed a permanent Illegal Dumping Investigations Coordinator within Council. The increased coordination and oversight has led to an increase in compliance action for illegal dumping. Council will also be appointing a temporary Illegal Dumping Prevention Officer to help educate residents of unit complexes on ways to minimise illegal dumping of household bulky items.
- Continued investigation of mechanisms for monitoring and minimising illegal land clearing.

## Infrastructure and Collaboration



**8**

Actions

**4**

Completed

**4**

In progress

**0**

Start in later years

- Adopted the Brookvale Structure Plan. The plan will facilitate a holistic and precinct-level approach to planning for growth and infrastructure in one of 5 strategic centres. Place-based planning is currently underway for Manly and Mona Vale strategic centres – see below. Plans have been completed for Frenchs Forest (phase 1) and Dee Why strategic centres and are in the process of being implemented.

- Commenced review of technical studies to consider the impact of the NSW Government's Low and Mid-Rise Housing Reforms on Council's planning framework. This will help facilitate an LGA-wide land use infrastructure implementation plan to align planning and funding for housing, employment, social infrastructure, green infrastructure and transport.

- Continued advocacy with the NSW Department of Planning, Housing and Infrastructure and the Independent Pricing and Regulatory Tribunal (IPART) to increase the range of essential infrastructure applicable under section 7.11.
- Included objectives and controls to address transport, waste, and other infrastructure needs in the LEP Planning Proposal.



**37**

Actions

**16**

Completed

**20**

In progress

**1**

Start in  
later years

## People

- Included controls in the LEP Planning Proposal to facilitate provision of a broad range of community infrastructure such as childcare, community facilities, emergency services facilities, information and education facilities, places of public worship and respite day care centres. Note that facilities such as schools are permitted separately via the Transport and Infrastructure SEPP.
- Further guidance on universal design and other controls for facilitating inclusive community use are being developed as part of the drafting of the DCP. Similarly, controls relating to Aboriginal heritage will be included in the DCP.
- Placed the draft Manly Place Plan on public exhibition from 9 October to 10 December 2023.
- Undertook initial engagement, research and scoping of the Mona Vale Place Plan. The Plan is currently on hold pending the NSW Government changes to housing targets and housing planning policies. The project will recommence once the implications of the NSW Government's housing reforms for Mona Vale have been identified.
- Avalon Place Plan was adopted by Council in 2022 and initial works such as an upgrade to the intersection of Old Barrenjoey Road and Avalon Parade, including a trial of a one-way shared zone, have commenced and implementation is progressing.
- Continued work to explore opportunities for joint use of facilities with collaborators. This included negotiations regarding a joint use agreement for sports facilities at the relocated Forest High School, as well as renewal of a memorandum of understanding (MoU) between Council and the NSW Department of Education for joint use projects. The MoU was renewed in 2023 and remains current until 2028.
- Continued advocacy with the NSW Government to include the construction of a community hub at Frenchs Forest into the contributions plan following IPART review (see above), as well as general advocacy for the expansion of the NSW Government's essential works list to include construction costs for community facility floorspace.
- Provided submission on the Patyegarang Planning Proposal (formerly known as Lizard Rock), which was available for public comment from 26 September to 7 November 2023. Council strongly objected to the proposed rezoning of the 70.1-hectare site located along Morgan Road in Belrose to permit a large new greenfield development. The main reason for Council's objection included the destruction of around 45 football size fields of bushland to make way for 450 dwellings in an area of very high bushfire risk. Council is still awaiting advice from the NSW Government as to whether the Patyegarang Planning Proposal will proceed.



## Housing

- Included actions from Council's adopted Local Housing Strategy in the LEP Planning Proposal - including to permit boarding houses and hostels within Housing Diversity Areas (that is, areas within 400 metres of local centres of Avalon, Newport, North Narrabeen, Freshwater and Belrose) and to permit dual occupancy development on R2 zoned land throughout the LGA.
- Also included new local provisions for housing mix, centres activation and floor space ratio in the LEP Planning Proposal.
- Drafting underway of the draft DCP to consider other housing provisions, such as for adaptable housing and universal design, and communal spaces in apartment design.
- Identified opportunities for expanding the Affordable Housing Contribution Scheme, which currently applies an affordable housing target to new development in the Frenchs Forest Precinct and to certain sites in Narrabeen. It is proposed to expand the Scheme, with the Brookvale Structure Plan identifying the inclusion of a 5 percent Affordable Housing levy for new residential development in Brookvale.
- Progressed work on an Affordable Housing Action Plan which will consider additional measures to help achieve the social and affordable housing target identified in the Council's Local Housing Strategy (of an additional 1884 social and affordable dwellings to 2036). This includes the commencement of a review of the affordable housing contributions scheme in support of affordable housing contribution rate(s) options to apply in areas of the Northern Beaches LGA not subject to upzoning.
- Continued advocacy to the NSW Government for the provision of additional affordable rental housing and social housing on the Northern Beaches.
- Consideration of the NSW Government's Low and Mid-Rise Housing Reforms and their new 5-year local housing completion target of 5900 new completed dwellings for the Northern Beaches by 30 June 2029.



## Great places

- Included local provisions in the LEP Planning Proposal for built form, landscape, design excellence, scenic protection, heritage and local character.
- Reviewed findings from the Local Character Study undertaken by TRACT Consultants as well as feedback from key community groups in the drafting of specific, place-based desired future character statements within the draft DCP.
- Included draft provisions relating to the public domain, good design, adaptive reuse, and heritage (namely as per the outcomes from the heritage conservation areas review) in the draft DCP.
- Commenced the Modern Architecture Heritage Study.
- Progressed implementation of the Heritage Strategy, including the Local Heritage Fund Program and the Moveable Heritage policy.
- Continued oversight of the Local Heritage Assistance Grants program.



## Connectivity

- Identified a need for an integrated transport strategy, which is scheduled to commence in the 2024/25 financial year. Amongst other matters, the strategy will include a public transport plan to consider opportunities for expanded ferry links and multi-modal transfers, identify opportunities for better alignment of transport and growth, consider freight requirements and seek to address network capacity limitations.
- Continued advocacy for expansion of Bus Rapid Transit (BRT) standards with an overall aim of seeking to improve transport links, especially East-West – e.g. from Brookvale and Dee Why to Frenchs Forest and Chatswood and between Mona Vale and Macquarie Park.
- Progressed implementation of the Northern Beaches Walking Plan through the New Footpath Program.
- Integrated active travel measures and connectivity considerations within the draft place plans for Manly, Mona Vale and Avalon.

## Jobs and skills



**48**

Actions

**23**

Completed

**24**

In progress

**1**

Start in  
later years

- Included provisions in the LEP Planning Proposal and related DCP (currently in drafting) for facilitating job growth as well as controls for urban centres and non-residential building.
- Continued collaboration with the Department of Planning, Housing and Infrastructure on the application of relevant State policies that allow residential and mixed-use development in employment lands.
- Adopted the Economic Development Strategy (Business on the Beaches) by Council on 22 August 2023. Implementation of the Strategy is ongoing.

- Progressed work on the delivery and integration of the Coast Walk and 80km Bondi to Manly Walk. Consultation for this section has been completed and tenders for Newport and Bilgola Beach are now sought with a view to appoint contractors and commence works late 2024, subject to Council approval.
- Continued preparation of a nighttime economy strategy to align with related strategies in supporting a sustainable tourism economy.
- Identified quick wins for supporting nighttime economy initiatives in Manly through the (draft) Manly Place Plan, including encouraging outdoor dining areas on footpaths.

- Completed a unique destination marketing campaign to promote Manly during the quieter winter season.
- Continued implementation of the Northern Beaches Destination Management Plan.
- Commenced work to consider a Planning Proposal lodged for potential future uses for the former Manly Hospital site.
- The implementation of Phases 2 and 3 of the Northern Beaches Hospital Precinct Structure Plan are reliant upon the NSW Government's provision of key infrastructure to support growth, namely the Beaches Link Tunnel and East West B-Line.

[northernbeaches.nsw.gov.au](http://northernbeaches.nsw.gov.au)





## Financial statements

1 July 2023 to 30 June 2024

## Northern Beaches Council

### Financial Commentary

#### Introduction

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Council achieved an operating surplus of \$44.1m. The operating result was a surplus of \$14.9m after excluding grants and contributions received for capital purposes.

The surplus from operations contributed towards the funding required to deliver the capital works program and repay loans. The operating surplus also includes funds restricted for future purposes.

Both income and operating expenses were higher than the previous year (income \$16m (3.8%); operating expenses \$24m (6.4%)). Principal items impacting the operating result including capital grants and contributions were:

- **Interest and investment income:** \$4.0m higher than the previous financial year due to increasing interest rates and cash balances.
- **Financial Assistance Grant:** \$3.4m lower mainly due to changes in the amount of the grant that was received in advance. Specifically, 25% of the 2023 grant was received in the 2023 year (\$2.3m) along with 100% of the 2024 allocation (\$9.4m). While in 2024, 85% of the 2025 grant was received (\$8.2m).
- **Core operating systems replacement:** Council is currently replacing its core operating systems, with an increased investment of \$2.4m in 2024.
- **Domestic waste service:** the net cost of the service was \$1.9m lower than 2023 primarily due to lower waste disposal costs than anticipated and rephasing of several waste projects. These funds are held in the domestic waste reserve for future bin replacements and planned projects.
- **Emergency Services Levy:** increased by \$1.5m with no grant from the NSW Government to assist in offsetting the cost (a \$1.6m subsidy was discontinued with the last payment in June 2022 (for the 2023 year)).
- **Capital grants and contributions:** \$4.7m decrease in 2024. The 2023 year included several large grant funded projects including Safer Schools Infrastructure (\$2.6m) and Duffys Forest RFS (\$2.2m).

#### Financial snapshot

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<b>\$412.5m</b> Income <sup>1</sup>	<b>\$397.6m</b> Operating expenses	<b>\$14.9m</b> Operating surplus <sup>1,2</sup>
<b>\$29.2m</b> Capital grants & contributions	<b>\$73.5m</b> Capital expenditure	<b>\$3.4m</b> Loan repayments <sup>3</sup>
<b>\$49.7m</b> Unrestricted cash	<b>\$5,643.3m</b> Infrastructure, plant, property and equipment	<b>\$9.2m</b> Closing loan balance

<sup>1</sup> Excludes grants and contributions received for capital purposes.

<sup>2</sup> Numbers presented may not sum precisely to the total due to rounding.

<sup>3</sup> Loan repayments (excluding the \$2.5 million refinancing of an existing loan during 2024).

## Northern Beaches Council

## Summary results

Income Statement	2024	2023	2022	2021
Income	\$441.7m	\$425.4m	\$408.1m	\$365.8m
Operating expenses	\$397.6m	\$373.8m	\$346.4m	\$365.7m
<b>Net operating result for the year</b>	<b>\$44.1m</b>	<b>\$51.7m</b>	<b>\$61.6m</b>	<b>\$0.1m</b>
Result excl capital grants & contributions	\$14.9m	\$17.8m	\$17.7m	(\$26.5m)
Capital expenditure	2024	2023	2022	2021
New capital works	\$29.9m	\$41.7m	\$44.2m	\$33.8m
Capital renewal works	\$43.4m	\$40.3m	\$32.7m	\$39.4m
Non-cash asset dedications	\$0.2m	\$0.8m	-	\$0.8m
<b>Total capital expenditure</b>	<b>\$73.5m</b>	<b>\$82.9m</b>	<b>\$76.9m</b>	<b>\$73.9m</b>
Loan repayments	2024	2023	2022	2021
<b>Total loan repayments</b>	<b>\$3.4m</b>	<b>\$4.8m</b>	<b>\$5.0m</b>	<b>\$5.1m</b>
Cash and investments	2024	2023	2022	2021
Externally restricted	\$62.0m	\$53.1m	\$41.5m	\$30.8m
Internally allocated	\$88.6m	\$90.8m	\$80.2m	\$83.4m
Unrestricted	\$49.7m	\$38.9m	\$36.4m	\$33.0m
<b>Total cash and investments</b>	<b>\$200.2m</b>	<b>\$182.9m</b>	<b>\$158.1m</b>	<b>\$147.2m</b>
Cashflows	2024	2023	2022	2021
Net cash from operating activities	\$92.8m	\$110.7m	\$90.2m	\$74.6m
Net cash from investing activities*	(\$70.8m)	(\$79.8m)	(\$73.0m)	(\$75.2m)
Net cash from financing activities	(\$4.7m)	(\$6.1m)	(\$6.3m)	(\$6.5m)
<b>Net incr / (decr) in cash &amp; investments</b>	<b>\$17.3m</b>	<b>\$24.8m</b>	<b>\$10.8m</b>	<b>(\$7.1m)</b>

\* Excludes purchase and sale of investments

Financial Position	2024	2023	2022	2021
Total assets	\$5,888.9m	\$5,636.4m	\$5,421.0m	\$5,245.2m
Total liabilities	\$186.5m	\$187.3m	\$184.5m	\$198.6m
<b>Net assets</b>	<b>\$5,702.4m</b>	<b>\$5,449.2m</b>	<b>\$5,236.5m</b>	<b>\$5,046.6m</b>

## Northern Beaches Council

## Summary results (continued)

Financial performance indicators	2024	2023	2022	2021
Operating performance	3.73%	4.46%	4.53%	(7.32)%
Own source operating revenue	87.37%	84.61%	82.52%	87.42%
Unrestricted current ratio	2.18x	1.92x	1.90x	1.69x
Debt service cover ratio	6.85x	7.65x	7.25x	2.81x
Rates and annual charges outstanding percentage	3.83%	3.57%	3.63%	3.92%
Cash expense cover ratio	6.40 months	6.13 months	5.59 months	5.13 months

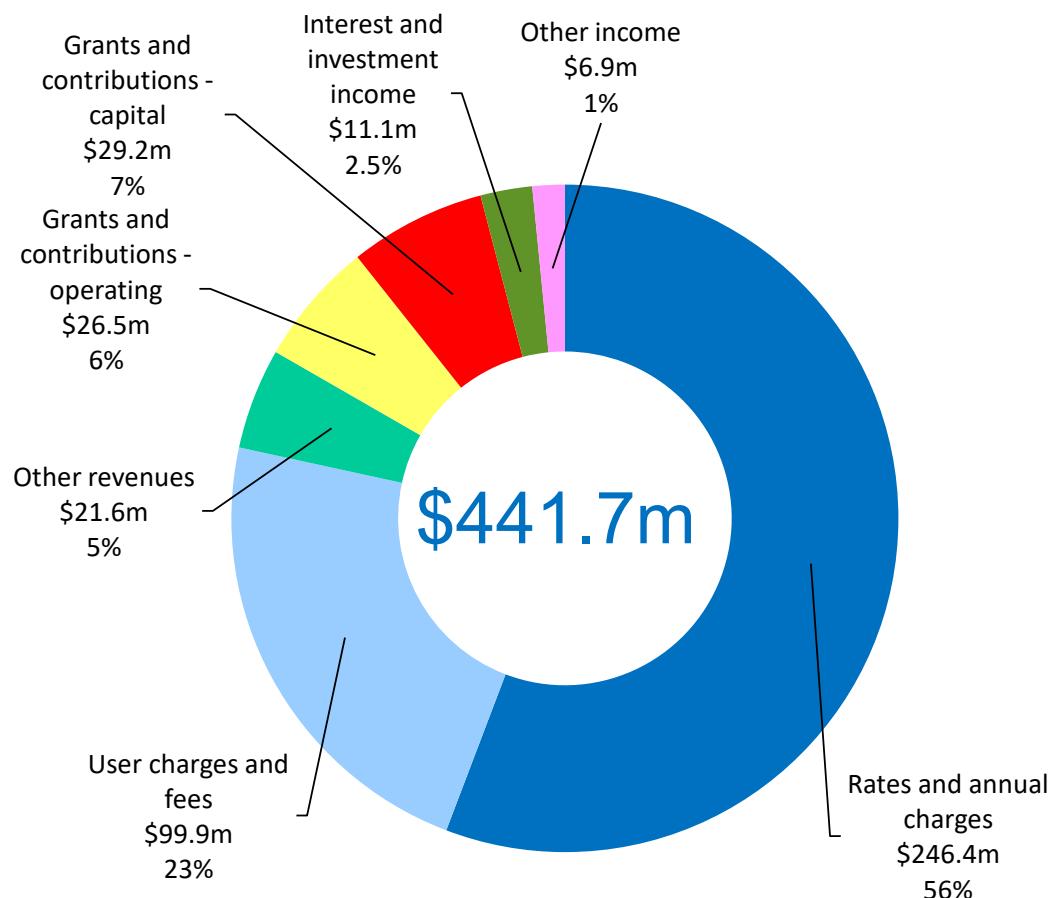
  

Asset performance indicators	2024	2023	2022	2021
Building and infrastructure renewals	94.55%	130.77%	112.67%	117.19%
Infrastructure backlog ratio	1.52%	1.49%	1.53%	1.50%
Asset maintenance ratio	98.11%	109.69%	100.55%	106.52%
Cost to bring assets to agreed service level	1.17%	1.22%	1.26%	1.24%

Green font indicates performance indicator has achieved the Office of Local Government (OLG) benchmark  
 The OLG set benchmarks for all indicators, apart from the 'Cost to bring assets to agreed service level'.

## Northern Beaches Council

## Income from continuing operations



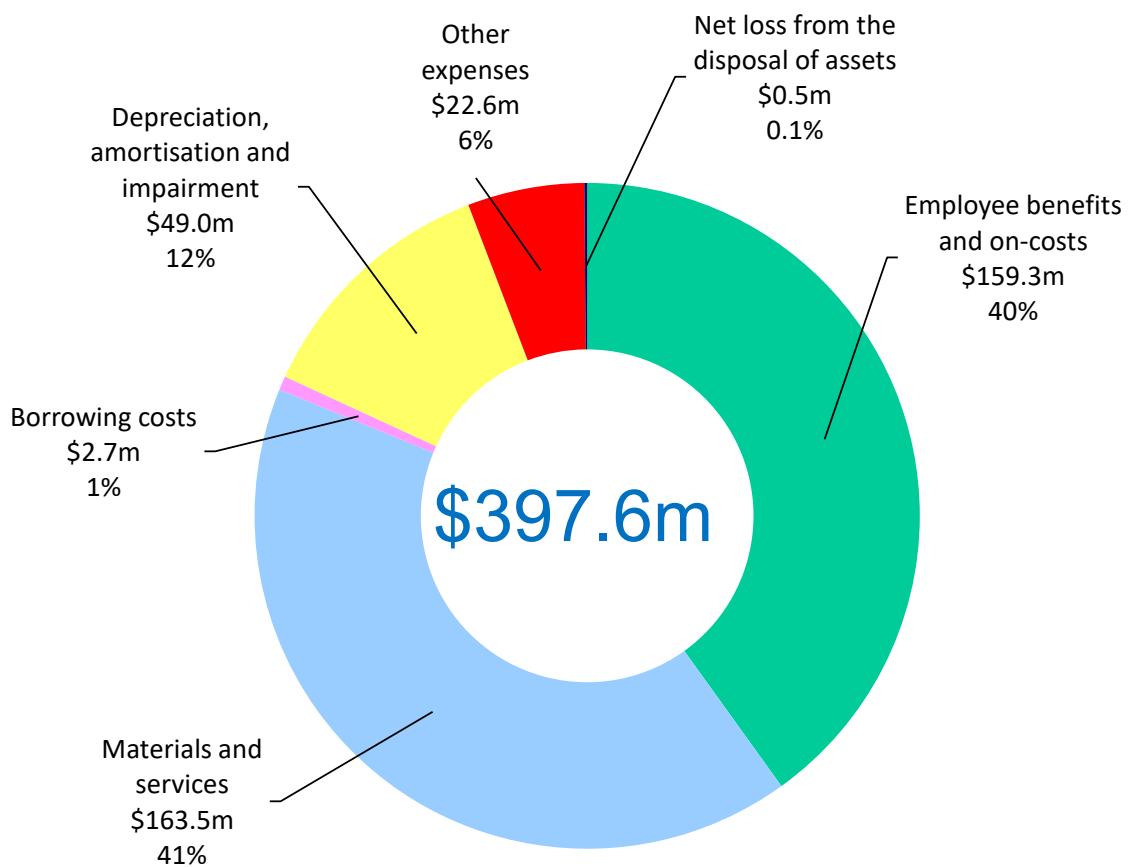
Income Items	1 July 2023 - 30 June 2024 (\$'000)
Rates and annual charges	246,432
User charges and fees	99,931
Other revenues	21,620
Grants and contributions - operating	26,529
Grants and contributions - capital	29,218
Interest and investment income	11,083
Other income	6,915
Net gain from the disposal of assets	-
<b>Total Income from Continuing Operations</b>	<b>441,728</b>

## Northern Beaches Council

### Income from continuing operations analysis

2024 \$'000	2023 \$'000	Incr/(Decr) \$'000	%	Details
<b>246,432</b>	<b>234,424</b>	<b>12,008</b>	<b>5.1%</b>	<b>Rates and annual charges</b>
				Rates were \$186.4m, a 3.73% (\$6.7m) increase on 2023 primarily due to the IPART approved increase of 3.7%. Annual charges are predominantly represented by domestic waste charges of \$58.5m which increased by 9.9% (\$5.3m) due to an increase in the charge to \$555 to fund inflation on contracts, new projects and an increase in the EPA waste levy. The income was offset by the net cost of pensioner rebates on waste charges (\$0.9m). The stormwater charge raised \$2.2m and s611 charges remained \$0.2m.
<b>99,931</b>	<b>91,876</b>	<b>8,055</b>	<b>8.8%</b>	<b>User charges and fees</b>
				User charges and fees include Kimbriki Waste & Recycling Centre fees \$26.5m, child care \$14.1m, parking fees \$13.9m, aquatic centres \$10.4m, planning fees \$9.8m and \$7.8m from Lakeside Holiday Park. Income was higher than the prior year for the Kimbriki Waste & Recycling Centre \$1.8m (7.5%), the aquatic centres \$1.2m (13.7%), planning \$0.7m (8.2%) and restoration services \$0.6m (55.5%).
<b>21,620</b>	<b>20,086</b>	<b>1,534</b>	<b>7.6%</b>	<b>Other revenues</b>
				Other revenues includes parking fines \$6.4m, sale of recycled materials at Kimbriki \$4.1m, sale of inventory (food, beverage and merchandise) \$1.7m and property licences, deeds and agreements \$3.5m. Material increases included an additional \$0.7m in fine revenue (12.7%), \$0.4m inventory sales (32.4%) and \$0.2m from property agreements (7.6%).
<b>26,529</b>	<b>31,496</b>	<b>(4,967)</b>	<b>(15.8%)</b>	<b>Grants and contributions - operating</b>
				Significant items in 2024 include: - \$8.4m Financial Assistance Grant - \$3.3m Regional & Local Road Repair Program - \$3.4m Early childhood learning and care funding - \$2.2m Natural disaster funding - \$1.4m RFS Program - \$0.9m Narrabeen Lagoon Entrance Clearance - \$0.8m Street Lighting grant
<b>29,218</b>	<b>33,917</b>	<b>(4,699)</b>	<b>(13.9%)</b>	<b>Grants and contributions - capital</b>
				Significant items in 2024 include: - \$16.4m Developer cash contributions (\$13.8m in 2023). - \$8.4m Transport and traffic works including funds for road resheeting, new footpaths and traffic facilities and Scotland Island roads and drainage improvement works. - \$3.8m Parks and Recreation works including funding for Manly Dam boardwalk, Bayview seawall and path, Freshwater Beach Masterplan Improvements and Frenchs Forest precinct park upgrades.
<b>11,083</b>	<b>7,085</b>	<b>3,998</b>	<b>56.4%</b>	<b>Interest and investment income</b>
				Interest and investment income was \$3.9m higher than in 2023 due to higher balances earning higher interest rates. Council's investment portfolio achieved a return of 5.214% (3.535% in 2023), which was 0.844% above the benchmark AusBond Bank Bill Index return of 4.37%. Interest on cash and investments was \$10.5m and half of this (\$5.2m) related to restricted funds including Kimbriki (\$1.2m) and customer bonds and deposits (\$0.9m) and other restricted reserves \$3.0m.
				Interest income from outstanding rates and annual charges was \$0.6m, \$0.2m (61%) higher than 2023.
<b>6,915</b>	<b>6,392</b>	<b>523</b>	<b>8.2%</b>	<b>Other income</b>
				Income from investment and leased properties was \$6.3m (\$6.0m in 2023). Investment properties were revalued in 2024, resulting in a fair value increase of \$0.2m.
<b>-</b>	<b>167</b>	<b>(167)</b>	<b>(100.0%)</b>	<b>Net gain from the disposal of assets</b>
				The 2023 net gain of \$0.2m comprises gains from the disposal of plant and equipment \$2.1m and property \$0.1m offset by losses on the replacement of assets (\$2.0m). In 2024, there was a net loss from the disposal of assets.
<b>441,728</b>	<b>425,443</b>	<b>16,285</b>	<b>3.8%</b>	<b>TOTAL INCOME</b>

## Northern Beaches Council

**Expenses from continuing operations**

Expense Items	1 July 2023 - 30 June 2024 (\$'000)
Employee benefits and on-costs	159,331
Materials and services	163,471
Borrowing costs	2,689
Depreciation, amortisation and impairment	48,975
Other expenses	22,569
Net loss from the disposal of assets	545
<b>Total Expenses from Continuing Operations</b>	<b>397,580</b>

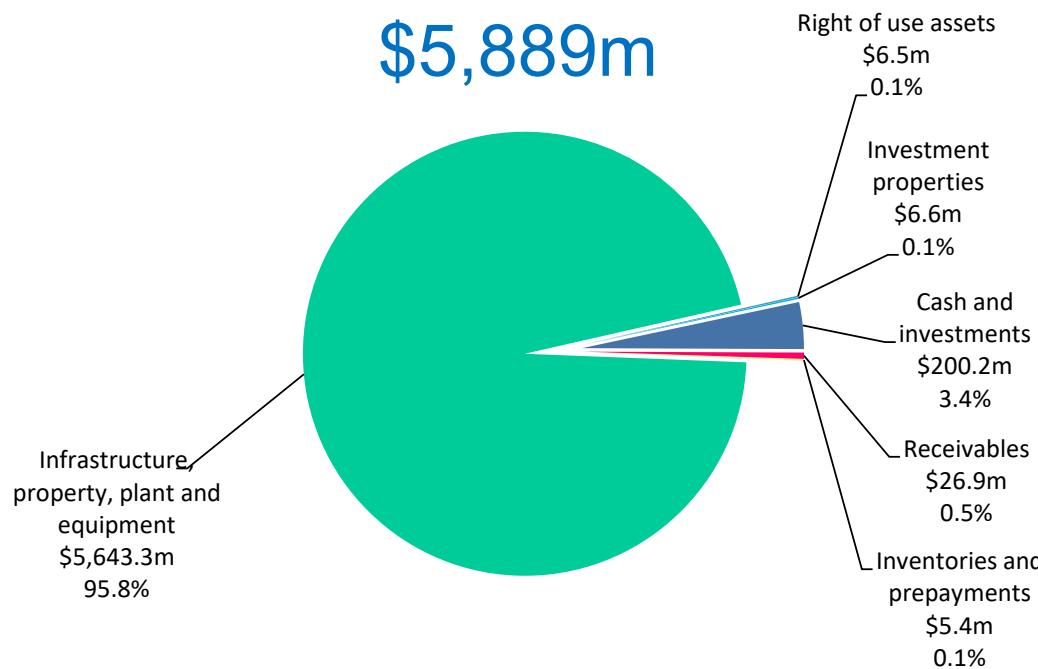
## Northern Beaches Council

### Expenses from continuing operations analysis

2024	2023	Incr/(Decr)	Details
\$'000	\$'000	\$'000	%
<b>159,331</b>	<b>146,153</b>	<b>13,178</b>	<b>9.0%</b>
<b>Employee benefits and on-costs</b>			
Employee costs were \$159.3m (including capitalised costs of \$7.3m), representing 40.0% of operating expenses. A new Award commenced in 2024, with a 4.5% increase in pay rates along with an additional award payment of \$1 million (equivalent to ~1%). Superannuation increased by 0.5% and workers compensation costs were \$1.1m higher than the previous year due to an increase in the complexity and duration of claims. There was a lower level of staff vacancies throughout the year compared to 2023 (refer to the following section regarding a \$1.7m reduction in agency personnel expenditure).			
<b>163,471</b>	<b>157,273</b>	<b>6,198</b>	<b>3.9%</b>
<b>Materials and services</b>			
Materials and services included \$19.4m in waste collection costs, \$16.9m in waste disposal and processing costs and \$16.4m in expenses at the Kimbriki Waste & Recycling Centre.			
Variances compared to the prior year included:			
- Waste disposal and collection - \$2.8m (8%)▲ - primarily due to increased inflation on contracts			
- IT and Communications - \$2.9m (28%)▲ - including software and the system replacement project			
- Floodplain Management - \$1.2m (42%)▲ - works associated with the opening of Narrabeen Lagoon			
- Insurance - \$0.9m (24%)▲ - increased provision for unsettled claims and premium increases			
- Agency personnel - \$1.7m ▼ - there was a reduced need for agency personnel compared to the prior year which had higher staff vacancy levels.			
- Roadwork - \$2.5m▼ - reduced Regional and Local Road Repair Program grant funded works.			
<b>2,689</b>	<b>2,738</b>	<b>(49)</b>	<b>(1.8%)</b>
<b>Borrowing costs</b>			
Borrowing costs comprise interest on loans of \$0.6m, \$0.2m interest on leases and the unwinding of the discount - asset remediation liability for the Kimbriki waste landfill \$1.8m.			
<b>48,975</b>	<b>46,821</b>	<b>2,154</b>	<b>4.6%</b>
<b>Depreciation, amortisation and impairment</b>			
Depreciation was 4.6% higher at \$2.2m, reflecting higher asset replacement costs.			
<b>22,569</b>	<b>20,765</b>	<b>1,804</b>	<b>8.7%</b>
<b>Other expenses</b>			
Major items within other expenses include the \$9.8m Waste Levy paid by Kimbriki (\$0.9m (10%) ▲), \$9.3m Emergency Services Levy (\$1.5m (19%)▲).			
\$2.1m in donations, contributions and assistance was provided (\$0.8m ▼) including \$0.5m in grants for Collaroy-Narrabeen private protection works (2023 included a \$1.2m contribution towards the Mona Vale Public School Performance Space funded through the Stronger Communities Fund grant program).			
<b>545</b>	<b>-</b>	<b>545</b>	<b>n/a</b>
<b>Net loss from the disposal of assets</b>			
The 2024 net loss of \$0.5m comprises losses on the replacement of infrastructure assets (\$3.0m) exceeding the gains from the disposal of plant and equipment \$2.5m.			
<b>397,580</b>	<b>373,750</b>	<b>23,830</b>	<b>6.4%</b>
<b>TOTAL EXPENSES</b>			

## Northern Beaches Council

## Assets



Asset Items	30 June 2024 (\$'000)
<b>Current Assets</b>	
Cash and cash equivalents	17,541
Investments	182,096
Receivables	25,958
Inventories	392
Prepayments	4,984
<b>Total Current Assets</b>	<b>230,971</b>
<b>Non Current Assets</b>	
Investments	577
Receivables	952
Infrastructure, property, plant and equipment	5,643,257
Investment properties	6,565
Right of use assets	6,544
<b>Total Non Current Assets</b>	<b>5,657,895</b>
<b>TOTAL ASSETS</b>	<b>5,888,866</b>

## Northern Beaches Council

### Assets analysis

30-Jun-24	30-Jun-23	Incr/(Decr)	Details
\$'000	\$'000	\$'000	%
200,214	182,906	17,308	9.5% <b>Cash, Cash Equivalents and Investments</b>

Cash, Cash Equivalents and Investments increased \$17.3m. This included a net increase in funds held for future purposes including development contributions (\$3.9m  $\uparrow$ ), domestic waste (\$5.5m  $\uparrow$ ), Kimbriki landfill remediation fund (\$2.9m  $\uparrow$ ), customer bonds (\$2.0m  $\uparrow$ ). Tied grant funds held reduced by \$5.9m. \$8.1m (85%) of the 2025 Financial Assistance Grant was received in the last week of June 2024.

26,910	21,856	5,054	23.1%	<b>Receivables</b>
--------	--------	-------	-------	--------------------

Receivables were \$5.1m higher than the previous year primarily due to the timing of receipts of government grants \$1.9m, interest accrued on investments \$1.9m and rates payments due \$1.0m.

392	372	20	5.4%	<b>Inventories</b>
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Inventories comprise stores, materials and trading stock and were consistent with the prior year.

4,984	3,364	1,620	48.2%	<b>Prepayments</b>
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Prepaid expenses were higher than the previous financial year primarily due to the timing of software licence renewals.

5,643,257	5,413,807	229,450	4.2%	<b>Infrastructure, property, plant and equipment</b>
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During the financial year a revaluation of land and infrastructure assets was undertaken, resulting in a \$209.2m increase in the carrying value of these assets. The increase in the value of assets reflects the impact of inflation on construction costs for infrastructure assets, the current property market for operational land and changes in community, crown and land under roads valuations informed by the Valuer-General. This movement in the value is held in equity within the IPP&E revaluation surplus.

#### Summary - Asset Revaluation 2024

		Prior to	After	Movement	%
		Revaluation	Revaluation	\$'000	
Infrastructure	Gross Carrying Amount	3,485,934	3,907,238	421,304	
	Accumulated Depreciation	(657,734)	(911,978)	(254,244)	
	<b>Total carrying value</b>	<b>2,828,200</b>	<b>2,995,260</b>	<b>167,060</b>	<b>5.9%</b>
Land	Gross Carrying Amount	2,486,873	2,528,991	42,118	
	<b>Total carrying value</b>	<b>2,486,873</b>	<b>2,528,991</b>	<b>42,118</b>	<b>1.7%</b>
	<b>Total revalued assets</b>	<b>5,315,073</b>	<b>5,524,251</b>	<b>209,178</b>	<b>3.9%</b>

6,565	6,320	246	3.9%	<b>Investment properties</b>
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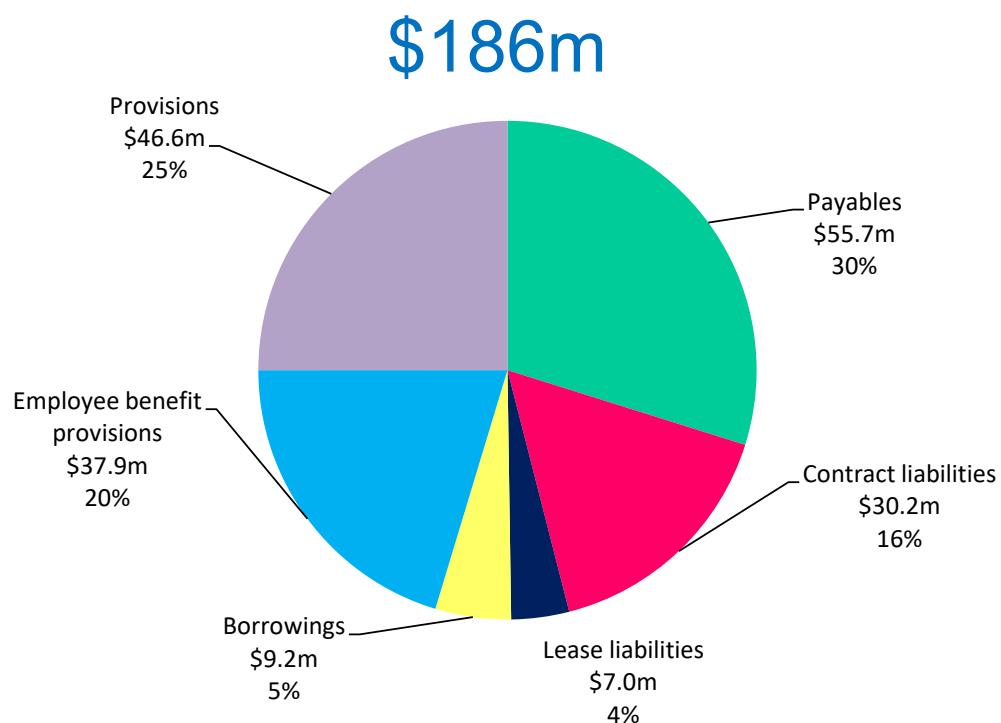
Council holds three investment properties located at Sydney Road Balgowlah, Condamine Street Balgowlah and Pittwater Road Brookvale. Professional property valuations are undertaken annually. There was a \$0.2m increase in the value this year.

6,544	7,811	(1,267)	(16.2%)	<b>Right of use assets</b>
-------	-------	---------	---------	----------------------------

Right of use plant and equipment assets were (\$1.2m) lower due to scheduled lease payments under these contracts.

5,888,866	5,636,436	252,431	4.5%	<b>TOTAL ASSETS</b>
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## Northern Beaches Council

**Liabilities**

Liability Items	30 June 2024 (\$'000)
<b>Current Liabilities</b>	
Payables	55,607
Contract liabilities	20,102
Lease liabilities	1,279
Borrowings	2,178
Employee benefit provisions	35,901
Provisions	1,193
<b>Total Current Liabilities</b>	<b>116,260</b>
<b>Non-Current Liabilities</b>	
Payables	50
Contract liabilities	10,053
Lease liabilities	5,717
Borrowings	6,984
Employee benefit provisions	2,001
Provisions	45,433
<b>Total Non-Current Liabilities</b>	<b>70,238</b>
<b>TOTAL Liabilities</b>	<b>186,498</b>

## Northern Beaches Council

### Liabilities analysis

30-Jun-24 \$'000	30-Jun-23 \$'000	Incr/(Decr) \$'000	%	Details
<b>55,657</b>	<b>47,906</b>	<b>7,751</b>	<b>16.2%</b>	<b>Payables</b>
				Payables include security deposits and retentions of \$24.4m, accrued expenses including borrowings, salaries and wages and other expenditure accruals of \$21.1m and invoices payable of \$7.73m. The increase in payables compared to the prior financial year was primarily due to a \$2.6m increase in accrued materials and contract costs, \$2.3m increase in security bonds and a \$1.6m increase in accrued salaries and wages due to the timing of the fortnightly payrun.
<b>30,155</b>	<b>35,858</b>	<b>(5,702)</b>	<b>(15.9%)</b>	<b>Contract liabilities</b>
				Contract liabilities mostly relate to unspent grant funds. The \$5.1m decrease relates to grants held being expended during the year including significant expenditure on the Regional and Local Road Program \$3.2m, TfNSW disaster funds \$1.4m, Manly Dam Reserve trail and boardwalk \$0.6m. This was partially offset by receipts for Manly Surf Life Saving Club works \$0.8m and Scotland Island road and drainage works \$0.8m.
<b>6,996</b>	<b>8,237</b>	<b>(1,241)</b>	<b>(15.1%)</b>	<b>Lease liabilities</b>
				Lease liabilities primarily relate to the vehicle component of Council's waste collection contract. The \$1.2m reduction in lease liabilities was due to contract principal payments per the existing lease schedule. No new lease liabilities were incurred during the year.
<b>9,162</b>	<b>12,525</b>	<b>(3,363)</b>	<b>(26.9%)</b>	<b>Borrowings</b>
				Borrowings continue to decrease due to the ongoing repayment of existing loans.
<b>37,902</b>	<b>36,597</b>	<b>1,305</b>	<b>3.6%</b>	<b>Employee benefit provisions</b>
				Management actively encourages staff to take annual leave at regular intervals and reviews balances in excess of 8 weeks. There was a minor increase in employee leave entitlements of (\$1.3m).
<b>46,626</b>	<b>46,154</b>	<b>472</b>	<b>1.0%</b>	<b>Provisions</b>
				Provisions comprise workers compensation self insurance (\$5.7m) and landfill remediation (\$40.9m). The self insurance provision increased (\$1.1m) to reflect the future claims assessment while the remediation provision decreased \$0.6m.
<b>186,498</b>	<b>187,277</b>	<b>(779)</b>	<b>(0.4%)</b>	<b>TOTAL LIABILITIES</b>

## Northern Beaches Council

## Key performance indicators

2024		
<b>Financial performance indicators</b>		
Operating performance	3.73%	✓
Own source operating revenue ratio	87.37%	✓
Unrestricted current ratio	2.18x	✓
Debt service cover ratio	6.85x	✓
Rates and annual charges outstanding percentage	3.83%	✓
Cash expense cover ratio	6.40 mths	✓
<b>Infrastructure asset performance indicators</b>		
Buildings and infrastructure renewals ratio	94.55%	✗
Infrastructure backlog ratio	1.52%	✓
Asset maintenance ratio	98.11%	✗
Cost to bring assets to agreed service level	1.17%	n/a

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

2024	2023	2022	Benchmark	Details
✓ 3.73%	✓ 4.46%	✓ 4.53%	>0%	<b>Operating performance</b>
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, asset sales, fair value adjustments and reversal of revaluation decrements are excluded. The benchmark is greater than 0%.				
Commentary: The result for 2024 is 3.73% and was favourably boosted by strong returns on investments. While the previous 2 year's results are stronger, those results were driven by one-off items.		In 2023 25% of the 2023 FA Grant was paid (as 75% was paid in the prior year) along with 100% of the 2024 FAG. The net impact of grants timing boosted the 2023 result by a net \$1.3m - the 2023 result would have been 4.14% without this.		
2022 was impacted by COVID-19 related costs along with a number of favourable one-off items. If those one-off items are removed from the 2022 ratio the result would have been 1.26%.				
✓ 87.37%	✓ 84.61%	✓ 82.52%	>60%	<b>Own source operating revenue ratio</b>
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)

2024	2023	2022	Benchmark	Details
✓ 2.18x	✓ 1.92x	✓ 1.90x	>1.5x	<b>Unrestricted current ratio</b>
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: The 2024 ratio is stronger than prior years and remains above the benchmark, indicating that Council is able to meet its short term financial obligations as they fall due after excluding all external restrictions. Cash and investment balances have increased due to setting funds aside for the future remediation of Kimbriki and bonds and deposits from customers.				
✓ 6.85x	✓ 7.65x	✓ 7.25x	>2x	<b>Debt service cover ratio</b>
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 6.85x is above the benchmark of 2x. This ratio has decreased this year due to the refinancing of a \$2.5m loan.				
✓ 3.83%	✓ 3.57%	✓ 3.63%	<5%	<b>Rates and annual charges outstanding %</b>
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.				
✓ 6.40 months	✓ 6.13 months	✓ 5.59 months	>3 months	<b>Cash expense cover ratio</b>
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 6.4 months exceeds the benchmark of greater than 3 months.				
X 94.55%	✓ 130.77%	✓ 112.67%	>100%	<b>Buildings and infrastructure renewals ratio</b>
Purpose: This ratio assesses the rate at which these assets are being renewed against the rate at which they are depreciating.				
Commentary: Construction costs have increased significantly, which has resulted in a higher rate of depreciation for Council's assets than the funding Council has available to meet renewal requirements.				

## Northern Beaches Council

## Key performance indicators (continued)

2024	2023	2022	Benchmark	Details
<span style="color: green;">✓</span> 1.52%	<span style="color: green;">✓</span> 1.49%	<span style="color: green;">✓</span> 1.53%	<2%	<b>Infrastructure backlog ratio</b>
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 decrease in this ratio is largely due to the impact of the infrastructure revaluation.				
<span style="color: red;">✗</span> 98.11%	<span style="color: green;">✓</span> 109.69%	<span style="color: green;">✓</span> 100.55%	>100%	<b>Asset maintenance ratio</b>
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 the level of expenditure on the maintenance of infrastructure assets is now insufficient to prevent the infrastructure backlog from growing. The unfavourable decrease in this ratio is largely due to maintenance costs increasing at a faster pace than the funding Council has available along with updated condition assessments for revalued assets.				
1.17%	1.22%	1.26%	n/a	<b>Cost to bring assets to agreed service level</b>
Purpose: This ratio provides a 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: The estimated cost to bring assets to agreed service levels is \$46.2m and represents 1.17% of the total replacement value of Council's assets. The ratio has favourably reduced since the last financial year, however this is primarily due to the impact of inflation on asset values.				

## Northern Beaches Council

## Operating Result by Service

Service	1 July 2023 - 30 June 2024	1 July 2022 - 30 June 2023	% Change
	(\$'000)	(\$'000)	
Environment and sustainability	(33,858)	(32,586)	4%
Waste and cleansing <sup>1</sup>	(9,173)	(10,201)	(10%)
Kimbriki Resource Recovery Centre <sup>2</sup>	3,866	3,287	18%
Community, arts and culture	(6,785)	(6,280)	8%
Children's services <sup>3</sup>	(545)	67	(913%)
Library services	(11,047)	(10,431)	6%
Strategic land use planning <sup>4</sup>	10,518	8,557	23%
Development assessment <sup>5</sup>	(3,465)	(3,160)	10%
Environmental compliance <sup>6</sup>	(4,476)	(5,244)	(15%)
Parks and recreation <sup>7</sup>	(37,182)	(33,904)	10%
Economic development, events and engagement	(10,650)	(10,448)	2%
Transport, traffic and active travel <sup>8</sup>	(11,685)	(10,135)	15%
Property and facilities <sup>9</sup>	(11,643)	(8,162)	43%
Customer service <sup>10</sup>	(4,669)	(4,252)	10%
Governance and assurance services <sup>11</sup>	(12,053)	(10,924)	10%
Corporate support services <sup>12</sup>	(14,990)	(10,132)	48%
Eliminations	(42)	(16)	165%
General purpose income	202,027	195,657	3%
<b>Total Operating Result by Service</b>	<b>44,148</b>	<b>51,693</b>	

<sup>1</sup> Waste & cleansing: The net cost of the domestic waste service was \$1.9m lower than the previous financial year primarily due to lower waste disposal costs than anticipated due to a delay in the EPA waste levy increase and rephasing of several waste projects.

<sup>2</sup> Kimbriki: Higher activity levels at Kimbriki.

<sup>3</sup> Children's services: Higher staff costs including a greater reliance on casual staff offset by increased fees and grant revenue.

<sup>4</sup> Strategic land use planning: Higher development contribution income.

<sup>5</sup> Development assessment: Employee costs increased as existing vacancies were filled.

<sup>6</sup> Environmental compliance: Building fee income returned to pre-COVID levels and fine income increased with a number of vacant positions within the Rangers Team filled through the year.

<sup>7</sup> Parks & recreation: Depreciation increased following an asset revaluation in 2023 along with inflation on contracts and maintenance.

<sup>8</sup> Transport, traffic and active travel: Lower level of Regional and Local Road Repair grant funded works undertaken in 2024.

<sup>9</sup> Property & facilities: Grant funding was higher in 2023 for a number of capital projects including Duffys Forest RFS.

<sup>10</sup> Customer service: Costs were higher than the prior year due to workplace changes during 2024.

<sup>11</sup> Governance & assurance service: Higher insurance and claims costs and higher legal costs than the prior year.

<sup>12</sup> Corporate support: Costs associated with the core operating systems replacement along with interest on customer bonds.

# Northern Beaches Council

GENERAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2024

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



northern  
beaches  
council

# Northern Beaches Council

## General Purpose Financial Statements

for the year ended 30 June 2024

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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](http://www.northernbeaches.nsw.gov.au).

#### PRINCIPAL PLACE OF BUSINESS

725 Pittwater Road  
Dee Why NSW 2099

#### CONTACT DETAILS

**Mailing Address:**  
PO Box 82  
Manly NSW 1655

#### OTHER INFORMATION

ABN: 57 284 295 198

#### OPENING HOURS

Monday to Friday  
8.30am - 5.00pm

**Telephone:** 1300 434 434

#### AUDITORS

Audit Office of New South Wales

**Internet:** [www.northernbeaches.nsw.gov.au](http://www.northernbeaches.nsw.gov.au)

**Email:** [council@northernbeaches.nsw.gov.au](mailto:council@northernbeaches.nsw.gov.au)

# Northern Beaches Council

## General Purpose Financial Statements for the year ended 30 June 2024

### 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:**

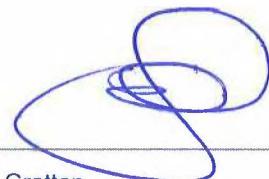
- present fairly the Council's operating result and financial position for the year
- accord with Council's accounting and other records.

**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 15 October 2024.**



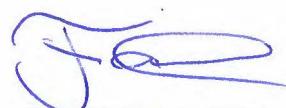
Sue Heins  
**Mayor**  
15 October 2024



Sarah Grattan  
**Councillor**  
15 October 2024



Scott Phillips  
**Chief Executive Officer**  
15 October 2024



Caroline Foley  
**Chief Financial Officer**  
15 October 2024

# Northern Beaches Council

## Income Statement

for the year ended 30 June 2024

<i>Original unaudited budget 2024</i>	<i>\$ '000</i>	<i>Notes</i>	<i>Actual 2024</i>	<i>Actual 2023</i>
<b>Income from continuing operations</b>				
246,480	Rates and annual charges	B2-1	<b>246,432</b>	234,424
96,837	User charges and fees	B2-2	<b>99,931</b>	91,876
20,788	Other revenues	B2-3	<b>21,620</b>	20,086
27,462	Grants and contributions provided for operating purposes	B2-4	<b>26,529</b>	31,496
32,289	Grants and contributions provided for capital purposes	B2-4	<b>29,218</b>	33,917
6,691	Interest and investment income	B2-5	<b>11,083</b>	7,085
6,442	Other income	B2-6	<b>6,915</b>	6,392
395	Net gain from the disposal of assets	B4-1	—	167
<b>437,384</b>	<b>Total income from continuing operations</b>		<b>441,728</b>	425,443
<b>Expenses from continuing operations</b>				
157,090	Employee benefits and on-costs	B3-1	<b>159,331</b>	146,153
173,241	Materials and services	B3-2	<b>163,471</b>	157,273
2,593	Borrowing costs	B3-3	<b>2,689</b>	2,738
49,646	Depreciation, amortisation and impairment	B3-4	<b>48,975</b>	46,821
22,119	Other expenses	B3-5	<b>22,569</b>	20,765
—	Net loss from the disposal of assets	B4-1	<b>545</b>	—
<b>404,689</b>	<b>Total expenses from continuing operations</b>		<b>397,580</b>	373,750
<b>32,695</b>	<b>Operating result from continuing operations</b>		<b>44,148</b>	51,693
<b>32,695</b>	<b>Net operating result for the year</b>		<b>44,148</b>	51,693
102	Net operating result attributable to non-controlling interests		<b>191</b>	159
<b>Net operating result for the year before grants and contributions provided for capital purposes</b>				
<b>406</b>			<b>14,930</b>	17,776

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

## Northern Beaches Council

### Statement of Comprehensive Income

for the year ended 30 June 2024

\$ '000	Notes	2024	2023
<b>Net operating result for the year – from Income Statement</b>		<b>44,148</b>	51,693
<b>Other comprehensive income:</b>			
Amounts which will not be reclassified subsequently to the operating result			
Gain on revaluation of infrastructure, property, plant and equipment	C1-6	<b>209,178</b>	160,983
<b>Total items which will not be reclassified subsequently to the operating result</b>		<b>209,178</b>	160,983
<b>Total other comprehensive income for the period</b>		<b>209,178</b>	160,983
<b>Total comprehensive income for the year</b>		<b>253,326</b>	212,676
Total comprehensive income attributable to Council		<b>253,135</b>	212,517
Total comprehensive income attributable to non-controlling interests		<b>191</b>	159

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

# Northern Beaches Council

## Statement of Financial Position

as at 30 June 2024

\$ '000	Notes	2024	2023
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	C1-1	<b>17,541</b>	6,605
Investments	C1-2	<b>182,096</b>	175,623
Receivables	C1-4	<b>25,958</b>	20,844
Inventories	C1-5	<b>392</b>	372
Prepayments		<b>4,984</b>	3,364
<b>Total current assets</b>		<b>230,971</b>	206,808
<b>Non-current assets</b>			
Investments	C1-2	<b>577</b>	678
Receivables	C1-4	<b>952</b>	1,012
Infrastructure, property, plant and equipment (IPPE)	C1-6	<b>5,643,257</b>	5,413,807
Investment properties	C1-7	<b>6,565</b>	6,320
Right of use assets	C2-1	<b>6,544</b>	7,811
<b>Total non-current assets</b>		<b>5,657,895</b>	5,429,628
<b>Total assets</b>		<b>5,888,866</b>	5,636,436
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	C3-1	<b>55,607</b>	47,806
Contract liabilities	C3-2	<b>20,102</b>	27,619
Lease liabilities	C2-1	<b>1,279</b>	1,241
Borrowings	C3-3	<b>2,178</b>	3,340
Employee benefit provisions	C3-4	<b>35,901</b>	34,754
Provisions	C3-5	<b>1,193</b>	1,060
<b>Total current liabilities</b>		<b>116,260</b>	115,820
<b>Non-current liabilities</b>			
Payables	C3-1	<b>50</b>	100
Contract liabilities	C3-2	<b>10,053</b>	8,239
Lease liabilities	C2-1	<b>5,717</b>	6,996
Borrowings	C3-3	<b>6,984</b>	9,185
Employee benefit provisions	C3-4	<b>2,001</b>	1,843
Provisions	C3-5	<b>45,433</b>	45,094
<b>Total non-current liabilities</b>		<b>70,238</b>	71,457
<b>Total liabilities</b>		<b>186,498</b>	187,277
<b>Net assets</b>		<b>5,702,368</b>	5,449,159
<b>EQUITY</b>			
Accumulated surplus		<b>5,023,109</b>	4,979,154
IPPE revaluation surplus		<b>677,778</b>	468,600
<b>Council equity interest</b>		<b>5,700,887</b>	5,447,754
<b>Non-controlling equity interests</b>		<b>1,481</b>	1,405
<b>Total equity</b>		<b>5,702,368</b>	5,449,159

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 2024

\$ '000	Notes	2024					2023				
		Accumulated surplus	IPPE revaluation surplus	Council interest <sup>1</sup>	Non-controlling interest	Total equity	Accumulated surplus	IPPE revaluation surplus	Council interest <sup>1</sup>	Non-controlling interest	Total equity
Opening balance at 1 July		4,979,152	468,600	5,447,752	1,405	5,449,157	4,927,620	307,617	5,235,237	1,304	5,236,541
<b>Net operating result for the year</b>		<b>43,957</b>	<b>–</b>	<b>43,957</b>	<b>191</b>	<b>44,148</b>	<b>51,534</b>	<b>–</b>	<b>51,534</b>	<b>159</b>	<b>51,693</b>
<b>Other comprehensive income</b>											
Gain on revaluation of infrastructure, property, plant and equipment	C1-6	–	209,178	209,178	–	209,178	–	160,983	160,983	–	160,983
<b>Other comprehensive income</b>		<b>–</b>	<b>209,178</b>	<b>209,178</b>	<b>–</b>	<b>209,178</b>	<b>–</b>	<b>160,983</b>	<b>160,983</b>	<b>–</b>	<b>160,983</b>
<b>Total comprehensive income</b>		<b>43,957</b>	<b>209,178</b>	<b>253,135</b>	<b>191</b>	<b>253,326</b>	<b>51,534</b>	<b>160,983</b>	<b>212,517</b>	<b>159</b>	<b>212,676</b>
Dividends paid to minority interest		–	–	–	(115)	(115)	–	–	–	(58)	(58)
<b>Closing balance at 30 June</b>		<b>5,023,109</b>	<b>677,778</b>	<b>5,700,887</b>	<b>1,481</b>	<b>5,702,368</b>	<b>4,979,154</b>	<b>468,600</b>	<b>5,447,754</b>	<b>1,405</b>	<b>5,449,159</b>

(1) Minor adjustment for prior year rounding.

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

# Northern Beaches Council

## Statement of Cash Flows

for the year ended 30 June 2024

<i>Original unaudited budget 2024</i>	<i>\$ '000</i>	<i>Notes</i>	<i>Actual 2024</i>	<i>Actual 2023</i>
<b>Cash flows from operating activities</b>				
<i>Receipts:</i>				
246,349	Rates and annual charges		245,463	234,281
100,908	User charges and fees		104,315	96,268
6,770	Interest received		9,052	4,873
39,063	Grants and contributions		48,521	76,799
7,098	Bonds, deposits and retentions received		8,143	7,741
45,369	Other		44,656	41,346
<i>Payments:</i>				
(155,511)	Payments to employees		(156,343)	(145,037)
(188,484)	Payments for materials and services		(182,311)	(176,928)
(965)	Borrowing costs		(924)	(1,064)
(7,098)	Bonds, deposits and retentions refunded		(5,867)	(5,571)
(21,851)	Other		(21,914)	(22,019)
<b>71,648</b>	<b>Net cash flows from operating activities</b>	G1-1	<b>92,791</b>	<b>110,689</b>
<b>Cash flows from investing activities</b>				
<i>Receipts:</i>				
341,696	Sale of investments		269,831	272,227
2,675	Proceeds from sale of IPPE		2,513	2,167
<i>Payments:</i>				
(300,000)	Purchase of investments		(276,178)	(297,123)
(111,309)	Payments for IPPE		(73,302)	(81,973)
<b>(66,938)</b>	<b>Net cash flows from investing activities</b>		<b>(77,136)</b>	<b>(104,702)</b>
<b>Cash flows from financing activities</b>				
<i>Receipts:</i>				
2,500	Proceeds from borrowings		2,500	—
<i>Payments:</i>				
(5,706)	Repayment of borrowings		(5,863)	(4,783)
(1,228)	Principal component of lease payments		(1,241)	(1,238)
(120)	Dividends paid to minority interest		(115)	(58)
<b>(4,554)</b>	<b>Net cash flows from financing activities</b>		<b>(4,719)</b>	<b>(6,079)</b>
<b>156</b>	<b>Net change in cash and cash equivalents</b>		<b>10,936</b>	<b>(92)</b>
<b>6,552</b>	Cash and cash equivalents at beginning of year		<b>6,605</b>	<b>6,697</b>
<b>6,708</b>	<b>Cash and cash equivalents at end of year</b>	C1-1	<b>17,541</b>	<b>6,605</b>

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

# Northern Beaches Council

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# Northern Beaches Council

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## A About Council and these financial statements

### A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 15 October 2024. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

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

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

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the *Local Government Act 1993 (Act)* and *Local Government (General) Regulation 2021* (Regulation), and the Local Government Code of Accounting Practice and Financial Reporting.

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 infrastructure, property, plant and equipment - refer Note C1-6
- ii. estimated fair values of investment property - refer Note C1-7
- iii. employee benefit provisions - refer Note C3-4
- iv. estimated self insurance and asset remediation provisions - refer Note C3-5.

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. 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.
- ii. Impairment of receivables - refer Note C1-4.
- 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:

## A1-1 Basis of preparation (continued)

- 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)*, 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. This means that investing and financing cashflows are presented net of the GST.

### 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 2024 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 2022-10 <i>Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities</i>
Nature of change in accounting policy	<p>This Standard amends <i>AASB 13 Fair Value Measurement</i>, including adding authoritative implementation guidance and providing related illustrative examples, for application by not-for-profit public sector entities such as Council.</p> <p>In particular, this standard provides guidance on:</p> <ul style="list-style-type: none"> <li>(a) highest and best use</li> <li>(b) financially feasible uses</li> <li>(c) use of assumptions</li> <li>(d) nature of costs to include in the replacement cost of a reference asset and on the identification of economic obsolescence when using the cost approach.</li> </ul> <p>This includes guidance and clarification regarding the determination of an assets highest and best use, the development and use of internal assumptions for unobservable inputs and allows for greater use of internal judgements when applying the cost approach in the measurement and determination of fair values.</p>
Effective date	Annual reporting period beginning on or after 1 January 2024 (i.e. year ending 30 June 2025).
Expected impact on Council's financial statements	From our assessment, there is no impact expected for Council in the fair value measurement of non-financial assets.

## A1-1 Basis of preparation (continued)

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> AASB 2022-6 <i>Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants</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 2024 (i.e. year ending 30 June 2025).
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.

## New accounting standards and interpretations adopted during the year

During the year Council adopted the following accounting standard and interpretation (as issued by the Australian Accounting Standards Board) which was mandatorily effective for the first time at 30 June 2024:	
Pronouncement	AASB 2021-2 <i>Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates</i>
Nature of change in accounting policy	<p>The most significant change introduced by this standard is to remove the requirement to disclose significant accounting policies and instead require disclosure of material accounting policy information.</p> <p><i>“Accounting policy information is material if, when considered together with other information included in an entity’s financial statements, it can reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements.”</i></p> <p>Accounting policy information is likely to be considered material if that information relates to material transactions, other events or conditions and:</p> <ul style="list-style-type: none"> <li>the entity has changed accounting policy during the reporting period and this change resulted in a material change to the information in the financial statements.</li> <li>the entity (or OLG) chose the accounting policy from one or more options permitted by Australian Accounting Standards.</li> <li>the accounting policy was developed in accordance with <i>AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors</i> in the absence of an Australian Accounting Standard that specifically applies.</li> <li>the accounting policy relates to an area for which an entity is required to make significant judgements or assumptions in applying an accounting policy, and the entity discloses those judgements or assumptions in the financial statements</li> <li>the accounting required for them is complex and users of the entity’s financial statements would otherwise not understand those material transactions, other events or conditions</li> </ul>
Effective date	Annual reporting periods beginning on or after 1 January 2023 (i.e. year ending 30 June 2024).
Impact on Council's financial statements	In applying the new requirements, Council has, after taking into account the various specific facts and circumstances, applied professional judgement to ensure it discloses only material accounting policies as opposed to significant account policies throughout these financial statements.

## B Financial Performance

### B1 Functions or activities

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

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

\$ '000	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
<b>Functions or activities</b>										
Environment and sustainability	8,783	7,598	42,641	40,184	(33,858)	(32,586)	4,242	3,265	956,220	911,126
Waste and cleansing	58,774	53,583	67,947	63,784	(9,173)	(10,201)	347	497	19,448	17,419
Kimbriki Resource Recovery Centre <sup>1</sup>	43,962	41,776	40,096	38,489	3,866	3,287	—	—	86,779	87,150
Community, arts and culture	6,007	6,591	12,792	12,871	(6,785)	(6,280)	805	2,070	79,507	53,381
Children's services	17,563	16,525	18,108	16,458	(545)	67	3,371	2,903	8,373	7,069
Library services	1,139	1,180	12,186	11,611	(11,047)	(10,431)	834	870	51,163	45,525
Strategic land use planning <sup>2</sup>	17,696	15,206	7,178	6,649	10,518	8,557	16,755	344	47,409	43,511
Development assessment	3,900	3,988	7,365	7,148	(3,465)	(3,160)	—	—	—	—
Environmental compliance	9,492	8,040	13,968	13,284	(4,476)	(5,244)	(3)	8	—	—
Parks and recreation	7,789	7,819	44,971	41,723	(37,182)	(33,904)	4,539	4,975	433,647	408,231
Economic development, events and engagement	1,065	1,012	11,715	11,460	(10,650)	(10,448)	12	35	—	—
Transport, traffic and active travel	36,209	37,854	47,894	47,989	(11,685)	(10,135)	15,725	18,527	984,335	947,865
Property and facilities	39,271	40,527	50,914	48,689	(11,643)	(8,162)	662	6,180	3,056,004	2,965,886
Customer service	—	—	4,669	4,252	(4,669)	(4,252)	—	—	—	—
Governance and assurance services	471	182	12,524	11,106	(12,053)	(10,924)	—	—	—	—
Corporate support services <sup>2</sup>	5,416	4,556	20,406	14,688	(14,990)	(10,132)	76	13,997	165,981	149,273
Eliminations <sup>3</sup>	(17,286)	(16,326)	(17,244)	(16,310)	(42)	(16)	—	—	—	—
General purpose income	202,027	195,657	—	—	202,027	195,657	8,382	11,742	—	—
<b>Total functions and activities <sup>4</sup></b>	<b>442,278</b>	<b>425,768</b>	<b>398,130</b>	<b>374,075</b>	<b>44,148</b>	<b>51,693</b>	<b>55,747</b>	<b>65,413</b>	<b>5,888,866</b>	<b>5,636,436</b>

(1) Does not include Kimbriki's interest income which is considered General Purpose Income or Council Rates.

(2) Section 7.11 and 7.12 receipts have been reclassified from Corporate Support to Strategic Land Use Planning

(3) This includes tipping fees/tipping charges (\$13.1m), site rental income/site rental expense (\$3.5m) between Northern Beaches Council and Kimbriki. It also includes Council rates on Council properties.

(4) 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 gain is \$0.5m for 2024.

## B1-2 Components of functions or activities

---

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

### **Environment and sustainability**

This service delivers programs to protect and preserve biodiversity, manage natural hazards and improve sustainability for Council and the community.

### **Waste and cleansing**

This service delivers household waste and recyclables collection. The service includes community waste education and behaviour change programs. It also delivers litter removal, cleaning of public places (beaches, parks, streets, village/town centres and graffiti removal), street sweeping and the collection of illegally dumped rubbish.

### **Kimbriki Resource Recovery Centre**

This facility delivers sustainable waste management and recycling services to the community. It recycles around 80% of waste received and provides education on sustainability via the Eco House and garden. The Buy Back Centre sells salvaged building materials and furniture.

### **Community, arts and culture**

This service facilitates and supports activities to build social capital, community resilience and enhance the health and well-being of the Northern Beaches community. It includes the Meals on Wheels service, programs for aged, people with disability and youth. The community centres, cultural facilities, arts and cultural programs, regional art gallery and museum and performing arts centre provide opportunities to contribute and participate in cultural and social life.

### **Children's services**

This service offers high quality professional care for children aged 0-11 years through 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**

Library services provides a range of collections to support literacy and lifelong learning at Dee Why, Forestville, Glen Street in Belrose, Manly, Mona Vale and Warringah Mall as well as a home delivery service. The service also supports the delivery of inclusive and diverse events, programs and services that support community connection, digital literacy and wellbeing.

### **Strategic land use planning**

This service sets the land-use direction in the local government area via the Local Strategic Planning Statement. The service prepares structure plans and place plans to manage growth and development and has responsibility for Council's development contribution framework, European heritage management, Aboriginal heritage development, urban design and assessment of planning proposals.

### **Development assessment**

This service assesses applications, modifications and reviews of determinations in line with local and state planning controls. It also provides a development advisory service to assist applicants in the preparation and lodgement of applications and to give general planning advice to the community.

### **Environmental compliance**

This service contributes to protecting the environment and keeping the community safe through education, regulation and enforcement. This includes responding to issues relating to pollution, illegal development, fire safety, animal management, food safety and public health.

### **Parks and recreation**

This service manages and maintains recreational open space including playgrounds, sportsfields, rockpools, skate facilities, sports courts, public golf courses, town and village centres, dog off-leash areas and gardens and parks including Manly Warringah War Memorial (Manly Dam) and Narrabeen Lagoon State Parks. The service is also responsible for tree management and lifeguard services at beaches and events.

### **Economic development, events and engagement**

This service supports the vibrancy and success of village and town centres, celebrating all facets of the community with events and festivals and engaging with the community through the provision of information. Visitor information services highlight the Northern Beaches as a tourism destination. Community engagement (online and in-person) supports good governance and effective decision making on a wide range of projects.

### **Transport, traffic and active travel**

This service manages and maintains the local road network including footpaths, kerbs and gutters, bus shelters, guard rails, bridges, causeways, retaining walls, pedestrian crossings, roundabouts and bike paths. The service also manages Council car parks and parking stations, wharves, boat ramps and tidal pools, road safety programs and the provision of Hop, Skip, Jump community buses.

## B1-2 Components of functions or activities (continued)

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### **Property and facilities**

This service manages Council's portfolio of community and civic buildings, including surf clubs, aquatic centres, library buildings, community centres, art venues, offices, public amenities, holiday accommodation facilities at Sydney Lakeside Holiday Park and Currawong and cemeteries. The service also manages leases/licences of public land including outdoor dining.

### **Customer service**

Providing a friendly and professional service for the management of customer requests and transactions, both in person at Dee Why, Manly and Mona Vale service centres or 24 hours a day, seven days a week for people contacting Council by phone.

### **Governance and assurance services**

This service provides secretariat and high-level administrative functions, claims management, in-house legal and advisory services to Council, sub committees and the Audit, Risk and Improvement Committee. The service is responsible for implementing Council's Governance Framework and internal audit program including management of complaints about staff behaviour and Council processes.

### **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**

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.

## B2 Sources of income

### B2-1 Rates and annual charges

\$ '000	2024	2023
<b>Ordinary rates</b>		
Residential	155,839	149,905
Farmland	16	16
Business	29,935	29,255
Less: pensioner rebates (mandatory)	(1,611)	(1,692)
Less: pensioner rebates (Council policy)	(132)	(132)
<b>Rates levied to ratepayers</b>	<b>184,047</b>	<b>177,352</b>
Pensioner rate subsidies received	925	948
<b>Total ordinary rates</b>	<b>184,972</b>	<b>178,300</b>
<b>Special rates</b>		
Business	1,466	1,395
<b>Rates levied to ratepayers</b>	<b>1,466</b>	<b>1,395</b>
<b>Total special rates</b>	<b>1,466</b>	<b>1,395</b>
<b>Annual charges (pursuant to s496, 496A, 496B, 501 &amp; 611)</b>		
Domestic waste management services	58,541	53,218
Stormwater management services	2,208	2,208
Section 611 charges	161	169
Less: pensioner rebates (mandatory)	(656)	(637)
Less: pensioner rebates (Council policy)	(604)	(566)
<b>Annual charges levied</b>	<b>59,650</b>	<b>54,392</b>
Pensioner annual charges subsidies received:		
– Domestic waste management	344	337
<b>Total annual charges</b>	<b>59,994</b>	<b>54,729</b>
<b>Total rates and annual charges</b>	<b>246,432</b>	<b>234,424</b>

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

#### Material accounting policy information

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.

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.

## B2-2 User charges and fees

\$ '000	2024	2023
Aquatic centres	10,402	9,153
Caravan park	7,771	7,358
Cemeteries	1,437	1,071
Child care	14,183	13,605
Community centres	2,451	2,191
Currawong State Park	522	319
Glen Street Theatre	1,515	1,298
Golf course and driving range	3,048	2,451
Kimbriki Waste and Recycling Centre	26,455	24,614
Libraries	125	136
Parking areas	13,880	13,452
Planning and building regulatory	9,815	9,068
Regulatory/statutory fees	955	782
Restoration charges	1,690	1,086
Section 10.7 certificates (EP&A Act)	848	818
Section 603 certificates	462	380
Sportsfields and reserves	1,874	1,651
Other fees	2,498	2,443
<b>Total other user charges and fees</b>	<b>99,931</b>	<b>91,876</b>
<b>Total user charges and fees</b>	<b>99,931</b>	<b>91,876</b>

### Timing of revenue recognition for user charges and fees

User charges and fees recognised over time	41,816	38,800
User charges and fees recognised at a point in time	58,115	53,076
<b>Total user charges and fees</b>	<b>99,931</b>	<b>91,876</b>

### Material accounting policy information

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

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 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.

## B2-3 Other revenues

\$ '000	2024	2023
Advertising income	1,105	1,362
Ex gratia rates	27	25
Fines – parking	6,355	5,636
Fines – other	544	487
Legal fees recovery	471	181
Legal fees recovery – rates and charges (extra charges)	207	259
Licences, consents & deeds	3,528	3,279
Recycling income	627	672
Sales of inventories	1,704	1,286
Other revenues – Kimbriki	4,113	4,287
Other	2,939	2,612
<b>Total other revenue</b>	<b>21,620</b>	<b>20,086</b>

### Timing of revenue recognition for other revenue

Other revenue recognised over time	3,528	3,279
Other revenue recognised at a point in time	18,092	16,807
<b>Total other revenue</b>	<b>21,620</b>	<b>20,086</b>

### Material accounting policy information

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.

Fines are recognised as revenue when the payment is received.

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

## B2-4 Grants and contributions

\$ '000	Operating 2024	Operating 2023	Capital 2024	Capital 2023
<b>General purpose grants and non-developer contributions (untied)</b>				
<b>General purpose (untied)</b>				
<b>Current year allocation</b>				
Financial assistance – general component	127	1,595	–	–
Financial assistance – local roads component	78	706	–	–
<b>Payment in advance - future year allocation <sup>1</sup></b>				
Financial assistance – general component	5,805	6,725	–	–
Financial assistance – local roads component	2,373	2,716	–	–
<b>Amount recognised as income during current year</b>	<b>8,383</b>	<b>11,742</b>	<b>–</b>	<b>–</b>
<b>Special purpose grants and non-developer contributions (tied)</b>				
<b>Cash contributions</b>				
Bushfire services	1,399	1,351	20	2,219
Child care	3,370	2,803	–	58
Coast and estuaries	–	–	795	1,391
Community services	767	915	180	269
Environmental protection	2,701	2,020	64	11
Library	770	796	65	74
Local Infrastructure Renewal Scheme subsidy	76	172	–	–
Recreation and culture	998	745	3,407	6,039
Street lighting	933	836	–	–
Stronger communities fund	120	1,189	17	22
Storm/flood damage	2,369	2,011	–	–
Transport (other roads and bridges funding)	3,847	6,159	6,194	7,287
Transport (roads to recovery)	–	–	1,418	1,318
Transport for NSW contributions (regional roads, block grant)	796	757	471	560
<b>Total special purpose grants and non-developer contributions – cash</b>	<b>18,146</b>	<b>19,754</b>	<b>12,631</b>	<b>19,248</b>
<b>Non-cash contributions</b>				
Other	–	–	160	3
<b>Total other contributions – non-cash</b>	<b>–</b>	<b>–</b>	<b>160</b>	<b>3</b>
<b>Total special purpose grants and non-developer contributions (tied)</b>	<b>18,146</b>	<b>19,754</b>	<b>12,791</b>	<b>19,251</b>
<b>Total grants and non-developer contributions</b>	<b>26,529</b>	<b>31,496</b>	<b>12,791</b>	<b>19,251</b>
<b>Comprising:</b>				
– Commonwealth funding	10,887	13,780	3,073	4,033
– State funding	14,744	17,040	9,158	13,694
– Other funding	898	676	560	1,524
	<b>26,529</b>	<b>31,496</b>	<b>12,791</b>	<b>19,251</b>

<sup>(1)</sup> The payment in advance received in 2024 represents 85% of the expected 2025 allocation, while the 2023 advance payment was for 100% of the 2024 allocation.

**B2-4 Grants and contributions (continued)****Developer contributions**

\$ '000	Notes	<i>Operating 2024</i>	<i>Operating 2023</i>	<i>Capital 2024</i>	<i>Capital 2023</i>
<b>Developer contributions:</b> <b>(s7.4 &amp; s7.11 - EP&amp;A Act, s64 of the LGA):</b>					
S 7.11 – contributions towards amenities/services	G3	–	–	<b>5,578</b>	3,405
S 7.4 – contributions using planning agreements		–	–	–	343
S 7.12 – fixed development consent levies		–	–	<b>10,849</b>	10,077
<b>Total developer contributions – cash</b>		<b>–</b>	<b>–</b>	<b>16,427</b>	<b>13,825</b>
<b>Non-cash contributions</b>					
Other developer contributions		–	–	–	841
<b>Total developer contributions non-cash</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>841</b>
<b>Total developer contributions</b>		<b>–</b>	<b>–</b>	<b>16,427</b>	<b>14,666</b>
<b>Total grants and contributions</b>		<b>26,529</b>	31,496	<b>29,218</b>	33,917
<b>Timing of revenue recognition for grants and contributions</b>					
Grants and contributions recognised over time		10,879	12,813	10,742	17,277
Grants and contributions recognised at a point in time		15,650	18,683	18,476	16,640
<b>Total grants and contributions</b>		<b>26,529</b>	31,496	<b>29,218</b>	33,917

## B2-4 Grants and contributions (continued)

### 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 2024	Operating 2023	Capital 2024	Capital 2023
Unspent funds at 1 July	<b>15,436</b>	10,204	<b>60,567</b>	55,419
Recognised as income in the current period but not yet spent	<b>513</b>	438	<b>19,012</b>	16,292
Received for the provision of goods and services in a future period	—	7,723	<b>2,294</b>	3,367
Recognised in a previous reporting period now spent	<b>(6,240)</b>	(2,929)	<b>(17,505)</b>	(14,511)
<b>Unspent funds at 30 June</b>	<b>9,709</b>	<b>15,436</b>	<b>64,368</b>	<b>60,567</b>

### Nature of unspent grants and contributions:

	2024	2023
- Bare Creek	1,282	1,344
- Local roads and community infrastructure	-	237
- Manly Dam	1,465	2,169
- McKillop headland boardwalk	1,321	1,446
- Pipeline regional active corridor	3,111	3,348
- Precinct support scheme Frenchs Forest	3,576	3,983
- Regional and local road repair	-	3,273
- South Collaroy foreshore renewal	1,000	1,000
- February 2022 storm essential public asset reconstruction	787	2,207
- Stronger Communities fund	4,806	4,943
- Transport for NSW B-line projects	3,126	3,128
- Warringah Recreation Centre	1,288	1,514
- Other grants	4,929	3,965
<b>Closing balance unspent grants and non-developer contributions - refer to Note C1-3:</b>	<b>26,691</b>	<b>32,557</b>
<b>Closing balance unspent Developer Contributions - refer to Note G3:</b>	<b>47,386</b>	<b>43,446</b>

### Material accounting policy information

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

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

## B2-4 Grants and contributions (continued)

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### **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.

## B2-5 Interest and investment income

\$ '000	2024	2023
<b>Interest on financial assets measured at amortised cost</b>		
– Overdue rates and annual charges (incl. special purpose rates)	600	372
– Cash and investments	<b>10,483</b>	6,713
<b>Total interest and investment income (losses)</b>	<b>11,083</b>	7,085

## B2-6 Other income

\$ '000	Notes	2024	2023
<b>Rental income</b>			
<b>Investment properties</b>			
Rental income investment properties		<b>308</b>	233
<b>Total Investment properties</b>		<b>308</b>	233
<b>Other lease income</b>			
Rental income leased Council properties		<b>6,337</b>	5,974
<b>Total other lease income</b>		<b>6,337</b>	5,974
Total rental income	C2-2	<b>6,645</b>	6,207
<b>Fair value increment on investment properties</b>			
Fair value increment on investment properties		<b>245</b>	165
<b>Total fair value increment on investment properties</b>	C1-7	<b>245</b>	165
<b>Fair value increment on investments</b>			
– Movements in investments at fair value through profit and loss (FVTPL)		<b>25</b>	20
<b>Total Fair value increment on investments</b>		<b>25</b>	20
Total other income		<b>6,915</b>	6,392

## B3 Costs of providing services

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

\$ '000	2024	2023
Salaries and wages <sup>1</sup>	126,452	116,284
Employee termination costs (where material – other than vested leave paid)	751	980
Employee leave entitlements (ELE)	14,905	14,524
Superannuation	15,196	13,557
Workers' compensation	3,722	2,634
Fringe benefit tax (FBT)	871	841
Kimbriki salaries and on-costs	4,756	4,893
<b>Total employee costs</b>	<b>166,653</b>	<b>153,713</b>
Less: capitalised costs	(7,322)	(7,560)
<b>Total employee costs expensed</b>	<b>159,331</b>	<b>146,153</b>

#### Material accounting policy information

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.

<sup>(1)</sup> A new award commenced in 2024 with a 4.5% increase in pay rates along with an additional award payment of \$1m.

## B3-2 Materials and services

\$ '000	Notes	2024	2023
Agency personnel		<b>2,363</b>	4,051
Audit fees	F2-1	<b>250</b>	238
Bank charges		<b>687</b>	638
Bush regeneration		<b>5,196</b>	5,226
Cleaning		<b>7,500</b>	6,997
Consultancy		<b>376</b>	491
Councillor and Mayoral fees and associated expenses	F1-2	<b>771</b>	802
Election expenses		<b>5</b>	–
Electricity, heating and water		<b>4,974</b>	4,673
Environment and floodplain management		<b>3,958</b>	2,781
Fine processing fees		<b>927</b>	717
Golf course and driving range		<b>1,520</b>	1,426
Insurance		<b>4,677</b>	3,773
IT and communications		<b>13,362</b>	10,433
Kimbriki Waste and Recycling Centre		<b>16,361</b>	15,559
Land use planning		<b>655</b>	636
Legal fees - other		<b>1,845</b>	1,515
Legal fees - planning and development		<b>1,180</b>	863
Lifeguard services		<b>1,632</b>	1,497
Maintenance and servicing		<b>6,268</b>	6,488
Management fees		<b>2,567</b>	2,247
Other contracts		<b>4,572</b>	5,605
Parking		<b>925</b>	712
Performance and events		<b>1,696</b>	1,734
Plant and vehicle		<b>3,033</b>	2,934
Printing, postage and stationery		<b>1,244</b>	1,162
Raw materials and consumables		<b>5,063</b>	4,515
Recreation and sportsfields		<b>8,675</b>	8,428
Roadwork		<b>11,493</b>	14,021
Stormwater		<b>1,092</b>	1,438
Street lighting		<b>2,591</b>	2,711
Training costs		<b>795</b>	781
Tree works		<b>3,683</b>	3,835
Valuation fees		<b>492</b>	471
Waste collection <sup>1</sup>		<b>19,450</b>	18,167
Waste disposal and processing		<b>16,935</b>	15,393
Materials and services - other		<b>4,658</b>	4,315
<b>Total materials and services</b>		<b>163,471</b>	<b>157,273</b>
Less: capitalised costs		–	–
<b>Total materials and services</b>		<b>163,471</b>	<b>157,273</b>

(1) The total amount paid for waste collection inclusive of lease components of the contract in 2024 is \$20.8m (2023 \$19.6m).

### B3-3 Borrowing costs

\$ '000	Notes	2024	2023
<b>(i) Interest bearing liability costs</b>			
Interest on leases		<b>216</b>	251
Interest on loans		<b>649</b>	762
<b>Total interest bearing liability costs</b>		<b>865</b>	<b>1,013</b>
<b>Total interest bearing liability costs expensed</b>		<b>865</b>	<b>1,013</b>
<b>(ii) Other borrowing costs</b>			
Unwinding of discount - asset remediation <sup>1</sup>	C3-5	<b>1,824</b>	1,725
<b>Total other borrowing costs</b>		<b>1,824</b>	<b>1,725</b>
<b>Total borrowing costs expensed</b>		<b>2,689</b>	<b>2,738</b>

(1) 'Unwinding of discount - asset remediation' refers to the increase in the landfill remediation provision each year, to reflect the present value of the estimated future expenditure to remediate the Kimbriki landfill.

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

\$ '000	Notes	2024	2023
<b>Depreciation and amortisation</b>			
– Buildings	C1-6	<b>9,621</b>	8,721
– Roads	C1-6	<b>12,424</b>	11,839
– Stormwater	C1-6	<b>6,206</b>	6,156
– Recreational and other infrastructure	C1-6	<b>7,235</b>	6,167
– Right of use assets	C2-1	<b>1,267</b>	1,299
– Other <sup>1</sup>	C1-6	<b>11,556</b>	11,876
<b>Reinstatement, rehabilitation and restoration assets:</b>			
– Asset remediation <sup>2</sup>	C3-5,C1-6	<b>666</b>	763
<b>Total depreciation, amortisation and impairment of non-financial assets</b>		<b>48,975</b>	<b>46,821</b>

### Material accounting policy information

#### Depreciation and amortisation

Depreciation and amortisation are calculated using the straight line method to allocate their cost, net of their residual values, over their estimated useful lives.

#### 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.

(1) Other refers to non-infrastructure assets including plant & equipment, office equipment, furniture & fittings, depreciable land improvements and library books.

(2) 'Asset remediation' refers to the amortisation of the landfill remediation asset.

### B3-5 Other expenses

\$ '000	Notes	2024	2023
Impairment of receivables	C1-4	187	40
Donations, contributions and assistance to other organisations		2,058	2,839
<b>Contributions/levies to other levels of government:</b>			
- Crown land levy		180	171
- Emergency services levy		9,300	7,785
- Land tax		323	324
- Planning levy		728	703
- Waste levy		9,793	8,903
<b>Total other expenses</b>		<b>22,569</b>	<b>20,765</b>

**B4 Gains or losses****B4-1 Gain or loss from the disposal, replacement and de-recognition of assets**

\$ '000	Notes	2024	2023
<b>Gain (or loss) on disposal of property (excl. investment property)</b>			
Proceeds from disposal – property		–	55
<b>Gain (or loss) on disposal</b>		–	55
<b>Gain (or loss) on disposal of plant and equipment</b>	C1-6		
Proceeds from disposal – plant and equipment		2,513	2,112
Less: carrying amount of plant and equipment assets sold/written off		(821)	(523)
<b>Gain (or loss) on disposal</b>		1,692	1,589
<b>Gain (or loss) on disposal of infrastructure</b>	C1-6		
Less: carrying amount of infrastructure assets sold/written off		(2,237)	(1,477)
<b>Gain (or loss) on disposal</b>		(2,237)	(1,477)
<b>Gain (or loss) on disposal of investments</b>	C1-2		
Proceeds from disposal/redemptions/maturities – financial assets		269,831	272,227
Less: carrying amount of financial assets sold/redeemed/matured		(269,831)	(272,227)
<b>Gain (or loss) on disposal</b>		–	–
<b>Net gain (or loss) from disposal of assets</b>		(545)	167

## B5 Performance against budget

### B5-1 Material budget variations

Council's original budget was adopted by the Council on 27 June 2023 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

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

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

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

\$ '000	2024 Budget	2024 Actual	----- Variance-----	2024
<b>Revenues</b>				
<b>Rates and annual charges</b>				
	246,480	246,432	(48)	0%
	96,837	99,931	3,094	3% <span style="color: green;">F</span>
	20,788	21,620	832	4% <span style="color: green;">F</span>
	27,462	26,529	(933)	(3%) <span style="color: red;">U</span>
	32,289	29,218	(3,071)	(10%) <span style="color: red;">U</span>
<b>Capital grants and contributions</b>				
	6,691	11,083	4,392	66% <span style="color: green;">F</span>
Council budgets conservatively for capital grants and contributions so as to avoid reliance on unsecured funding. Variations to the budget include:				
	<ul style="list-style-type: none"> <li>• \$10.1m Section 7.11 and 7.12 developer contributions received</li> <li>• \$1.6m Road resheeting program</li> <li>• (\$5.0m) Frenchs Forest precinct park upgrade</li> <li>• (\$2.7m) Connecting Communities - cycleway and footpaths program</li> <li>• (\$1.6m) Collaroy-Narrabeen coastal protection works</li> <li>• (\$1.4m) Manly Dam boardwalk</li> <li>• (\$1.0m) Pedestrian and cyclist bridge Pittwater Road Queenscliff</li> </ul>			
<b>Interest and investment revenue</b>				
	395	-	(395)	(100%) <span style="color: red;">U</span>
Increased investment Interest returns of \$3.8m due to higher interest rates and investment balances on investments.				
<b>Net gains from disposal of assets</b>				
	6,442	6,915	473	7% <span style="color: green;">F</span>
Council takes the conservative position not to 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 \$2.4m offset by cost associated with disposal of infrastructure assets (\$2.2m).				
<b>Other income</b>				

## B5-1 Material budget variations (continued)

\$ '000	2024	2024	2024	Variance	
	Budget	Actual	-----		
<b>Expenses</b>					
Employee benefits and on-costs	157,090	159,331	(2,241)	(1)%	U
Materials and services	173,241	163,471	9,770	6%	F
Borrowing costs	2,593	2,689	(96)	(4)%	U
Depreciation, amortisation and impairment of non-financial assets	49,646	48,975	671	1%	F
Other expenses	22,119	22,569	(450)	(2)%	U
Net losses from disposal of assets	—	545	(545)	∞	U
<b>Statement of cash flows</b>					
<b>Cash flows from operating activities</b>	<b>71,648</b>	<b>92,791</b>	<b>21,143</b>	<b>30%</b>	<b>F</b>
The favourable performance against budget primarily reflects:					
• Higher interest received on investments due to higher interest rates and investment balances.					
• Higher grants and contributions income was received than anticipated in the Original Budget, in particular development contributions.					
• Rephasing of the Core Operating System Replacement project.					
<b>Cash flows from investing activities</b>	<b>(66,938)</b>	<b>(77,136)</b>	<b>(10,198)</b>	<b>15%</b>	<b>U</b>
The unfavourable performance against budget primarily reflects:					
• Payments for IPPE were lower than expected due to rephasing of some major projects to align with revised construction timelines, in particular the Warriewood Community Centre.					
• A higher investment balance due to the reasons noted above.					
<b>Cash flows from financing activities</b>	<b>(4,554)</b>	<b>(4,719)</b>	<b>(165)</b>	<b>4%</b>	<b>U</b>

## C Financial position

### C1 Assets we manage

#### C1-1 Cash and cash equivalents

\$ '000	2024	2023
<b>Cash assets</b>		
Cash on hand and at bank	8,704	2,571
Cash equivalent assets		
– Deposits at call	8,837	4,034
<b>Total cash and cash equivalents</b>	<b>17,541</b>	<b>6,605</b>

#### Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	17,541	6,605
<b>Balance as per the Statement of Cash Flows</b>	<b>17,541</b>	<b>6,605</b>

#### C1-2 Financial investments

\$ '000	2024	2024	2023	2023
	Current	Non-current	Current	Non-current
<b>Financial assets at fair value through the profit and loss</b>				
Mortgage backed securities	–	577	–	678
<b>Total</b>	<b>–</b>	<b>577</b>	<b>–</b>	<b>678</b>
<b>Debt securities at amortised cost</b>				
Term deposits	182,096	–	175,623	–
<b>Total</b>	<b>182,096</b>	<b>–</b>	<b>175,623</b>	<b>–</b>
<b>Total financial investments</b>	<b>182,096</b>	<b>577</b>	<b>175,623</b>	<b>678</b>

#### Material accounting policy information

Financial instruments are recognised initially on the date that the Council becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

#### Financial assets

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

#### Classification

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

- amortised cost
- fair value through profit and loss (FVTPL)

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.

## C1-2 Financial investments (continued)

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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.

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

\$ '000	2024	2023
<b>(a) Externally restricted cash, cash equivalents and investments</b>		
<b>Total cash, cash equivalents and investments</b>	<b>200,214</b>	182,906
Less: Externally restricted cash, cash equivalents and investments	<b>(61,977)</b>	(53,127)
<b>Cash, cash equivalents and investments not subject to external restrictions</b>	<b>138,237</b>	129,779
\$ '000	Notes	2024
		2023

#### External restrictions

External restrictions included in cash, cash equivalents and investments above comprise:

Developer contributions – general	A	<b>47,386</b>	43,446
Specific purpose unexpended grants	B	<b>573</b>	597
Domestic waste management	C	<b>12,888</b>	8,466
Stormwater management	D	<b>253</b>	161
Balgowlah area improvements	E	<b>301</b>	206
Manly business centre improvements	F	<b>576</b>	251
<b>Total external restrictions</b>		<b>61,977</b>	53,127

#### 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 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	2024	2023
<b>(b) Internal allocations</b>		
<b>Cash, cash equivalents and investments not subject to external restrictions</b>	<b>138,237</b>	129,779
Less: Internally allocated cash, cash equivalents and investments	<b>(88,585)</b>	(90,833)
<b>Unallocated cash, cash equivalents and investments</b>	<b>49,652</b>	38,946

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

\$ '000	Notes	2024	2023
<b>Internal allocations</b>			
At 30 June, Council has internally allocated funds to the following:			
Mona Vale Cemetery reserve	A	<b>5,964</b>	7,903
Deposits, retentions and bonds	B	<b>19,527</b>	17,550
Employees leave entitlements	C	<b>7,580</b>	7,111
Environmental levy (former Manly Council)	D	<b>1,179</b>	1,411
Meals on wheels	E	<b>192</b>	216
Special rates variation (former Pittwater Council)	F	<b>227</b>	228
Merger savings fund	G	<b>911</b>	1,315
Tennis liaison trust fund	H	<b>188</b>	171
Manly Art Gallery	I	<b>712</b>	716
Plant and fleet replacement	J	<b>7,593</b>	6,485
Property improvement reserve	K	<b>113</b>	242
Kimbriki landfill remediation	L	<b>18,207</b>	15,418
Stronger Communities fund tied grants	M	<b>5,378</b>	5,251
Other tied grants	M	<b>20,740</b>	26,710
Other	N	<b>74</b>	106
<b>Total internal allocations</b>		<b>88,585</b>	<b>90,833</b>

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 80% of deposits, retentions and bonds are held as restricted funds.
- C 20% of the employee leave entitlements 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 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.
- G Amalgamation savings achieved to 30 June 2018 and set aside to fund various future capital and operational projects.
- H 70% of rental income from Mona Vale, Careel Bay, Elanora Park and Bayview Tennis Clubs is restricted for future capital works and improvements at the tennis clubs.
- I Bequest to Council from Theodore Batten to fund future youth art award programs and artwork acquisitions.
- J Funds set aside for future plant and fleet replacement.
- K Funds set aside to support the delivery of the Property Management Framework for the delivery of community infrastructure, environmental land acquisitions and commercial development.
- L Funds set aside to remediate the Kimbriki tip landfill site.
- M Tied grants relate to any grants received where revenue recognition is deferred until obligations are satisfied. Significant unspent grants in 2024 included Warringah Recreation Centre, Frenchs Forest Precinct Support Scheme, Pipeline Regional Active Corridor projects and Transport for NSW B-Line projects.
- N Other internal allocations:
  - Any cash surplus from the Bible Garden Public Reserve is restricted to fund future maintenance at the site.
  - Funds donated to Manly Art Gallery to be expended on future artworks.
  - Cash set aside as a contribution towards the future replacement of pipeline and ongoing maintenance to the Scotland Island non potable emergency water supply.
  - 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.

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

<b>\$ '000</b>	<b>2024</b>	<b>2023</b>
(c) Unallocated		
<b>Unallocated cash, cash equivalents and investments</b>	<b>49,652</b>	<b>38,946</b>

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.

## C1-4 Receivables

\$ '000	2024	2024	2023	2023
	Current	Non-current	Current	Non-current
Rates and annual charges	8,156	548	7,103	591
Interest and extra charges	830	404	707	421
User charges and fees	4,826	—	4,439	—
Interest on investments	4,376	—	2,451	—
Government grants and subsidies	4,894	—	3,150	—
Other	2,230	—	1,735	—
Net GST receivable	1,610	—	2,062	—
<b>Total</b>	<b>26,922</b>	<b>952</b>	<b>21,647</b>	<b>1,012</b>
<b>Less: provision for impairment</b>				
Rates and annual charges	(139)	—	(126)	—
User charges and fees	(825)	—	(677)	—
<b>Total provision for impairment – receivables</b>	<b>(964)</b>	<b>—</b>	<b>(803)</b>	<b>—</b>
<b>Total net receivables</b>	<b>25,958</b>	<b>952</b>	<b>20,844</b>	<b>1,012</b>

### Material accounting policy information

Receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment. Receivables are generally due for settlement within 30 days.

### Impairment

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

When estimating ECL, 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.

Council uses the simplified approach for trade receivables where the expected lifetime credit losses are recognised on day 1.

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.

## C1-5 Inventories

\$ '000	2024		2023	
	Current	Non-current	Current	Non-current
<b>(i) Inventories at cost</b>				
Stores and materials	209	—	247	—
Trading stock	183	—	125	—
<b>Total inventories at cost</b>	<b>392</b>	<b>—</b>	<b>372</b>	<b>—</b>
Total inventories	392	—	372	—

### Material accounting policy information

Stores, materials and trading stock are stated at cost.

## C1-6 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2023				Asset movements during the reporting period						At 30 June 2024			
	\$'000	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals <sup>1</sup>	Additions new assets	Carrying value of disposals	Depreciation expense	Adjustments and transfers	Revaluation decrements to equity (ARR) <sup>2</sup>	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
Capital work in progress	44,401	–	44,401	42,758	25,766	–	–	(76,849)	–	–	–	36,076	–	36,076
Plant and equipment	45,331	(24,554)	20,777	4,341	2,455	(822)	(5,717)	–	–	–	–	47,870	(26,836)	21,034
Office equipment	28,729	(24,077)	4,652	2,097	109	–	(2,130)	–	–	–	–	11,125	(6,397)	4,728
Furniture and fittings	2,808	(2,207)	601	–	24	–	(162)	–	–	–	–	942	(479)	463
<b>Land:</b>														
– Operational land	402,817	–	402,817	–	–	–	–	–	–	15,859	418,676	–	418,676	
– Community & Crown land	2,083,297	–	2,083,297	–	–	–	–	–	–	26,249	2,109,546	–	2,109,546	
– Land under roads (post 30/6/08)	759	–	759	–	–	–	–	–	–	10	769	–	769	
Land improvements – depreciable	24,711	(13,812)	10,899	4,694	–	–	(2,479)	15,164	–	–	44,567	(16,289)	28,278	
<b>Infrastructure:</b>														
– Buildings	804,502	(223,233)	581,269	5,530	1,444	(10)	(9,621)	–	–	82,244	961,837	(300,981)	660,856	
– Roads sealed	608,614	(76,814)	531,800	11,321	442	(352)	(8,254)	–	(29,474)	–	626,266	(120,783)	505,483	
– Roads unsealed	2,167	(294)	1,873	–	3	–	(5)	–	(272)	–	1,796	(197)	1,599	
– Bridges	17,424	(3,864)	13,560	1,310	5	–	(306)	2,526	–	310	23,651	(6,246)	17,405	
– Footpaths	141,969	(14,761)	127,208	1,434	4,572	(353)	(1,920)	–	(25,347)	–	147,977	(42,383)	105,594	
– Other road assets (including bulk earthworks)	291,613	(47,420)	244,193	2,118	3,255	(439)	(1,939)	–	–	72,494	471,620	(151,938)	319,682	
– Stormwater drainage	1,110,453	(199,503)	910,950	4,645	250	(139)	(6,206)	–	–	46,458	1,171,727	(215,769)	955,958	
– Swimming pools	47,311	(8,008)	39,303	544	–	(19)	(349)	–	–	2,004	50,145	(8,662)	41,483	
– Other open space/recreational assets	159,465	(18,880)	140,585	1,616	939	(347)	(4,338)	–	–	7,170	169,338	(23,713)	145,625	
– Other infrastructure	266,724	(39,181)	227,543	3,566	8,619	(579)	(2,548)	(2,526)	–	11,473	287,986	(42,439)	245,547	
<b>Other assets:</b>														
– Library books	20,088	(17,184)	2,904	727	–	–	(1,070)	–	–	–	4,866	(2,305)	2,561	
– Other	5,338	(1)	5,337	–	567	–	–	–	–	–	5,906	(1)	5,905	
<b>Reinstatement, rehabilitation and restoration assets (refer Note C3-5):</b>														
– Asset remediation	26,093	(7,014)	19,079	–	(2,424)	–	(666)	–	–	–	23,669	(7,680)	15,989	
<b>Total infrastructure, property, plant and equipment</b>	<b>6,134,614</b>	<b>(720,807)</b>	<b>5,413,807</b>	<b>86,701</b>	<b>46,026</b>	<b>(3,060)</b>	<b>(47,710)</b>	<b>(61,685)</b>	<b>(55,093)</b>	<b>264,271</b>	<b>6,616,355</b>	<b>(973,098)</b>	<b>5,643,257</b>	

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

(2) The devaluation of roads sealed, roads unsealed and footpaths is due to changes in the written down value assessment based on asset conditions. The new assessment methodology better reflects asset deterioration patterns and applies to the 2024 year.

(–) Total capital expenditure was \$73.5m (including \$0.2m in dedicated assets) in 2024 and \$82.9m (including \$0.8m in dedicated assets) in 2023.

## C1-6 Infrastructure, property, plant and equipment (continued)

By aggregated asset class	At 1 July 2022			Asset movements during the reporting period							At 30 June 2023			
	\$ '000	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals <sup>1</sup>	Additions new assets	Carrying value of disposals	Depreciation expense	Adjustments and transfers	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
Capital work in progress	43,768	—	43,768	39,729	42,518	—	—	(81,614)	—	—	—	44,401	—	44,401
Plant and equipment	44,841	(21,376)	23,465	2,376	1,112	(554)	(5,622)	—	—	—	—	45,331	(24,554)	20,777
Office equipment	25,866	(22,085)	3,781	2,157	714	—	(2,000)	—	—	—	—	28,729	(24,077)	4,652
Furniture and fittings	2,790	(2,047)	743	—	19	—	(161)	—	—	—	—	2,808	(2,207)	601
<b>Land:</b>														
– Operational land	401,276	—	401,276	—	—	—	—	—	—	1,541	402,817	—	402,817	
– Community & Crown land	2,116,343	—	2,116,343	—	835	—	—	—	(33,881)	—	2,083,297	—	2,083,297	
– Land under roads (post 30/6/08)	725	—	725	—	3	—	—	—	—	31	759	—	759	
Land improvements – depreciable	24,304	(10,847)	13,457	400	—	(10)	(2,970)	22	—	—	24,711	(13,812)	10,899	
<b>Infrastructure:</b>														
– Buildings	735,672	(203,343)	532,329	12,571	10,379	(13)	(8,721)	—	—	34,724	804,502	(223,233)	581,269	
– Roads sealed	565,179	(67,182)	497,997	8,523	1,086	(355)	(8,192)	—	—	32,741	608,614	(76,814)	531,800	
– Roads unsealed	1,927	(271)	1,656	82	31	—	(5)	—	—	109	2,167	(294)	1,873	
– Bridges	14,876	(3,677)	11,199	309	1,508	—	(192)	—	—	736	17,424	(3,864)	13,560	
– Footpaths	126,790	(13,357)	113,433	3,247	4,945	(351)	(1,524)	—	—	7,458	141,969	(14,761)	127,208	
– Other road assets (including bulk earthworks)	270,156	(43,813)	226,343	2,435	2,895	(435)	(1,926)	—	—	14,881	291,613	(47,420)	244,193	
– Stormwater drainage	1,036,493	(181,496)	854,997	3,702	2,244	(44)	(6,156)	—	—	56,207	1,110,453	(199,503)	910,950	
– Swimming pools	30,774	(5,828)	24,946	1,077	—	(124)	(298)	—	—	13,702	47,311	(8,008)	39,303	
– Other open space/recreational assets	146,131	(21,477)	124,654	2,349	1,986	(131)	(3,737)	39	—	15,425	159,465	(18,880)	140,585	
– Other infrastructure	234,302	(36,394)	197,908	5,033	9,490	(26)	(2,132)	(39)	—	17,309	266,724	(39,181)	227,543	
<b>Other assets:</b>														
– Library books	19,404	(16,062)	3,342	—	685	—	(1,123)	—	—	—	20,088	(17,184)	2,904	
– Other	5,326	(1)	5,325	—	12	—	—	—	—	—	5,338	(1)	5,337	
<b>Reinstatement, rehabilitation and restoration assets (refer Note C3-5):</b>														
– Asset remediation	27,063	(6,251)	20,812	—	(970)	—	(763)	—	—	—	26,093	(7,014)	19,079	
<b>Total infrastructure, property, plant and equipment</b>	5,874,006	(655,507)	5,218,499	83,990	79,492	(2,043)	(45,522)	(81,592)	(33,881)	194,864	6,134,614	(720,807)	5,413,807	

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

## C1-6 Infrastructure, property, plant and equipment (continued)

### Material accounting policy information

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

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 surplus. 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 the revaluation surplus 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.

Individually insignificant assets may be aggregated when they form part of a network or group asset. Such assets include computer equipment, furniture and fittings, library books and artworks.

#### 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	Open space / recreational	Years
Office equipment	3 to 5	Playground	15 to 35
Furniture and fittings	5 to 10	Sportsground	35 to 250
Passenger vehicles	5	Wharves	55
Heavy plant/road making equipment	7 to 10	Boardwalks	60 to 85
Other plant and equipment	5 to 20	Rockpools	60 to 165
<b>Transportation assets</b>			
Sealed roads: surface	20 - 40	Buildings	
Sealed roads: structure	40 - 350	Buildings - structure	70 to 150
Bridge: concrete	50 to 75	Buildings - other	20 to 70
Bridge: other	20 to 40	<b>Stormwater Drainage</b>	
Footpaths	110 to 126	Pipes	150 to 200
Kerb and gutter	279	Pits	70 to 150
Retaining walls	50 to 350	<b>Other Assets</b>	
		Library books	3 to 5
		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.

## C1-6 Infrastructure, property, plant and equipment (continued)

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### Capitalisation Thresholds

All items of infrastructure, property, plant and equipment are capitalised with the exception where the cost of acquisition is as follows:

<b>Office Furniture</b>	< \$5,000
<b>Office Equipment</b>	< \$5,000
<b>Other Plant and Equipment</b>	< \$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.

## C1-7 Investment properties

### Owned investment property

\$ '000	2024	2023
<b>At fair value</b>		
Opening balance at 1 July	6,320	6,155
Net gain from fair value adjustments	245	165
<b>Closing balance at 30 June</b>	<b>6,565</b>	6,320

### Material accounting policy information

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

## C2 Leasing activities

### C2-1 Council as a lessee

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Council has leases over a range of assets including land and buildings, vehicles, machinery and IT equipment. Information relating to the right of use asset leases currently 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 an annual fixed rate increase.

#### **Plant and 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.

For the URM contract, the variable lease payments are adjusted for CPI. However the actual lease liability which only relates to the waste collection trucks is not affected by this due to the fact that Council calculated the value of these assets as stand alone items.

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 10 years. 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 an option in the building lease to provide flexibility and certainty to Council operations and reduce costs of moving premises; and the extension option is at Council's discretion.

At commencement date and each subsequent reporting date, Council assesses where it is reasonably certain that the extension option will be exercised.

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

### (a) Right of use assets

\$ '000	Plant & Equipment	Buildings	Office and IT Equipment	Total
<b>2024</b>				
Opening balance at 1 July	7,323	488	–	7,811
Depreciation charge	(1,213)	(54)	–	(1,267)
<b>Balance at 30 June</b>	<b>6,110</b>	<b>434</b>	<b>–</b>	<b>6,544</b>
<b>2023</b>				
Opening balance at 1 July	8,540	542	28	9,110
Depreciation charge	(1,217)	(54)	(28)	(1,299)
<b>Balance at 30 June</b>	<b>7,323</b>	<b>488</b>	<b>–</b>	<b>7,811</b>

### (b) Lease liabilities

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Lease liabilities	1,279	5,717	1,241	6,996
<b>Total lease liabilities</b>	<b>1,279</b>	<b>5,717</b>	<b>1,241</b>	<b>6,996</b>

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

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

\$ '000	< 1 year	1 – 5 years	> 5 years	Total	Total per Statement of Financial Position
<b>2024</b>					
Cash flows	1,457	5,846	1,588	8,891	6,996
<b>2023</b>					
Cash flows	1,457	5,849	1,598	8,904	8,237

### (d) Income Statement

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

\$ '000	2024	2023
Interest on lease liabilities	216	251
Variable lease payments based on usage not included in the measurement of lease liabilities	18,671	17,270
Depreciation of right of use assets	1,267	1,299
Expenses relating to leases of low-value assets	294	273
	<b>20,448</b>	<b>19,093</b>

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

### (e) Statement of Cash Flows

\$ '000	2024	2023
Total cash outflow for leases	(1,457)	(1,489)
	<b>(1,457)</b>	<b>(1,489)</b>

### (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

### Material accounting policy information

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.

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.

### 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.

## C2-2 Council as a lessor

### 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 Council's service delivery objectives (refer note C1-6).

\$ '000	2024	2023
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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)	308	233
Direct operating expenses from property that generated rental income	(51)	(50)
Direct operating expenses from property that did not generate rental income	—	—
<b>Total income relating to operating leases for investment property assets</b>	<b>257</b>	<b>183</b>

#### (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)	6,337	5,974
<b>Total income relating to operating leases for Council assets</b>	<b>6,337</b>	<b>5,974</b>

#### Amount of IPPE leased out by Council under operating leases

Buildings	250,012	214,749
Community & Crown Land	8,174	8,072
Operational land	920	874
<b>Total amount of IPPE leased out by Council under operating leases</b>	<b>259,106</b>	<b>223,695</b>

#### (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	5,272	4,694
1–2 years	3,270	3,001
2–3 years	2,722	2,407
3–4 years	2,468	2,024
4–5 years	2,095	1,911
> 5 years	18,920	20,615
<b>Total undiscounted lease payments to be received</b>	<b>34,747</b>	<b>34,652</b>

## C3 Liabilities of Council

### C3-1 Payables

	2024 \$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
<b>Payables</b>					
Goods and services		<b>7,644</b>	—	6,324	—
Accrued expenses:					
– Borrowings		<b>31</b>	—	90	—
– Salaries and wages		<b>7,279</b>	—	5,596	—
– Other expenditure accruals		<b>13,750</b>	—	11,099	—
Security bonds, deposits and retentions		<b>24,409</b>	—	22,133	—
Government departments and agencies		<b>28</b>	—	28	—
Prepaid rates		<b>2,282</b>	—	2,254	—
Other		<b>184</b>	<b>50</b>	282	100
<b>Total payables</b>		<b>55,607</b>	<b>50</b>	<b>47,806</b>	<b>100</b>
<b>Total payables</b>		<b>55,607</b>	<b>50</b>	<b>47,806</b>	<b>100</b>

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

	2024	2023
The following liabilities, even though classified as current, are not expected to be settled in the next 12 months.		
Payables – security bonds, deposits and retentions	<b>17,436</b>	13,356
<b>Total payables</b>	<b>17,436</b>	<b>13,356</b>

#### Material accounting policy information

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

## C3-2 Contract Liabilities

\$ '000	Notes	2024	2024	2023	2023
		Current	Non-current	Current	Non-current
<b>Grants and contributions received in advance:</b>					
Unexpended capital grants (to construct Council controlled assets)	(i)	11,416	4,994	13,864	2,950
Unexpended operating grants (received prior to performance obligation being satisfied)	(ii)	4,077	5,059	9,550	5,289
<b>Total grants received in advance</b>		<b>15,493</b>	<b>10,053</b>	<b>23,414</b>	<b>8,239</b>
Deposits received in advance of services provided		4,609	—	4,205	—
<b>Total user fees and charges received in advance</b>		<b>4,609</b>	<b>—</b>	<b>4,205</b>	<b>—</b>
<b>Total contract liabilities</b>		<b>20,102</b>	<b>10,053</b>	<b>27,619</b>	<b>8,239</b>

### 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.

(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	2024	2023
<b>Grants and contributions received in advance:</b>		
Capital grants (to construct Council controlled assets)	2,698	5,401
Operating grants (received prior to performance obligation being satisfied)	5,702	2,522
<b>User fees and charges received in advance:</b>		
Deposits received in advance of services provided (e.g. caravan park fees, hire fees)	4,206	3,359
<b>Total revenue recognised that was included in the contract liability balance at the beginning of the period</b>	<b>12,606</b>	<b>11,282</b>

### Significant changes in contract liabilities

The contract liabilities have decreased from \$35.9m in 22/23 to \$30.2m in 23/24 primarily due to the expenditure of several large grants including the Manly Dam Reserve Trail and Boardwalk funds of \$600k, the Regional and Local Road Repair funds of \$3.3m and Essential Public Asset Storm funds of \$1.4m. 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 Manly Life Saving Club funds of \$818k and the Scotland Island Road and Drainage Network funding of \$800k.

### Material accounting policy information

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.

### C3-3 Borrowings

\$ '000	2024		2023	
	Current	Non-current	Current	Non-current
Loans – secured	2,178	6,984	3,340	9,185
<b>Total borrowings</b>	<b>2,178</b>	<b>6,984</b>	<b>3,340</b>	<b>9,185</b>

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

\$ '000	2023		Non-cash movements			2024
	Opening Balance	Cash flows	Acquisition	Fair value changes	Other non-cash movement	Closing balance
Loans – secured	12,526	(3,364)	–	–	–	9,162
Lease liabilities (Note C2-1b)	8,237	(1,241)	–	–	–	6,996
<b>Total liabilities from financing activities</b>	<b>20,763</b>	<b>(4,605)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>16,158</b>

\$ '000	2022		Non-cash movements			2023
	Opening Balance	Cash flows	Acquisition	Fair value changes	Other non-cash movement	Closing balance
Loans – secured	17,308	(4,782)	–	–	–	12,526
Lease liabilities (Note C2-1b)	9,475	(1,238)	–	–	–	8,237
<b>Total liabilities from financing activities</b>	<b>26,783</b>	<b>(6,020)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>20,763</b>

#### (b) Financing arrangements

\$ '000	2024	2023
<b>Total facilities</b>		
Total financing facilities available to Council at the reporting date are:		
Bank overdraft facilities <sup>1</sup>	5,500	5,500
Credit cards/purchase cards	150	150
<b>Total financing arrangements</b>	<b>5,650</b>	<b>5,650</b>

(1) The bank overdraft facility may be drawn at any time and may be terminated by the bank without notice.

#### Drawn facilities

Financing facilities drawn down at the reporting date are:

– Credit cards/purchase cards	25	35
<b>Total drawn financing arrangements</b>		

#### Undrawn facilities

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

– Bank overdraft facilities	5,500	5,500
– Credit cards/purchase cards	125	115
<b>Total undrawn financing arrangements</b>		

#### 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.

## C3-4 Employee benefit provisions

\$ '000	2024		2023	
	Current	Non-current	Current	Non-current
Annual leave	<b>12,455</b>	—	11,857	—
Sick leave	<b>222</b>	—	237	—
Long service leave	<b>22,915</b>	<b>2,001</b>	22,346	1,843
Gratuities	<b>8</b>	—	8	—
Other leave	<b>301</b>	—	306	—
<b>Total employee benefit provisions</b>	<b>35,901</b>	<b>2,001</b>	<b>34,754</b>	<b>1,843</b>

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

\$ '000	2024	2023
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits <sup>1</sup>	<b>20,225</b>	20,284
	<b>20,225</b>	20,284

(1) Primarily relates to long service leave.

### Material accounting policy information

#### Long-term employee benefit obligations

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

## C3-5 Provisions

\$ '000	2024	2024	2023	2023
	Current	Non-Current	Current	Non-Current
<b>Other provisions</b>				
Self insurance – workers compensation	1,193	4,555	1,060	3,615
<b>Sub-total – other provisions</b>	<b>1,193</b>	<b>4,555</b>	<b>1,060</b>	<b>3,615</b>
<b>Asset remediation/restoration:</b>				
Asset remediation/restoration (future works)	–	40,878	–	41,479
<b>Sub-total – asset remediation/restoration</b>	<b>–</b>	<b>40,878</b>	<b>–</b>	<b>41,479</b>
<b>Total provisions</b>	<b>1,193</b>	<b>45,433</b>	<b>1,060</b>	<b>45,094</b>

### Description of and movements in provisions

\$ '000	Other provisions		
	Self insurance	Asset remediation	Total
<b>2024</b>			
At beginning of year	4,675	41,479	46,154
Unwinding of discount - asset remediation	–	1,824	1,824
Additional provisions	2,836	–	2,836
Amounts used (payments)	(1,763)	–	(1,763)
Remeasurement effects	–	(2,425)	(2,425)
<b>Total other provisions at end of year</b>	<b>5,748</b>	<b>40,878</b>	<b>46,626</b>
<b>2023</b>			
At beginning of year	3,440	40,723	44,163
Unwinding of discount - asset remediation	–	1,725	1,725
Additional provisions	1,939	–	1,939
Amounts used (payments)	(704)	–	(704)
Remeasurement effects	–	(969)	(969)
<b>Total other provisions at end of year</b>	<b>4,675</b>	<b>41,479</b>	<b>46,154</b>

### 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 2024 to allow for the necessary updates. The projected cost of this restoration is \$141.7 million based on the latest updates to the 2020 Landfill Closure and Post Closure Management Evaluation of Costs Report. The RBA long term government bond rate applicable to the discount period has been used to estimate the present value of the remediation provision. Costs have been escalated at an inflation rate of 2.78% and the provision has been discounted to its present value at 4.67% 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 3.870% - 4.500% per annum and Bond Yields of 3.846% - 4.989% 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 2024;
- Workers Compensation Claim payments projected into the future by the adopted actuarial model are in standardised values as at June 2024.

## C3-5 Provisions (continued)

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The last actuarial assessment of Workers Compensation claims was undertaken in July 2024 for the 30 June 2024 provision balance, and was performed by David A Zaman Pty Ltd, Director David Zaman, BSc, FIA, FIAA, MBA.

### **Material accounting policy information**

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 \$750,000. Claims above \$750,000 are covered by an external insurance provider. A provision for self-insurance has been made to recognise outstanding claims. Council also maintains a bank guarantee to the value of \$5,042,000; - refer to Note E3-1 (1.iii).

## C4 Reserves

### C4-1 Nature and purpose of reserves

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#### **Infrastructure, property, plant and equipment revaluation surplus**

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

## D Council structure

### 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	<i>Principal place of business</i>			
Interests in Subsidiary	Ownership 2024	Ownership 2023	Voting rights 2024	Voting rights 2023
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.

## D1-1 Subsidiaries (continued)

### Summarised financial information for the Subsidiary

\$ '000	2024	2023
<b>Summarised statement of comprehensive income</b>		
Revenue	45,132	42,717
Expenses	(40,146)	(38,569)
<b>Profit for the period</b>	<b>4,986</b>	<b>4,148</b>
<b>Total comprehensive income</b>	<b>4,986</b>	<b>4,148</b>
Non-controlling interest share	191	159
Dividends paid to non-controlling interests	115	58
<b>Summarised statement of financial position</b>		
Current assets	28,210	27,305
Non-current assets	42,403	40,768
<b>Total assets</b>	<b>70,613</b>	<b>68,073</b>
Current liabilities	5,898	7,136
Non-current liabilities	26,138	24,341
<b>Total liabilities</b>	<b>32,036</b>	<b>31,477</b>
<b>Net assets</b>	<b>38,577</b>	<b>36,596</b>
Non-controlling interest share	1,481	1,405
<b>Summarised statement of cash flows</b>		
Cash flows from operating activities	10,264	9,636
Cash flows from investing activities	(6,387)	(12,865)
Cash flows from financing activities	(3,689)	(2,158)
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>188</b>	<b>(5,387)</b>

## E Risks and accounting uncertainties

### 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:

- **Market risk** – 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	2024	2023
The impact on the 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	1,996	1,822
Impact of a 10% movement in price of investments		
– Equity / Income Statement	58	68

## E1-1 Risks relating to financial instruments held (continued)

### (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.

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	
<b>2024</b>				
Gross carrying amount	–	7,172	1,532	8,704
<b>2023</b>				
Gross carrying amount	–	6,132	1,562	7,694

##### 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	Overdue debts					Total
	Not yet overdue <sup>1</sup>	0 - 30 days <sup>1</sup>	31 - 60 days	61 - 90 days <sup>1</sup>	> 91 days	
<b>2024</b>						
Gross carrying amount	16,016	1,368	212	11	1,563	19,170
Expected loss rate (%)	0.32%	1.54%	15.09%	81.82%	45.49%	4.30%
<b>ECL provision</b>	<b>52</b>	<b>21</b>	<b>32</b>	<b>9</b>	<b>711</b>	<b>825</b>
<b>2023</b>						
Gross carrying amount	12,463	390	513	110	1,489	14,965
Expected loss rate (%)	0.54%	8.46%	6.63%	46.36%	33.04%	4.53%
<b>ECL provision</b>	<b>67</b>	<b>33</b>	<b>34</b>	<b>51</b>	<b>492</b>	<b>677</b>

(1) Accrued income of \$2.4m in the 2023 year has been reclassified

## E1-1 Risks relating to financial instruments held (continued)

### (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 extraordinary 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	payable in:			Total cash outflows	Actual carrying values
			≤ 1 Year	1 - 5 Years	> 5 Years		
<b>2024</b>							
Payables	0.00%	24,409	31,198	50	–	55,657	55,657
Borrowings	5.66%	–	2,646	5,095	3,619	11,360	9,162
<b>Total financial liabilities</b>		<b>24,409</b>	<b>33,844</b>	<b>5,145</b>	<b>3,619</b>	<b>67,017</b>	<b>64,819</b>
<b>2023</b>							
Payables	0.00%	22,133	25,673	100	–	47,906	47,906
Borrowings	5.91%	–	3,873	6,740	4,076	14,689	12,525
<b>Total financial liabilities</b>		<b>22,133</b>	<b>29,546</b>	<b>6,840</b>	<b>4,076</b>	<b>62,595</b>	<b>60,431</b>

#### Loan agreement breaches

There were no breaches to loan agreements during the reporting year.

## E2-1 Fair value measurement

The Council measures the following asset and liability classes at fair value on a recurring basis:

- infrastructure, property, plant and equipment
- investment property
- financial assets and liabilities

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).

\$ '000	Notes	Fair value measurement hierarchy						
		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total		
		2024	2023	2024	2023	2024	2023	
<b>Recurring fair value measurements</b>								
<b>Financial assets</b>								
At fair value through profit or loss								
C1-2		577	678	–	–	577	678	
<b>Total financial assets</b>		<b>577</b>	<b>678</b>	<b>–</b>	<b>–</b>	<b>577</b>	<b>678</b>	
<b>Investment property</b>								
Commercial Office and Retail								
C1-7		6,565	6,320	–	–	6,565	6,320	
<b>Total investment property</b>		<b>6,565</b>	<b>6,320</b>	<b>–</b>	<b>–</b>	<b>6,565</b>	<b>6,320</b>	
<b>Infrastructure, property, plant and equipment</b>								
C1-6								
Operational Land		418,676	402,817	–	–	418,676	402,817	
Community & Crown Land		–	–	2,109,546	2,083,297	2,109,546	2,083,297	
Land Under Roads		–	–	769	759	769	759	
Buildings		–	–	660,856	581,269	660,856	581,269	
Roads Sealed		–	–	505,483	531,800	505,483	531,800	
Roads Unsealed		–	–	1,599	1,873	1,599	1,873	
Other Road Assets		–	–	319,682	244,193	319,682	244,193	
Bridges		–	–	17,405	13,560	17,405	13,560	
Footpaths		–	–	105,594	127,208	105,594	127,208	
Drainage Infrastructure		–	–	955,958	910,950	955,958	910,950	
Swimming Pools		–	–	41,483	39,303	41,483	39,303	
Other Open		–	–	–	–	–	–	
Space/Recreational Assets		–	–	145,625	140,585	145,625	140,585	
Other Infrastructure		–	–	245,547	227,543	245,547	227,543	
Remediation asset		–	–	15,989	19,079	15,989	19,079	
<b>Total infrastructure, property, plant and equipment<sup>1</sup></b>		<b>418,676</b>	<b>402,817</b>	<b>5,125,536</b>	<b>4,921,419</b>	<b>5,544,212</b>	<b>5,324,236</b>	

(1) Capital WIP and other IPPE assets not included above are carried at cost.

## E2-1 Fair value measurement (continued)

### Valuation techniques

Where Council is unable to derive fair valuations using quoted market prices of identical assets (ie. level 1 inputs) Council instead utilises a spread of both observable inputs (level 2 inputs) and unobservable inputs (level 3 inputs).

The fair valuation techniques Council has employed while utilising level 2 and level 3 inputs are as follows:

#### 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	<i>Fair value (30/6/24)</i>	<i>Valuation technique/s</i>	<i>Observable inputs</i>
Investments - at fair value through profit or loss	577	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	6,565	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	418,676	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

## E2-1 Fair value measurement (continued)

### 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	<i>Fair value 2024</i>	<i>Valuation technique/s</i>	<i>Unobservable inputs<sup>1</sup></i>
<b>Infrastructure, property, plant and equipment</b>			
Community Land and Crown Land	2,109,546	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	769	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)
Buildings	660,856	Replacement cost used to approximate fair value	Asset condition and remaining useful life
Roads Sealed	505,483	Unit rates per m <sup>2</sup> and length	Asset condition and remaining useful life
Roads Unsealed	1,599	Unit rates per m <sup>2</sup> and length	Asset condition and remaining useful life
Roads Other Assets	319,682	Unit rates per m <sup>2</sup> and length	Asset condition and remaining useful life
Bridges	17,405	Replacement cost used to approximate fair value	Asset condition and remaining useful life
Footpaths	105,594	Unit rates per m <sup>2</sup> and length	Asset condition and remaining useful life
Drainage Infrastructure	955,958	Unit rates per m <sup>2</sup> and length	Asset condition and remaining useful life
Swimming Pools	41,483	Replacement cost used to approximate fair value	Asset condition and remaining useful life
Other Open Space/Recreational Assets	145,625	Replacement cost used to approximate fair value	Asset condition and remaining useful life
Other Infrastructure	245,547	Replacement cost used to approximate fair value	Asset condition and remaining useful life
Asset Remediation	15,989	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

(1) Unobservable inputs are inputs used in fair value accounting for which there is no market information available, which instead use the best information available for pricing assets or liabilities.

## E2-1 Fair value measurement (continued)

**A reconciliation of the movements in recurring fair value measurements allocated to Level 3 of the hierarchy is provided below:**

\$ '000	<i>Total IPP&amp;E</i>	<i>2024</i>	<i>2023</i>
<b>Opening balance</b>	<b>4,921,419</b>	4,723,342	
<b>Total gains or losses for the period</b>			
Recognised in profit or loss – realised (refer to Note B4-1)	(2,237)	(1,477)	
<b>Other movements</b>			
Purchases	49,189	73,758	
Depreciation and impairment	(36,154)	(33,647)	
Revaluations	193,319	159,443	
<b>Closing balance</b>	<b>5,125,536</b>	4,921,419	

## E3-1 Contingencies

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position, but their knowledge and disclosure is considered relevant to the users of Council's financial report.

### LIABILITIES NOT RECOGNISED

#### 1. Guarantees

##### (i) Defined benefit superannuation contribution plans

Council is party to an Industry Defined Benefit Plan under the Local Government Superannuation Scheme, named The Local Government Superannuation Scheme – Pool B (the Scheme) which is a defined benefit plan that has been deemed to be a "multi-employer fund" for purposes of 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 \$20.0m per annum for 1 January 2022 to 31 December 2024, apportioned according to each employer's share of the accrued liabilities as at 30 June 2023. These past service contributions are used to maintain the adequacy of the funding position for the accrued liabilities. The adequacy of contributions is assessed at each triennial actuarial investigation and monitored annually between triennials.

b) **Description of the extent to which Council can be liable to the plan for other 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 aforementioned factors, 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.

## E3-1 Contingencies (continued)

- iii) The expected contribution for the next annual reporting period is \$563,319.
- 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 2024 is:

Employer reserves only*	\$millions	Asset Coverage
Assets	2,237.5	
Past Service Liabilities	2,141.9	104.5%
Vested Benefits	2,159.8	103.6%

\*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	6.0% per annum
Salary inflation	3.5% per annum
Increase in CPI	3.5% for FY23/24
	2.5% per annum thereafter

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 2024.

- 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 \$265,172 as a percentage of the total past service contributions of all Pooled Employers (of \$20.0m for each year from 1 January 2022 to 31 December 2024) is 2.65% 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 \$750,000. Claims above \$750,000 are covered by an external insurance provider. Council provides bank guarantees to the value of \$5,042,000 to secure its self-insurance licence for workers compensation. The guarantee is provided to the State Insurance Regulatory Authority.

## E3-1 Contingencies (continued)

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### (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 2024, Council was party to 33 Class 1 appeals, 1 Class 2 appeal, 2 Class 4 appeals and 1 Class 6 appeal in the Land & Environment Court. In addition, Council was a party to 2 matters in the Supreme Court of NSW and was a party to proceedings in other forums including the District 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.

## E3-1 Contingencies (continued)

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### **ASSETS NOT RECOGNISED**

#### **1. 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.

#### **2. Storm damage assistance**

Council experienced major storm events in November 2019, December 2021, February, March and June 2022. Ongoing cleanup and remediation works were carried out in the 2024 financial year. Council is seeking Natural Disaster Relief funding through the Commonwealth and State Government arrangements. Claims from previous financial years amounting to \$3.7m are also under assessment for funding.

## F People and relationships

### 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 15 Councillors including the Mayor, one Chief Executive Officer, six Directors, and one Public Officer.

The aggregate amount of KMP compensation included in the Income Statement is:

\$ '000	2024	2023
<b>Compensation:</b>		
Short-term benefits	3,680	3,513
Post-employment benefits	294	253
Other long-term benefits	98	114
Termination benefits	161	—
<b>Total</b>	<b>4,233</b>	<b>3,880</b>

#### 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 2024 and 2023 there were no other transactions with KMP and their related parties.

#### F1-2 Councillor and Mayoral fees and associated expenses

\$ '000	2024	2023
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement (and in F1-1 table above) are:		
Mayoral fee	105	102
Councillors' fees	543	522
Other Councillors' expenses (including Mayor)	123	178
<b>Total</b>	<b>771</b>	<b>802</b>

## F1-3 Other related parties

\$ '000	<i>Transactions during the year</i>	<i>Outstanding balances including commitments</i>	<i>Terms and conditions</i>
<b>2024</b>			
<b>Subsidiary - Kimbriki Environmental Enterprises Pty Limited</b>			
Tipping Fees	13,082	888	
Lease Income	3,515	64	Payable on the 1st of each month
Dividends	2,890	-	
<b>2023</b>			
<b>Subsidiary - Kimbriki Environmental Enterprises Pty Limited</b>			
Tipping Fees	12,595	1,016	
Lease Income	3,341	97	Payable on the 1st of each month
Dividends	1,445	-	

## F2 Other relationships

### F2-1 Audit fees

\$ '000	2024	2023
During the year, the following fees were incurred for services provided by the auditor of Council.		
<b>Auditors of the Council - NSW Auditor-General:</b>		
<b>(i) Audit and other assurance services</b>		
Audit and review of financial statements	250	238
<b>Remuneration for audit and other assurance services</b>	<b>250</b>	<b>238</b>

## G Other matters

### G1-1 Statement of Cash Flows information

#### (a) Reconciliation of Operating Result

	2024	2023
<b>\$ '000</b>		
<b>Net operating result from Income Statement</b>	<b>44,148</b>	51,693
<b>Add / (less) non-cash items:</b>		
Depreciation and amortisation	48,975	46,821
(Gain) / loss on disposal of assets	545	(167)
Non-cash capital grants and contributions	(160)	(844)
Losses/(gains) recognised on fair value re-measurements through the P&L:		
– Investments classified as 'at fair value' or 'held for trading'	(25)	(20)
– Investment property	(245)	(165)
Unwinding of discount rates - asset remediation	1,824	1,725
<b>Movements in operating assets and liabilities and other cash items:</b>		
(Increase) / decrease of receivables	(5,215)	3,934
Increase / (decrease) in provision for doubtful debts	161	8
(Increase) / decrease of inventories	(20)	25
(Increase) / decrease in other assets	(1,620)	(389)
Increase / (decrease) in payables	1,320	(2,396)
Increase / (decrease) in accrued interest payable	(59)	(51)
Increase / (decrease) in other accrued expenses payable	4,332	2,742
Increase / (decrease) in other liabilities	2,156	3,038
Increase / (decrease) in contract liabilities	(5,703)	4,186
Increase / (decrease) in employee leave entitlements	1,305	283
Increase / (decrease) in other provisions	1,072	266
<b>Net cash flows from operating activities from Statement of Cash Flows</b>	<b>92,791</b>	110,689

#### (b) Non-cash investing and financing activities

Non Cash Contributions - Land and Infrastructure	160	844
<b>Total non-cash investing and financing activities</b>	<b>160</b>	844

## G2-1 Commitments

### Capital commitments (exclusive of GST)

\$ '000	2024	2023
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
<b>Property, plant and equipment</b>		
Land and Buildings	2,249	2,203
Plant and equipment	103	107
Other	—	11
Infrastructure	27,280	14,049
<b>Total commitments</b>	<b>29,632</b>	<b>16,370</b>

### Details of capital commitments

Contractual commitments for capital works currently being undertaken.

## G3 Statement of developer contributions

### G3-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2023	Contributions received during the year			Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2024	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land	Non-cash Other					
Drainage	7,853	532	–	–	416	(73)	–	8,728	–
Roads	(3,509)	778	–	–	(151)	(247)	–	(3,129)	–
Open space	4,958	572	–	–	223	(2,398)	–	3,355	–
Community facilities	9,181	369	–	–	479	–	–	10,029	–
Other	1,054	3,307	–	–	62	(1,313)	–	3,110	–
Local Infrastructure (Repealed Plan) <sup>1</sup>	1,179	20	–	–	49	(737)	–	511	–
<b>S7.11 contributions – under a plan</b>	<b>20,716</b>	<b>5,578</b>	<b>–</b>	<b>–</b>	<b>1,078</b>	<b>(4,768)</b>	<b>–</b>	<b>22,604</b>	<b>–</b>
<b>S7.12 levies – under a plan</b>	<b>21,998</b>	<b>10,849</b>	<b>–</b>	<b>–</b>	<b>1,206</b>	<b>(10,027)</b>	<b>–</b>	<b>24,026</b>	<b>–</b>
<b>Total S7.11 and S7.12 revenue under plans</b>	<b>42,714</b>	<b>16,427</b>	<b>–</b>	<b>–</b>	<b>2,284</b>	<b>(14,795)</b>	<b>–</b>	<b>46,630</b>	<b>–</b>
S7.11 not under plans	72	–	–	–	–	–	–	72	–
S7.4 planning agreements	732	–	–	–	37	(13)	–	756	–
Less: Land	(72)	–	–	–	–	–	–	(72)	–
<b>Total contributions</b>	<b>43,446</b>	<b>16,427</b>	<b>–</b>	<b>–</b>	<b>2,321</b>	<b>(14,808)</b>	<b>–</b>	<b>47,386</b>	<b>–</b>

(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 2023	Contributions received during the year			Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2024	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land	Non-cash Other					
<b>Former Manly Council - Residential, Commercial, Tourist, Other</b>									
Local Infrastructure (Repealed Plan)	729	20	—	—	32	(270)	—	511	—
<b>Total</b>	<b>729</b>	<b>20</b>	<b>—</b>	<b>—</b>	<b>32</b>	<b>(270)</b>	<b>—</b>	<b>511</b>	<b>—</b>
<b>Former Manly Council - Parking</b>									
Local Infrastructure (Repealed Plan)	450	—	—	—	17	(467)	—	—	—
<b>Total</b>	<b>450</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>17</b>	<b>(467)</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Former Pittwater Council - Contribution Plan - Warriewood Valley and Material Public Works</b>									
Drainage	7,853	532	—	—	416	(73)	—	8,728	—
Roads	(3,509)	778	—	—	(151)	(247)	—	(3,129)	—
Open space	4,958	572	—	—	223	(2,398)	—	3,355	—
Community facilities	9,181	369	—	—	479	—	—	10,029	—
Other	(349)	29	—	—	(17)	(40)	—	(377)	—
<b>Total</b>	<b>18,134</b>	<b>2,280</b>	<b>—</b>	<b>—</b>	<b>950</b>	<b>(2,758)</b>	<b>—</b>	<b>18,606</b>	<b>—</b>
<b>Dee Why Town Centre Contributions Plan</b>									
Other	1,403	3,278	—	—	79	(1,273)	—	3,487	—
<b>Total</b>	<b>1,403</b>	<b>3,278</b>	<b>—</b>	<b>—</b>	<b>79</b>	<b>(1,273)</b>	<b>—</b>	<b>3,487</b>	<b>—</b>

## S7.12 Levies – under a plan

<b>Former Warringah Council - s7.12 contribution plan</b>									
Local Infrastructure (Repealed Plan)	6,260	54	—	—	279	(2,063)	—	4,530	—
<b>Total</b>	<b>6,260</b>	<b>54</b>	<b>—</b>	<b>—</b>	<b>279</b>	<b>(2,063)</b>	<b>—</b>	<b>4,530</b>	<b>—</b>
<b>Northern Beaches Council - s7.12 contribution plan</b>									
Other	15,738	10,795	—	—	927	(7,964)	—	19,496	—
<b>Total</b>	<b>15,738</b>	<b>10,795</b>	<b>—</b>	<b>—</b>	<b>927</b>	<b>(7,964)</b>	<b>—</b>	<b>19,496</b>	<b>—</b>

### G3-3 Contributions not under plans

\$ '000	Opening balance at 1 July 2023	Contributions received during the year			Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2024	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land	Non-cash Other					
<b>Former Manly Council</b>									
Local Infrastructure (Repealed Plan)	—	—	—	—	—	—	—	—	—
<b>Total</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Former Warringah Council</b>									
Land	72	—	—	—	—	—	—	72	—
<b>Total</b>	<b>72</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>72</b>	<b>—</b>

### G3-4 S7.4 planning agreements

Other	732	—	—	—	37	(13)	—	756	—
<b>Total</b>	<b>732</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>37</b>	<b>(13)</b>	<b>—</b>	<b>756</b>	<b>—</b>

## G4 Statement of performance measures

### G4-1 Statement of performance measures – consolidated results

\$ '000	<i>Amounts</i> 2024	<i>Indicator</i> 2024	<i>Indicator</i> 2023	<i>Benchmark</i>
<b>1. Operating performance ratio</b>				
Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1,2</sup>	<b>15,392</b>	3.73%	4.46%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>	<b>412,240</b>			
<b>2. Own source operating revenue ratio</b>				
Total continuing operating revenue excluding all grants and contributions <sup>1</sup>	<b>385,711</b>	87.37%	84.61%	> 60.00%
Total continuing operating revenue <sup>1</sup>	<b>441,458</b>			
<b>3. Unrestricted current ratio</b>				
Current assets less all external restrictions	<b>167,270</b>	2.18x	1.92x	> 1.50x
Current liabilities less specific purpose liabilities	<b>76,586</b>			
<b>4. Debt service cover ratio</b>				
Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup>	<b>67,056</b>	6.85x	7.65x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	<b>9,793</b>			
<b>5. Rates and annual charges outstanding percentage</b>				
Rates and annual charges outstanding	<b>9,799</b>	3.83%	3.57%	< 5.00%
Rates and annual charges collectable	<b>255,935</b>			
<b>6. Cash expense cover ratio</b>				
Current year's cash and cash equivalents plus all term deposits	<b>199,637</b>	6.40	6.13	> 3.00
Monthly payments from cash flow of operating and financing activities	<b>31,215</b>	months	months	months

(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

### 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 2024, the Statement of Financial Position as at 30 June 2024, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including material accounting policy information and other explanatory information. 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 2024, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

My opinion should be read in conjunction with the rest of this report.

### Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

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

## **Other Information**

The Council's annual report for the year ended 30 June 2024 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the Special Schedules (the Schedules).

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the Special Schedule - Permissible income for general rates.

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

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

## **The Councillors' Responsibilities for the Financial Statements**

The Councillors are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the *Local Government Act 1993* and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements.

Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: [www.auasb.gov.au/auditors\\_responsibilities/ar3.pdf](http://www.auasb.gov.au/auditors_responsibilities/ar3.pdf). The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- on the Original Budget information included in the Income Statement, Statement of Cash Flows, and Note 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.



Susan Prichard  
Delegate of the Auditor-General for New South Wales

17 October 2024  
SYDNEY



Mayor- Sue Heins  
Northern Beaches Council  
PO Box 82, Manly 1655

Contact: Sue Prichard  
Phone no: 02 8280 5637  
Our ref: R008-2124742775-7258

17 October 2024

Dear Mayor

**Report on the Conduct of the Audit  
for the year ended 30 June 2024  
Northern Beaches Council**

I have audited the general purpose financial statements (GPFS) of the Northern Beaches Council (the Council) for the year ended 30 June 2024 as required by section 415 of the *Local Government Act 1993* (the Act).

I expressed an unmodified opinion on the Council's GPFS.

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2024 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

## INCOME STATEMENT

### Operating result

	2024	2023	Variance
	\$m	\$m	%
Rates and annual charges revenue	246.4	234.4	5.1
Grants and contributions revenue	55.7	65.4	14.7
Operating result from continuing operations	44.1	51.7	14.7
Net operating result before capital grants and contributions	14.9	17.8	16.3

Rates and annual charges revenue (\$246.4 million) increased by \$12.0 million (5.1 per cent) in 2023–24 due to rates charges increases of 3.7 per cent as approved by IPART.

Grants and contributions revenue (\$55.7 million) decreased by \$9.7 million (14.7 per cent) in 2023–24 primarily due to:

- Decreases to financial assistance grants income of \$3.4 million resulting from the timing in amounts paid by the Commonwealth, and
- Decreases to capital grants and contributions income recognised of \$4.7 million resulting from a reduction in capital grant funding spent on CAPEX projects.

The Council's operating result from continuing operations (\$44.1 million including depreciation, amortisation and impairment expense of \$48.9 million) was \$7.6 million lower than the 2022–23 result.

The net operating result before capital grants and contributions (\$14.9 million) was \$2.9 million lower than the 2022–23 result.

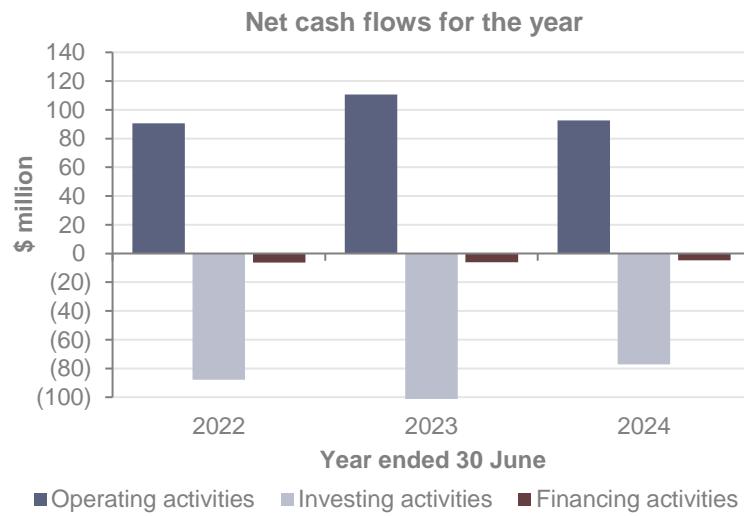
## STATEMENT OF CASH FLOWS

Cash balances for Council have increased as cash inflows generated from operating activities exceeded cash spent on Council investing and financing activities.

Net cash inflows from operating activities decreased when compared to the prior year due to increases in employee related and other expenses payments.

Net cash outflows from investing activities decreased due to the reduction of both CAPEX purchases and net investments in term deposit investments.

Net cash outflows from financing activities were static across the reporting periods.



## FINANCIAL POSITION

### Cash and investments

Cash and investments	2024	2023	Commentary
	\$m	\$m	
<b>Total cash, cash equivalents and investments</b>	<b>200.2</b>	<b>182.9</b>	Externally restricted balances mainly comprise developer contributions and domestic waste management which have both increased in the current year.
Restricted and allocated cash, cash equivalents and investments:			Balances are deemed internal allocations due to Council policy or decisions for forward plans including works program.
• External restrictions	61.9	53.1	
• Internal allocations	88.5	90.8	

## Debt

At 30 June 2024, Council had:

- \$9.16 million in secured loans (\$12.5 million in 2022-23),
- \$5.5 million in approved overdraft facility with nil drawn down, and
- \$0.15 million in credit card facility with \$25,000 used.

## PERFORMANCE

### Performance measures

The following section provides an overview of the Council's performance against the performance measures and performance benchmarks set by the Office of Local Government (OLG) within the Department of Planning, Housing and Infrastructure.

#### Operating performance ratio

Council exceeded the benchmark for the current reporting period.

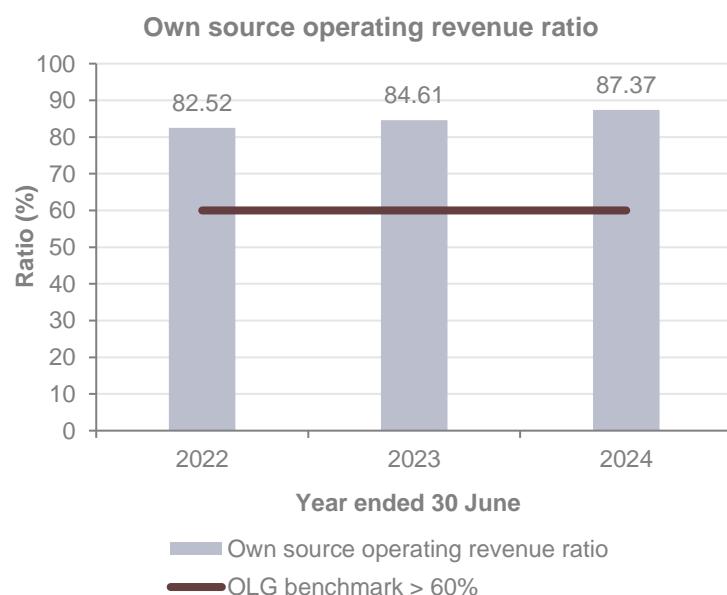
The 'operating performance ratio' measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by OLG is greater than zero per cent.



#### Own source operating revenue ratio

Council continues to exceed the benchmark for the current reporting period.

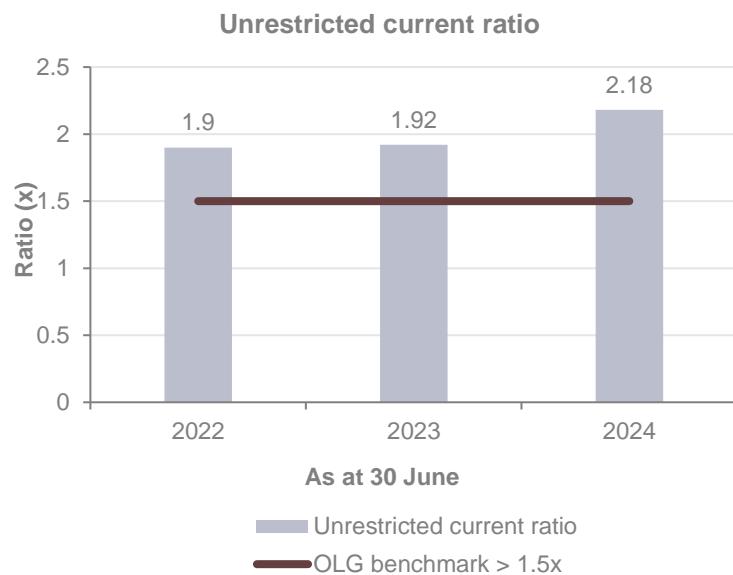
The 'own source operating revenue ratio' measures Council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.



## Unrestricted current ratio

The Council continues to exceed the benchmark for the current reporting period.

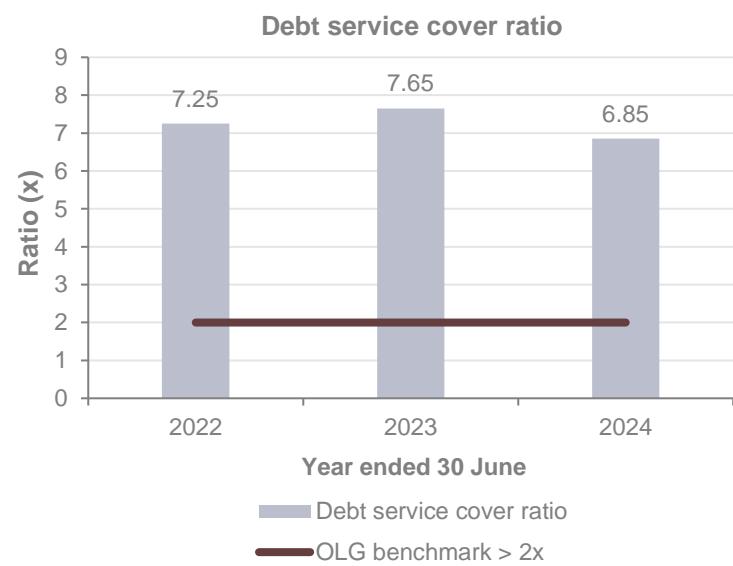
The 'unrestricted current ratio' is specific to local government and represents Council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.



## Debt service cover ratio

Council continues to exceed the benchmark for the current reporting period.

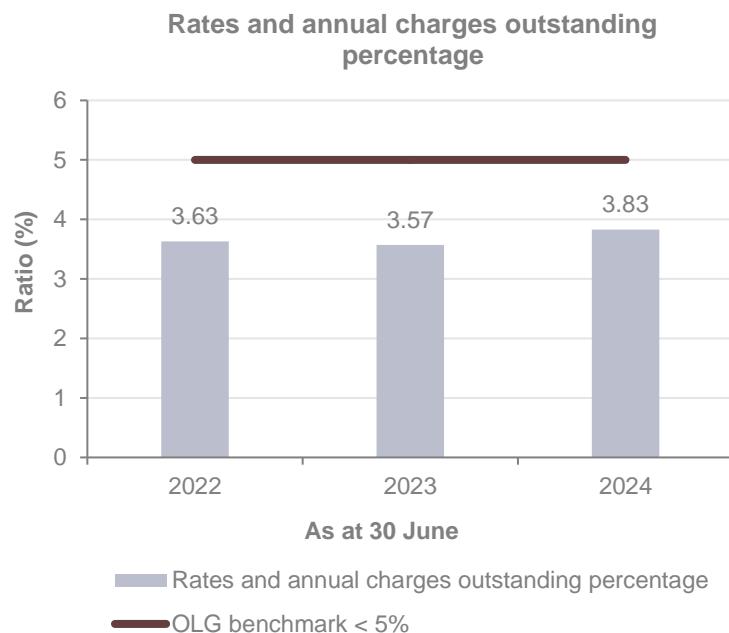
The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.



## Rates and annual charges outstanding percentage

Council continues to meet the benchmark for the current reporting period.

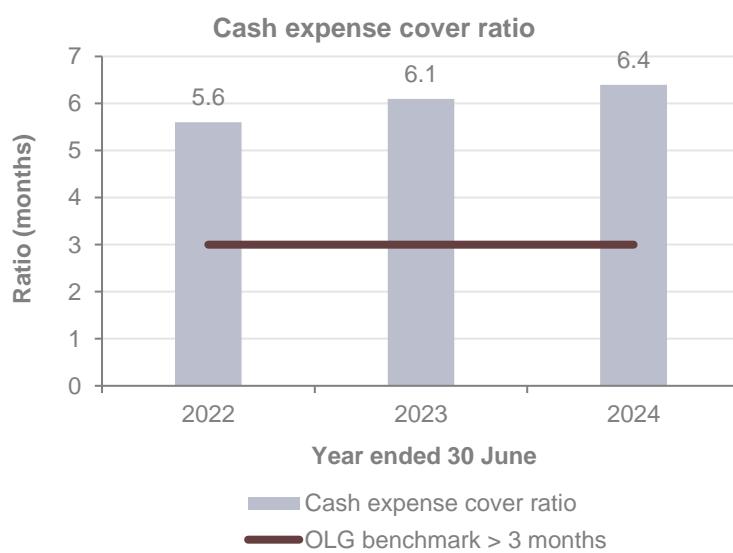
The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 5 per cent for metropolitan councils.



## Cash expense cover ratio

The Council continues to exceed the benchmark for the current reporting period.

This liquidity ratio indicates the number of months the Council can continue paying for its immediate expenses without additional cash inflow. The benchmark set by OLG is greater than three months.



## Infrastructure, property, plant and equipment renewals

Council renewed \$45.3 million of infrastructure, property, plant and equipment during the 2023-24 financial year. This was mainly spent on capital work in progress, roads, and other infrastructure asset classes. A further \$25.7 million was spent on new assets, mainly being spent on capital work in progress, footpaths, and other road assets/ infrastructure asset classes.

## **Legislative compliance**

My audit procedures did not identify any instances of material non-compliance with the financial reporting requirements in Chapter 13, Part 3, Division 2 of the LG Act and the associated regulation 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.



Susan Prichard  
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

# Northern Beaches Council

## SPECIAL SCHEDULES

for the year ended 30 June 2024

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



northern  
beaches  
council

# Northern Beaches Council

## Special Schedules

for the year ended 30 June 2024

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Report on infrastructure assets as at 30 June 2024	106
<b>Independent Auditor's Report on Permissible Income for General Rates</b>	<b>108</b>

# Northern Beaches Council

## Permissible income for general rates

\$ '000	Calculation 2023/24	Calculation 2024/25
<b>Notional general income calculation <sup>1</sup></b>		
Last year notional general income yield	181,507	<b>188,185</b>
Plus or minus adjustments <sup>2</sup>	11	<b>153</b>
<b>Notional general income</b>	<b>181,518</b>	<b>188,338</b>
<b>Permissible income calculation</b>		
Percentage increase	3.70%	<b>4.90%</b>
Plus percentage increase amount <sup>3</sup>	6,716	<b>9,229</b>
<b>Sub-total</b>	<b>188,234</b>	<b>197,567</b>
Plus (or minus) last year's carry forward total	3	<b>9</b>
Less valuation objections claimed in the previous year	(43)	–
<b>Sub-total</b>	<b>(40)</b>	<b>9</b>
<b>Total permissible income</b>	<b>188,194</b>	<b>197,576</b>
Less notional general income yield	188,185	<b>197,690</b>
<b>Catch-up or (excess) result</b>	<b>9</b>	<b>(114)</b>
Plus income lost due to valuation objections claimed <sup>4</sup>	–	<b>118</b>
<b>Carry forward to next year <sup>5</sup></b>	<b>9</b>	<b>4</b>

### Notes

(1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.

(2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the *Valuation of Land Act 1916 (NSW)*.

(3) The 'percentage increase' is inclusive of the rate-peg percentage, and/or special variation and/or Crown land adjustment (where applicable).

(4) Valuation objections are unexpected changes in land values as a result of land owners successfully objecting to the land value issued by the Valuer General. Councils can claim the value of the income lost due to valuation objections in any single year.

(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 Act. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.

# Northern Beaches Council

## Report on infrastructure assets as at 30 June 2024

Asset Class	Asset Category	Estimated cost						Assets in condition as a percentage of gross replacement cost				
		Estimated cost to bring to the agreed level of service set by standard	Estimated cost to bring assets to satisfactory standard	2023/24 Required Council maintenance <sup>a</sup>	2023/24 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	1	2	3	4	5
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000					
<b>Buildings</b>	Buildings	2,216	2,216	17,153	17,900	660,856	961,837	26.6%	62.6%	10.4%	0.1%	0.3%
	<b>Sub-total</b>	<b>2,216</b>	<b>2,216</b>	<b>17,153</b>	<b>17,900</b>	<b>660,856</b>	<b>961,837</b>	<b>26.6%</b>	<b>62.6%</b>	<b>10.4%</b>	<b>0.1%</b>	<b>0.3%</b>
<b>Roads</b>	Sealed roads <sup>1</sup>	13,187	13,187	9,403	10,788	505,483	626,266	25.5%	47.8%	21.8%	4.5%	0.4%
	Unsealed roads	40	40	12	65	1,599	1,796	24.9%	63.0%	6.5%	5.6%	0.0%
	Bridges	899	899	227	33	17,405	23,651	26.5%	38.1%	25.9%	9.5%	0.0%
	Footpaths	1,704	1,704	2,660	2,307	105,594	147,977	19.4%	16.6%	61.2%	2.8%	0.0%
	Other road assets	2,048	2,048	4,647	3,012	319,682	471,620	6.6%	20.0%	72.3%	1.1%	0.0%
	<b>Sub-total</b>	<b>17,878</b>	<b>17,878</b>	<b>16,949</b>	<b>16,205</b>	<b>949,763</b>	<b>1,271,310</b>	<b>17.8%</b>	<b>33.7%</b>	<b>45.2%</b>	<b>3.1%</b>	<b>0.2%</b>
<b>Stormwater drainage</b>	Stormwater drainage	21,727	21,727	4,643	3,466	955,958	1,171,727	7.3%	62.4%	25.9%	4.2%	0.2%
	<b>Sub-total</b>	<b>21,727</b>	<b>21,727</b>	<b>4,643</b>	<b>3,466</b>	<b>955,958</b>	<b>1,171,727</b>	<b>7.3%</b>	<b>62.4%</b>	<b>25.9%</b>	<b>4.2%</b>	<b>0.2%</b>
<b>Open space / recreational assets</b>	Swimming pools	467	467	1,018	1,227	41,483	50,145	31.7%	37.7%	28.8%	1.2%	0.6%
	Other	1,458	1,458	5,522	5,979	145,625	169,338	29.5%	58.7%	9.7%	1.9%	0.2%
	<b>Sub-total</b>	<b>1,925</b>	<b>1,925</b>	<b>6,540</b>	<b>7,206</b>	<b>187,108</b>	<b>219,483</b>	<b>30.0%</b>	<b>53.9%</b>	<b>14.1%</b>	<b>1.7%</b>	<b>0.3%</b>
<b>Other infrastructure assets</b>	Other	2,441	2,441	5,206	4,760	245,547	287,986	21.4%	57.3%	19.6%	1.3%	0.4%
	<b>Sub-total</b>	<b>2,441</b>	<b>2,441</b>	<b>5,206</b>	<b>4,760</b>	<b>245,547</b>	<b>287,986</b>	<b>21.4%</b>	<b>57.3%</b>	<b>19.6%</b>	<b>1.3%</b>	<b>0.4%</b>
<b>Total – all assets</b>		<b>46,187</b>	<b>46,187</b>	<b>50,491</b>	<b>49,537</b>	<b>2,999,232</b>	<b>3,912,343</b>	<b>17.8%</b>	<b>52.3%</b>	<b>27.2%</b>	<b>2.5%</b>	<b>0.2%</b>

(1) Sealed roads actual maintenance included \$3.5m in storm-related works

(a) Required maintenance is the amount identified in Council's asset management plans. This includes inspections and maintenance required to achieve the predicted useful life of the asset along with operating costs to keep the asset in a functional state for community use (eg cleaning and utilities).

### Infrastructure asset condition assessment 'key'

#	Condition	Integrated planning and reporting (IP&R) description
1	<b>Excellent/very good</b>	No work required (normal maintenance)
2	<b>Good</b>	Only minor maintenance work required
3	<b>Satisfactory</b>	Maintenance work required
4	<b>Poor</b>	Renewal required
5	<b>Very poor</b>	Urgent renewal/upgrading required

# Northern Beaches Council

## Report on infrastructure assets as at 30 June 2024

### Infrastructure asset performance indicators (consolidated) \*

\$ '000	Amounts 2024	Indicator 2024	Indicator 2023	Benchmark
<b>Buildings and infrastructure renewals ratio</b>				
Asset renewals <sup>1</sup>	<b>33,553</b>	<b>94.55%</b>	130.77%	> 100.00%
Depreciation, amortisation and impairment	<b>35,486</b>			
<b>Infrastructure backlog ratio</b>				
Estimated cost to bring assets to a satisfactory standard	<b>46,187</b>	<b>1.52%</b>	1.49%	< 2.00%
Net carrying amount of infrastructure assets	<b>3,034,933</b>			
<b>Asset maintenance ratio</b>				
Actual asset maintenance	<b>49,537</b>	<b>98.11%</b>	109.69%	> 100.00%
Required asset maintenance	<b>50,491</b>			
<b>Cost to bring assets to agreed service level</b>				
Estimated cost to bring assets to an agreed service level set by Council	<b>46,187</b>	<b>1.17%</b>	1.22%	
Gross replacement cost	<b>3,948,044</b>			

(\*) All asset performance indicators are calculated using classes identified in the previous table.

(1) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.



## 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 2024.

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 2022–23 (LG Code) and is in accordance with the books and records of the Council.

My opinion should be read in conjunction with the rest of this report.

#### Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Schedule' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

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

#### Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to the special purpose framework used to prepare the Schedule. The Schedule has been prepared for the purpose of fulfilling the Council's reporting obligations under the LG Code. As a result, the Schedule may not be suitable for another purpose.

#### Other Information

The Council's annual report for the year ended 30 June 2024 includes other information in addition to the Schedule and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements and Special Schedule 'Report on infrastructure assets as at 30 June 2024'.

My opinion on the Schedule does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements.

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

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

### **The Councillors' Responsibilities for the Schedule**

The Councillors are responsible for the preparation of the Schedule in accordance with the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation of the Schedule that is free from material misstatement, whether due to fraud or error.

In preparing the Schedule, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

### **Auditor's Responsibilities for the Audit of the Schedule**

My objectives are to:

- obtain reasonable assurance whether the Schedule as a whole is free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements.

Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the Schedule.

A description of my responsibilities for the audit of the Schedule is located at the Auditing and Assurance Standards Board website at: [www.auasb.gov.au/auditors\\_responsibilities/ar8.pdf](http://www.auasb.gov.au/auditors_responsibilities/ar8.pdf). The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited Schedule on any website where it may be presented
- about any other information which may have been hyperlinked to/from the Schedule.



Susan Prichard  
Delegate of the Auditor-General for New South Wales

17<sup>th</sup> October 2024  
SYDNEY