

Mosman Council

**2021**2022 **ANNUAL**REPORT Mosman Council Annual report 2021-2022

#### Availability

The Mosman Council Annual Report 2021-2022 is available on Council's website mosman.nsw.gov.au

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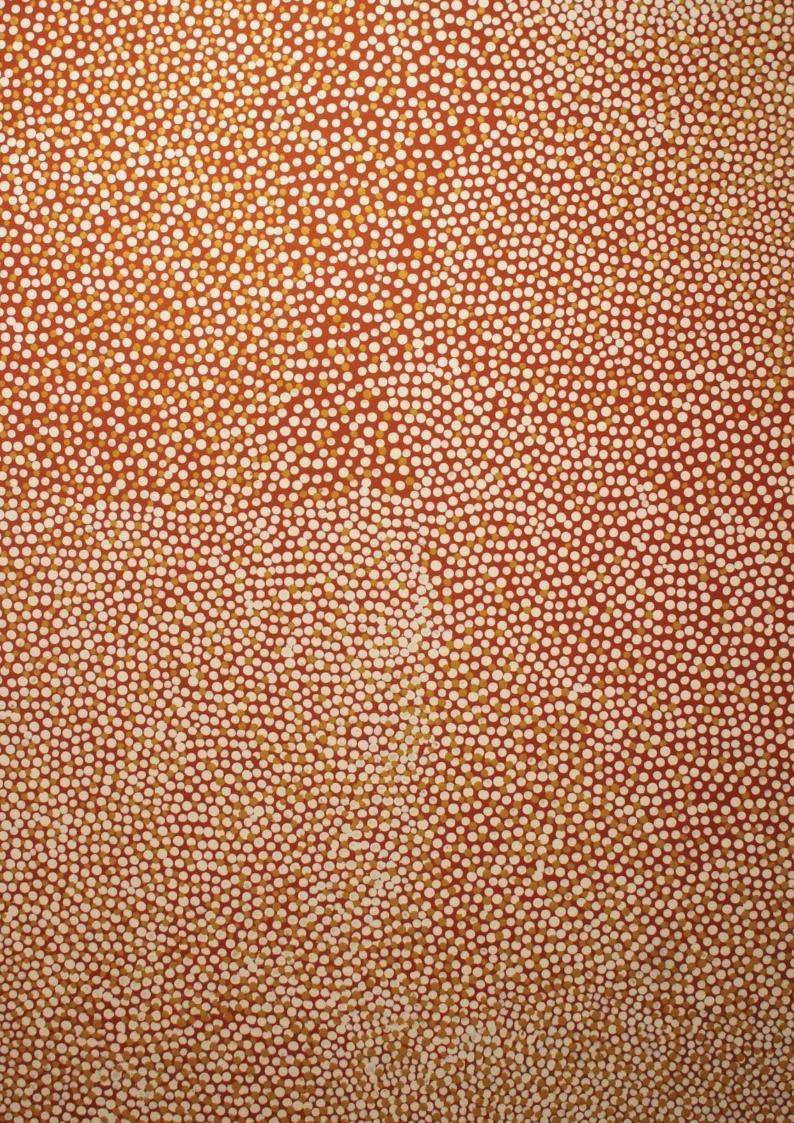
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# Mosman Council Annual Report 2021-2022

# Acknowledgement of Country

Mosman Council acknowledges the Borogegal and Cammeraigal people as the traditional custodians of this land. We pay our respects to Elders of the past and present and to those of the future and acknowledge their spiritual connection to Country.



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# Message from the Mayor

The 2021–2022 Annual Report records a dynamic year for Council, as we continued to experience community disruption due to the COVID-19 pandemic. The delayed local government elections held in December 2021 resulted in three new councillors joining four re-elected councillors to represent the community for a shortened three-year term on Council. Together, the elected body successfully delivered on the 2021-2022 Operational Plan and the revised 2018-2022 Delivery Plan and finalised Council's vision for the 2022-2032 Community Strategic Plan.

A core function of Council was to remain positive and future focused whilst ensuring our community remained safe and secure, our service delivery continued at the same time as upholding all relevant health orders, local businesses continued to be supported, and Council staff remained employed and protected. Council was provided with significant community feedback from our indepth community survey completed in June 2021 which, most pleasingly, demonstrated high levels of satisfaction with Council's service, performance and reliability.

Again, our collective ability to pull together allowed the importance of local community connection to take on a more significant and profound meaning. During 2021-2022 our Mosman Meals delivered over 5,000 more home deliveries than in 2019-2020, an increase of almost 30%. It is also very heartening to see our volunteer numbers continue to increase after a significant drop during the Pandemic. Importantly, there has been a sustained drive to attract new volunteers across a diverse volunteer program and 91% of volunteers give the experience a positive satisfaction score in the 2021-2022 Volunteer Survey.

Digital communication continues to grow in usage and acceptance as a key way for information and services to be delivered to our residents, so the launching of our new website in July 2021 was a highpoint for Council. One of Council's on-going projects is to increase nightlife in Mosman. Council's program of community events was headlined by a special street party in February 2022 which attracted thousands of local residents and significant positive feedback. More challenging has been our capital works program, which has been impacted by a multitude of issues, including significant unprecedented adverse weather conditions. One major project experiencing major delays is the Allan Border Oval Pavilion project, with the expected completion date now mid-2023.

Council work is a team effort with numerous contributors, including staff and members of our community. Council is very fortunate with both our senior officers and with our staff. Our General Manager, Dominic Johnson has provided myself and all Councillors, but especially our new Councillors, expert advice and professional assistance whilst continuing to competently and professionally lead the organisation. We are also extremely fortunate in our three Directors, Ben Wicks - Corporate Services, Diane Lawrence - Community Development and Craig Covich - Environment and Planning, as the service they give to Councillors and to the public remains exemplary.

I am very proud of what Council achieved and delivered during this annual reporting period and take this opportunity to mention the adjunct regional collaboration we have continued to benefit from as being part of NSROC – the Northern Sydney Regional Organisations of Councils.

Councillor Carolyn Corrigan

Mayor of Mosman

# MUNICIPAL CC





# Message from the General Manager

The 2021-2022 Annual Report presents the outcomes and achievements for the Council's 2021-2022 Operational Plan and the final year of the 2018-2022 Delivery Plan under the 2018-2028 Community Strategic Plan. Following the local government elections in December of 2021 Council has welcomed three new councillors into their roles and together with the four re-elected councillors they have developed an on-going vision for the Mosman community and determined a range of projects and actions to deliver that vision. This has required careful consideration of the needs of the Mosman community whilst also recognising some of the new issues and challenges impacting on council and residents.

Despite the challenges of record rains, an extremely low IPART rate determination and staffing and service issues associated with COVID-19, I am pleased to say that Council has continued to perform at a high level with many of our services returning to pre-COVID levels and community participation and use of council assets similarly rebounding. Staff have worked very hard to provide seamless service delivery despite these challenges as well as remaining sensitive to the on-going stresses associated with a challenging and uncertain environment. In particular our library and art gallery have recommenced a wide variety of programmes with the annual Mosman Art Prize just one of many events which have made a welcome return to the Council calendar.

One of the greatest challenges for Council has been our capital works programme which has been impacted by supply chain issues, many weeks of rain, rapidly escalating costs and a shortage of qualified contractors. Despite this great progress was made on a number of council projects including the new toilet block at Memory Park and the major footpath extension on Bradleys Head Road from Taronga Zoo down to the wharf (both now completed).

Unfortunately the completion of the Allan Border Pavilion has been significantly delayed, particularly due to issues with the steel roof fabrication, and whilst it remains on budget it is now not expected to open until mid-2023.

Our work with the most vulnerable in the community has taken on extra significance at this time and I am also pleased to report that our Youth Centre and our

Seniors Centre have both re-opened and are as busy as ever. Our popular community restaurant is again a weekly event and compliments the strides we have made in our Meals-on-Wheels service, which has gone from strength to strength assisted no doubt by the new and simple on-line ordering service we recently introduced. Our volunteers have also returned and continue to provide an extremely valuable contribution to not only the well-being of our community but the fragile ecosystems in our bushland, parks and beaches as well.

In terms of planning and development Council continues to balance the needs and ambitions of property owners with the amenity and expectations of the entire community. Our recent rezoning of the low-density component of the former Scenic Protection Area will ensure that views and the environment controls continue to be a major part of the assessment process for much of the coastal land in Mosman whilst our progressive move to the State Government Planning Portal provides even greater efficiencies and transparency.

A final area to note is the efforts of Council to counter the ever present risk of cybercrime to ensure that the data we keep relating to our business and that of our community is kept safe and secure. Council has reviewed our approach to cyber security greatly assisted by Council's Audit and Risk Committee, and is introducing new systems and software to ensure that we remain robust and responsive to this ever growing risk.

Despite all of these challenges I am confident that the reputation of Council remains strong as demonstrated by our in-depth community survey conducted last year which indicated high levels of satisfaction with Council services and performance. I commend this annual report to the community of Mosman as proof that Mosman Council, led by its new elected Council body, is honouring your trust and feedback.

Dominic Johnson General Manager

## Introduction

Mosman Council's Annual Report for the period 1 July 2021 to 30 June 2022 is prepared in compliance with section 428 of the *Local Government Act 1993*, clause 217 of the Local Government (General) Regulation 2005, and the Office of Local Government's integrated planning and reporting guidelines provided for under section 406 of the *Local Government Act 1993*. The report also meets the requirements of other legislation including the *Environmental Planning and Assessment Act 1979*, *Government Information (Public Access) Act 2009* and *Privacy and Personal Information Protection Act 1998*.

Mosman's Community Strategic Plan, MOSPLAN 2018-2028, is the plan for Mosman's future. It responds to the aspirations of the Mosman community and its elected Council, and ensures that services are provided to the Mosman community effectively, efficiently and sustainably. The Plan is divided into seven Strategic Directions. These Strategic Directions link directly to the Delivery Program and Operational Plan, which detail how Council will deliver on community aspirations over four and one year periods, respectively.

The purpose of the report is to:

- Report on Council's progress and achievements in implementing its Delivery Program and the effectiveness of the principal activities undertaken in achieving the objectives at which those principal activities are directed. In this regard Council reports on the set performance indicators and projects under each of the seven strategic directions.
- Report on other information required by the Local Government (General) Regulation 2021 and the integrated planning and reporting guidelines provided for under section 406 of the Local Government Act 1993
- Detail Council's financial position as at 30 June 2022
- Present Council's State of the Environment Scorecard 2022
- Provide information concerning Council's Disability Inclusion Action Plan
- Provide proactive release of other Council information under the Government Information (Public Access) Act 2009

The report is supported by quarterly reporting to Council in relation to MOSPLAN progress and a four-yearly report is also prepared at the end of each Council term. Council provides further updates and information on progress through its newsletter - Mosman Now, its weekly column in the Mosman Daily and items published on Council's website.

Copies of the Annual Report are available for perusal at the Civic Centre, Mosman Square and at Barry O'Keefe Library or on Council's website under Council/Reports and Publications. The report has been submitted to the Minister for Local Government in accordance with section 428(5) of the *Local Government Act 1993*.

Any enquiries concerning this report may be directed to Council's Governance section on 9978 4000.

# **About Mosman**

Mosman is a place of history and beauty, located eight kilometres north-east of the CBD on Sydney's lower north shore. It is one of Australia's premier suburbs, with an unmatched setting on Sydney Harbour.

The area is characterised by beautiful localities such as Balmoral, Beauty Point, Clifton Gardens and Georges Heights. Occupying some 8.7 square kilometres, Mosman features numerous stunning bays and beaches punctuated by rugged headlands and sandstone cliffs. Natural bushland areas and foreshore parklands complement busy shopping strips and suburban neighbourhoods. The major thoroughfares of Military and Spit Roads both divide the area and connect residents of Mosman and those from further north to other parts of Sydney.

Mosman's history began with the Borogegal and Cammeraigal people and the area has since been renowned for activities as diverse as convict farms, whaling, artists camps, and military fortifications.

As a destination, Mosman today is a great place to sample some unique Sydney heritage. The area is home to the world famous Taronga Zoo, as well as excellent harbourside swimming and recreation areas, top restaurants, and high-end retail experiences.

The demographics of Mosman are presented in the Community Profile of Mosman, Social Atlas of Mosman and Population Forecasts for the Mosman Local Government Area (LGA). These are available online to inform Council, the business community, students, researchers, investors and the community in general.

Data from the Australian Bureau of Statistics is presented in table and chart format with brief commentary (Community Profile of Mosman) and interactive maps (Social Atlas of Mosman). Mosman LGA data is also able to be compared with pre-existing Warringah and Pittwater LGAs, and the Sydney region as a whole.

# **About Mosman Council**

Local Government in NSW is administered and governed by councils and is controlled and regulated by the *Local Government Act 1993*.

Mosman Municipal Council consists of two functional units. One is the elected Council comprising seven Councillors including the popularly elected Mayor; the other is the permanent staff of the Council, who work at the Council offices and other Council locations. The elected Councillors set and control policy directions whilst the staff, headed by the General Manager, implements policy and legislative requirements. All strive together to anticipate and meet community needs and expectations.





# Vision

Our Vision for Mosman is:

# A VIBRANT HARBOURSIDE VILLAGE WHERE COMMUNITY, LIFESTYLE AND HERITAGE ARE VALUED AND WHERE RESIDENTS FEEL SAFE AND CONNECTED.

# **Statement of Values**

#### **Our Values**

Council has adopted six values that guide the way services are delivered and help ensure Council remains progressive, accountable and responsive the community.

In addition to these values Council supports and advocates the social justice principles of equity, access, participation and rights in both service planning and delivery. These principles are reflected in MOSPLAN's Strategic Directions and strategies.



# **LEADERSHIP**



**INTEGRITY** 



**TRANSPARENCY** 



**SERVICE** 



**INCLUSIVENESS** 



RESPECT

# Mosman's Community Strategic Plan

Mosman's Community Strategic Plan, MOSPLAN, is our plan for Mosman's future. It has been developed over a number of years and addresses the specific requirements of the NSW Government's Integrated Planning and Reporting legislation and responds to the aspirations of the Mosman community and its elected Council.

According to legislation, Council must adopt:

- A Community Strategic Plan a 10 year+ strategic direction for Mosman, supported by a Resourcing Strategy which details Council's approach to long term financial planning, workforce planning and asset management planning
- A four year Delivery Program detailing the principal activities that Council will undertake to achieve the long term vision contained in the Community Strategic Plan
- A one year Operational Plan and Budget outlining the actions Council will carry out in the coming financial year to achieve the four-year Delivery Program and Council's long-term vision

MOSPLAN is an integrated plan containing each of the three elements referred to above. Not only does it clearly articulate a long-term Vision for the future, it also identifies how Council intends to deliver on that Vision across 10, four and one year horizons.

MOSPLAN takes into account an extensive range of other strategies and plans prepared by Council to address specific service areas or issues. Examples of these related documents include Asset Management Plans and Development Control Plans.

MOSPLAN provides the framework for the delivery of services to the Mosman community in a manner that is effective, efficient and planned in a logical and financially viable way. Council has a measurement framework in place to gauge performance against key MOSPLAN deliverables.

Mosman's Vision, and the underlying values and commitments that support it are reflected in the seven Strategic Directions of MOSPLAN that guide Council operations. The seven Strategic Directions are:

#### **Strategic Directions**



STRATEGIC DIRECTION 1

A Caring and Inclusive Community



STRATEGIC DIRECTION 2

A Culturally Rich and Vibrant Community



STRATEGIC DIRECTION 3

An Attractive and Sustainable Environment



STRATEGIC DIRECTION 4

An Informed and Engaged Community



# STRATEGIC DIRECTION 5

A Business-Friendly Community with Sound, Independent Civic Leadership



# STRATEGIC DIRECTION 6

Well Designed, Liveable and Accessible Places

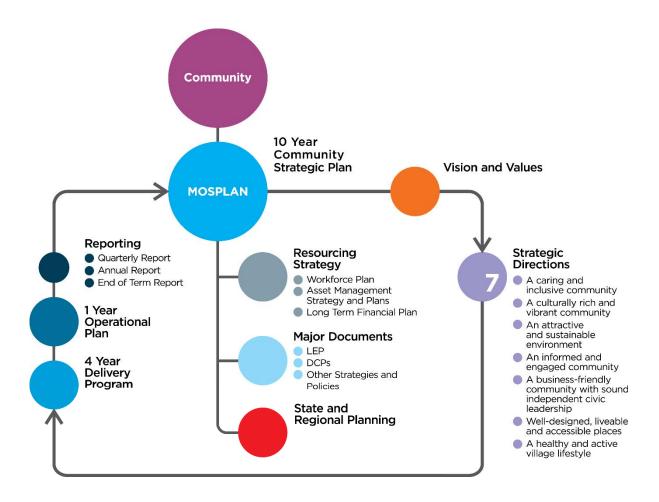


# STRATEGIC DIRECTION 7

A Healthy and Active Village Lifestyle

Importantly, the seven Strategic Directions and supporting strategies identified in this plan provide the key link with the 2018-2022 Delivery Program and the Operational Plans and Budgets adopted by Council over the four year life of the Delivery Program.

The following diagram illustrates the integrated nature of MOSPLAN, and how engagement, planning, service delivery and reporting processes all contribute to its preparation, ongoing review and evolution.



#### **STRATEGIC DIRECTION 1- A Safe, Caring and Inclusive Community**

#### How will we get there?

#### **Our Strategies**



Assist residents to feel connected to their community and each other



Ensure support is available for people in need



Promote opportunities to acknowledge and embrace diversity

#### **Related Plans**

Mosman Disability Inclusion Action Plan 2017 Mosman Social Directions 2012 Mapping Mosman's Community Services and Programs 2018

#### Who will help us get there?

#### **Our Partners**



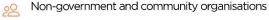
Federal government - various agencies including Department of Health, Department of Social Services, Department of Human Services and Department of Education and Training



NSW Government - various agencies including Department of Family and Community Services, NSW Health, and Department of Education,



Northern Sydney Regional Organisation of Councils (NSROC)



Indicator	Measure	Desired Trend or Target	Source
Community Connectedness	Percentage of residents who feel connected to the Mosman community	Desired trend: Increase	Mosman Community Survey
Volunteering	Number of people registered as active Council volunteers	Desired trend: Increase	Mosman Council
Community services and facilities	Level of community satisfaction with the overall range of community services and facilities provided by Council	Desired trend: Increase	Mosman Community Survey
Cultural Diversity	Percentage of residents from culturally and linguistically diverse backgrounds	Desired trend: Increase	Australian Bureau of Statistics
Disability Inclusion	Number of measures in Council's Disability Inclusion Action Plan achieved	Desired trend: Maintain or increase	Mosman Council

#### **STRATEGIC DIRECTION 2 - A Culturally Rich and Vibrant Community**

#### How will we get there?

#### **Our Strategies**



Celebrate Mosman's unique identity and heritage



Nurture cultural and creative endeavours



Provide further opportunities to laugh, learn and

#### **Related Plans**

Shoreplan - Shorelink Strategic Plan 2017 NSW Cultural Infrastructure Strategy 2016

#### Who will help us get there?

#### **Our Partners**

Federal government - various agencies including Department of Communication and the Arts and Department of Education and Training



NSW Government - various agencies including State Library of NSW, Department of Education, Create NSW, and NSW National Parks and Wildlife Service



Northern Sydney Regional Organisation of Councils (NSROC)



Sydney Harbour Federation Trust



Shorelink Library Network



Non-government, community and cultural organisations



Creative groups and individuals



Indicator	Measure	Desired Trend or Target	Source
Cultural Participation	Number of visitors to Mosman Art Gallery	Desired trend: Increase	Mosman Council
	Number of visitors to Barry O'Keefe Library	Desired trend: Increase	Mosman Council
Number of people attend Council-run events and festivals		Desired trend: Increase	Mosman Council
Socialising in Mosman	Percentage of residents who mainly socialise in Mosman	Desired trend: Increase	Mosman Community Survey

#### STRATEGIC DIRECTION 3 - An Attractive and Sustainable Environment

#### How will we get there?

#### **Our Strategies**



Protect and enhance Mosman's natural areas and local biodiversity



Use and encourage sustainable practices



Effectively manage parklands for community use

#### **Related Plans**

Mosman Environmental Management Plan

Mosman Asset Management Plans - various

Mosman Catchment Management Plans - various

Plans of Management - various

Sydney Harbour Federation Trust Management Plans

National Parks and Wildlife Plan of Management - Sydney Harbour National Park

#### Who will help us get there?

#### **Our Partners**



Federal government - various agencies including Department of Environment and Energy



NSW Government - various agencies including Department of Planning and Environment, Office of Environment and Heritage, NSW Rural Fire Service and NSW National Parks and Wildlife Service



Northern Sydney Regional Organisation of Councils (NSROC)



Sydney Harbour Federation Trust



Non-government and community organisations



Indicator	Measure	Desired Trend or Target	Source
Health of bushland	Percentage of bushland with greater than 90% native vegetation cover	Desired trend: Increase	Mosman Council
Community environmental footprint	Level of overall energy consumption by the Mosman community	Desired trend: Reduce	Mosman Council
	Level of overall water usage by the Mosman community	Desired trend: Reduce	Mosman Council
	Percentage of domestic waste diverted from landfill	Desired trend: Increase	Mosman Council
Air and Water Quality	Level of water quality at harbour beaches	Target: Water quality at all Mosman beaches 'Good" or above	Harbourwatch
	Number of air quality complaints received by Council	Desired trend: Reduce	Mosman Council
Public Transport Use	Percentage of Mosman residents using public transport to travel to work	Desired trend: Increase	Australian Bureau of Statistics

#### STRATEGIC DIRECTION 4 – An Informed and Engaged Community

#### How will we get there?

#### **Our Strategies**



Actively involve the community in planning and delivering Mosman's future



Deliver community information that is accurate and readily available



Ensure the community knows how and why decisions are made

#### **Related Plans**

Mosman Community Engagement Strategy

Community Engagement Strategy - MOSPLAN 2018-2028

#### Who will help us get there?

#### **Our Partners**



NSW Government - various agencies



Northern Sydney Regional Organisation of Councils (NSROC)



Media organisations including News Local (Mosman Daily) and other metropolitan, regional and local publications



Non-government and community organisations



Indicator	Measure	Desired Trend or Target	Source
Community Engagement	Level of community satisfaction with Council engagement	Desired trend: Increase	Mosman Community Survey
Informed Communities	Level of community satisfaction with Council information and support	Desired trend: Increase	Mosman Community Survey
Democratic participation	Percentage of eligible voters voting in local government elections	Desired trend: Increase	NSW Electoral Commission

#### STRATEGIC DIRECTION 5 - A Business-Friendly Community with Sound, **Independent Civic Leadership**

#### How will we get there?

### **Our Strategies**



Council delivers high quality, convenient service to customers



Utilise local and regional partnerships to benefit



Provide support for business precincts and the local economy

#### **Related Plans**

Mosman Customer Service Charter 2017 Workforce Plan 2018-2021 Long Term Financial Plan 2018-2028 NSROC Regional Priorities 2012

#### Who will help us get there?

#### **Our Partners**



Federal government - various agencies including Department of Industry, Innovation and Science



NSW Government - various agencies including Department of Premier and Cabinet (including Office of Local Government), and Department of Industry



Northern Sydney Regional Organisation of Councils (NSROC)



Mosman Chamber of Commerce and local businesses



Regulatory bodies including IPART and ICAC



Industry peak bodies



Non-government and community organisations



Indicator	Measure	Desired Trend or Target	Source
Overall Satisfaction with Council	Level of community satisfaction with overall Council service delivery	Desired trend: Increase	Mosman Community Survey
	Level of community satisfaction with performance of Councillors	Desired trend: Increase	Mosman Community Survey
	Level of community satisfaction with performance of Council staff	Desired trend: Increase	Mosman Community Survey
Budget Performance	Year-end financial result compared to budget	Target: Year-end operating result within 10% of budget	Mosman Council
Corporate Compliance	Level of compliance with statutory requirements	Target: 100% compliance with all statutory requirements	Mosman Council
Development Assessment Performance	Average time taken to assess Development Applications	Target: Equal to or below average development assessment times of Category 2 Councils	Mosman Council

#### **STRATEGIC DIRECTION 6 - Well Designed, Liveable and Accessible Places**

#### How will we get there?

#### **Our Strategies**



Enhance daily life by providing high quality public infrastructure and public spaces



Value and strengthen the special aesthetic qualities of Mosman



Improve access for everyone to, from and within Mosman

#### **Related Plans**

Mosman Local Environmental Plan 2012

Mosman Development Control Plans - various

Mosman Housing Strategy

Mosman Signage Strategy 2017

Mosman Pedestrian Access Mobility Plan 2012

Mosman Asset Management Strategy and Plans

A Plan for Growing Sydney 2014

Greater Sydney Region Plan - A Metropolis of Three Cities

North District Plan

State Infrastructure Strategy 2018-2036

Future Transport 2056 Strategy

#### Who will help us get there?

#### **Our Partners**



Federal government - various agencies including Department of Infrastructure and Regional Development



NSW Government - various agencies including Department of Planning and Environment, Roads and Maritime Services, Department of Transport and Greater Sydney Commission



Northern Sydney Regional Organisation of Councils (NSROC)



Sydney Harbour Federation Trust



Utility providers



Non-government and community organisations



Indicator	Measure	Desired Trend or Target	Source
Accessibility	Number of accessibility improvements delivered annually by Council	Desired trend: Maintain or Increase	Mosman Council
Infrastructure Delivery	Year-end capital works result compared to budget	Target: Year-end capital works result within 5% of works programmed	Mosman Council
	Level of community satisfaction with provision and maintenance of local infrastructure	Desired trend: Increase	Mosman Community Survey
Community Pride	Percentage of residents who are proud of their local area	Desired trend: Increase	Mosman Community Survey

#### **STRATEGIC DIRECTION 7 - A Healthy and Active Village Lifestyle**

#### How will we get there?

#### **Our Strategies**



Protect and enhance Mosman's village atmosphere



Support active, healthy lifestyles



Facilitate safe environments for everyday living

#### **Related Plans**

Plans of Management - various

Mosman North Sydney Willoughby Bush Fire Risk Management Plan 2017

Mosman Open Space Recreational Needs Assessment 2015

Mosman Bicycle Plan 2014-2019

#### Who will help us get there?

#### **Our Partners**



Federal government - various agencies including Department of Health



NSW Government - various agencies including NSW Health, the NSW Office of Sport, the NSW National Parks and Wildlife Service, Emergency NSW and the **NSW Police Force** 



Northern Sydney Regional Organisation of Councils (NSROC)



Sydney Harbour Federation Trust



Non-government, community and sporting organisations



Indicator	Measure	Desired Trend or Target	Source
Community Health	Average life expectancy for Mosman residents	Desired trend: Increase	NSW Health
Physical Activity	Percentage of Mosman residents undertaking adequate physical activity each week	Desired trend: Increase	NSW Health
Community safety	Percentage of residents who feel safe in their local area	Desired trend: Increase	Mosman Community Survey
	Annual crime rates for major criminal incidents	Desired trend: Reduce	NSW Bureau of Crime Statistics and Research
Road safety	Number of roads accidents and casualties in Mosman per annum	Desired trend: Reduce	NSW Roads and Maritime Services

# **Mayor and Councillors**

#### Members of Council 1 July 2021 - 30 June 2022

An ordinary election of Council was held on 4 December 2021. The election was for a popularly elected Mayor and six councillors. The civic office of a popularly elected Mayor does not expire on the date of the election but remains current until the declaration of the poll for the election of Mayor. The civic office of councillors expires on the date of the election.

The declaration of the election of Mayor was made on 21 December 2021 and the declaration of the election of councillors was made on 23 December 2021.

1 July 2021 – 4 December 2021		
MAYOR	Carolyn Corrigan	
DEPUTY MAYOR	Elizabeth Ann Moline	
COUNCILLORS	Roy David Bendall	
	David Cook	
	Peter Simon Menzies	
	Thomas Sherlock	
	Jacqueline Willoughby	

23 December 2021 – 30 June 2022		
MAYOR	Carolyn Corrigan	
DEPUTY MAYOR	Peter Simon Menzies	
COUNCILLORS	Roy David Bendall	
	Phillipa Friedrich	
	Sarah Hughes	
	Elizabeth Ann Moline	
	Michael Randall	

- 1. Councillor Carolyn Corrigan held the civic office of popularly elected Mayor from 1 July 2021 to 30 June 2022 having been declared as re-elected as Mayor on 21 December 2021
- 2. Councillor Elizabeth Moline's civic office of Deputy Mayor expired on 4 December 2021 and Councillor Simon Menzies was elected Deputy Mayor by councillors at the extraordinary meeting of Council held on 25 January 2022.



## **Council Management**

Mosman Council administration is organised into three departments each headed by a Director that reports to the General Manager - Community Development, Corporate Services, and Environment and Planning.

Community Development manages a wide range of services and facilities that support and enhance the lives of residents of Mosman. These include the Barry O'Keefe Library, Seniors' Centre, Youth Centre, Art Gallery and Community Centre, Mosman Meals and Community Restaurant, and Community Transport. Many of these services are provided with the assistance of dedicated volunteers, who donate their time and effort to the community. The Department is also responsible for community engagement, communication, social and cultural planning, organising and coordinating special events such as the annual Festival of Mosman and monthly Mosman Market, and providing advice and assistance to the business community.

Corporate Services provides management support to Councillors and Council staff, as well as a range of services to the community. It comprises Customer Service, Governance, Financial Services, Information Technology Services and Human Resources branches. The Director Corporate Services is Council's appointed Public Officer and Risk Manager. Among other duties, the Public Officer deals with requests from the public concerning the Council's affairs and has the responsibility of assisting people gain access to Council's public documents and responding to complaints against Council.

Environment and Planning fulfils a range of tasks relating to:

- Regulatory development and building activities
- Regulatory and compliance activities conducted by Ranger services
- Environmental health and education programs and services including provision of domestic and commercial waste and recycling services, street sweeping and beach and reserve cleaning
- Strategic urban planning and heritage advisory services
- Engineering and asset management functions covering diverse items such as roads and traffic
  improvements, stormwater drainage, sea-walls and jetties, parks and gardens, play equipment,
  public buildings and structures, playing fields and bushland areas

## **Section One**

**Progress Against Delivery Program** 

## Report on the progress against Delivery Program 2021-2022

Report on achievements in implementing Council's delivery program and the effectiveness of the principal activities undertaken in achieving the objectives at which those principal activities are directed.

The following report provides **performance indicator** results for each of the seven strategic directions for the year in comparison with the target results with comprehensive comment. Progress, status and commentary is also provided for each **project** under the seven strategic directions.



# MOSPLAN Delivery Program and Operational Plan

Annual Report 2021/2022

#### **LEGEND**

Not commenced
Deferred (commencement date postponed)
On track - 0 milestones late
On track with minor issues - 1 or more milestones missed, but project still considered on track
Off track - 1 or more milestones missed and/or project not expected to meet completion date
Complete



## **A Caring and Inclusive Community**

Indicator	Target	Annual Result	Comments
% Project Milestones achieved - Caring and Inclusive Community	90%	50%	A lower than expected result, reflective of only having one project attributable to this Strategic Direction in 2021/22 and the impacts of COVID-19 and available staffing resources over the period. Although a number of milestones were missed, the overall project was completed.
No. of Community Transport trips per annum	5,350	3,197	Overall, transport outputs were down 40% for the year. This was due to COVID-19 restrictions when the Community Transport service only delivered 'essential individual transport'. Individual transport and group transport increased across the fourth quarter, being the first quarter in 12 months that Community Transport was able to deliver group/social outings consistently.
No. of hours social support provided per annum	3,450	5,279	The number of hours of social support delivered increased mainly due to a targeted response to COVID-19, enabling staff to deliver support online and via telephone. Individual in-person social support decreased by 49% due to COVID-19 restrictions impacting on the delivery of Community Links, with volunteers not able to

Indicator	Target	Annual Result	Comments
			undertake home visits. Group Social Support is 23% over target due to the ability for some groups to meet online during COVID-19 restrictions and a quicker return to in- person delivery once COVID - 19restrictions eased.
No. of meals delivered by Meals on Wheels per annum	17,000	24,645	The demand for home delivery meals during COVID-19 saw a 34% increase in meals delivered.
No. of meals served in the Community Restaurant per annum	2,000	1,010	COVID-19 restrictions meant that the Community Restaurant could not open for almost half of 2021/22, severly impacting targets. The Community Restaurant returned on a weekly basis in the fourth quarter, alongside food provided at community workshops.
No. of volunteers in Council services	345	280	At year end volunteer numbers were 18% under target, largely due to some archiving of inactive volunteers across all volunteer programs.  Council continues to see new volunteers in the program. In 2021/22 86 new volunteers joined Council. However this was offset by 130 inactive volunteers and 93 volunteer records being archived. Part of this is natural attrition and the effects of COVID-19 with people choosing not to return to volunteering. 91% of volunteers gave their volunteering experiences a positive satisfaction score in

Indicator	Target	Annual Result	Comments
			the 2021/22 Volunteer Survey.
No. of young people attending programs at Council's Youth Centre	14,000	4,970	The first two quarters of the period saw very little attendances at the centre due to the significant impacts of the lockdowns in Sydney. In Quarter 3 with doors reopening we saw young people return to the centre, however there was a gradual uptake due to initial hesitancy to attend community facilities due to COVID-19 concerns, and the lack of consistency young people had with attending the centre over the last two years. By Quarter 4 participation was back to normal with consistent programs being delivered from the start of the year in person, with old and new cohorts attending the centre and programs.
Utilisation rate (visits) - Mosman Square Senior Citizens Centre	20,000	7,548	Client numbers were down by 63%, the primary reason being COVID-19 restrictions and the Centre being closed for an extended period. There has been a slow return after COVID-19 restrictions eased, with clients and group facilitators steadily returning to the Centre.
% Residents satisfied with access to Council information and Council support	6.90	6.90	All resident satisfaction scores are derived from the 2021 Mosman Community Survey
% Residents satisfied with overall range and quality of community facilities and activities	7.25	7.48	and represent a mean score out of 10.

Indicator	Target	Annual Result	Comments
% Residents satisfied with services and facilities for children and families	7.55	7.53	
% Residents satisfied with services and facilities for older people	7.25	7.37	
% Residents satisfied with services and facilities for people from culturally and linguistically diverse backgrounds	6.05	6.19	There have been a number of targeted community and cultural events including social lunches, cultural events in the Senior Centre e.g. Persian New Year as well as cultural activities in the Youth Centre celebrating CALD communities.
% Residents satisfied with services and facilities for people with a disability	6.85	6.78	All resident satisfaction scores are derived from the 2021 Mosman Community Survey and represent a mean score out of 10.
% Young people satisfied with programs and events coordinated by Youth Services	85%	95%	Satisfaction was measured across programs throughout the year and remains high. Furthermore, when participants were asked if they would recommend programs to a friend 100% of respondents said yes.

Project	Progress	Comments	Status
Pedestrian Safety for Children	100%	The child restraint seat fitting program was successfully completed. A voucher system was introduced during COVID to provide the flexibility for residents to book the fitting at the convenience of their own residence.	

Project	Progress	Comments	Status
		An Audit of 'LOOK' pavement stickers was undertaken and renewals were undertaken. Council continued its communications with selected schools in the area and provided road safety information.  Project is in process but milestones were not met due to supply delays on inverters and construction delays due to rain. Currently on track for Depot installation scheduled to be completed in October 2022 with Civic Centre early 2023	



STRATEGIC DIRECTION 2

## **A Culturally Rich and Vibrant Community**

Indicator	Target	Annual Result	Comments
% Project Milestones achieved - Culturally Rich and Vibrant Community	90%	100%	An excellent result, with all project milestones met during the year.
% Library users satisfied with Library services and resources	95%	96.12%	The overall results delivered in the July 2022 Library Survey were above target.
No. Library visits per capita per annum	9.7	3.23	Visits to the Library are steadily increasing toward pre-COVID-19 lockdown visitor numbers. The fourth quarter result was a significant increase on all previous quarters in 2021-22.
No. Loans per capita per annum	9.5	5.13	Loans overall were lower than the previous year due to the library closure from July to mid- October 2021.
No. of attendees at community events per annum	25,000	5,920	About 6,000 residents attended various community events staged during the year after Festival of Mosman activities planned for October were cancelled due to COVID-19. Events included four popular outdoor cinemas nights in December and January, a street party in February which attracted thousands despite inclement weather and more than 120 guests attending Council's International Women's Day breakfast in March.
No. of community events per annum	12	8	Council's program of community events was headlined by a special street party on 12 February 2022 featuring live entertainment and food from Mosman Junction eateries which attracted thousands of local residents and significant positive feedback. The highlight event followed four popular outdoor cinemas held over December and January following the cancellation of Festival of Mosman activities planned for October.

Indicator	Target	Annual Result	Comments
			The International Women's Day breakfast in March saw media personality Amber Sherlock present to a capacity audience. No community events were scheduled during the fourth quarter. In other activities, Council's Rapt Christmas Decoration competition recorded 71 entries from local retailers in its eleventh year and more than 500 gifts were received for the Christmas Gift Appeal which were distributed by the Salvation Army to families in need across northern Sydney and the Northern Beaches.
No. of events, projects and activities undertaken with Mosman's Friendship Communities per annum	2	0	No Friendship City activities were undertaken in 2021/22
No. of exhibitions, educational activities and special events held per annum at Mosman Art Gallery	150	90	The Art Gallery was closed to the public for the whole first quarter of 2021/22 due to COVID-19 lockdown, although some on-line programming was developed and presented during this time including online exhibitions and zoom-based public programs and educational workshops. As COVID-19 restrictions lifted there has been an increase in activity, but this is still below pre-COVID levels. The scale of activities held has recently been able to increase to near pre-COVID levels, although some programs, including the school education excursion program remains in abeyance (due to DET guidelines to schools).
No. of Gallery Friends and Volunteers	480	410	A new membership system was introduced during 2021/22, sending out automatic renewal notices to Friends. There has been some drop off in memberships from the older membership demographic, likely due to the reduction of services during the COVID-19 period. A renewal/new membership drive will be conducted in 2022/23.

Indicator	Target	Annual Result	Comments
No. of Library programs delivered for adults	100	89	There were 1,474 attendees at these programs, which are steadily returning to pre-COVID levels.
No. of Library programs delivered for children and young people	250	212	Library programming for children and young people is progressively returning to pre-COVID levels. Annual attendance at these programs in 2021/22 was 6,542.
No. of members of the Creative Circle philanthropy program	45	40	Membership of the Creative Circle remained steady in 2021/22, with some increased levels of individual donations, increased interest in donation of works and enquiries regarding potential bequests to the Art Gallery.
Total visitation per annum - Mosman Art Gallery	85,000	41,180	Visitation continues to improve and recover from COVID-19 restrictions, with ongoing improvements in centre attendance and usage between the second and fourth quarters of 2021/22 .lt is anticipated visitation will return to more normal levels in 2022/23.
Utilisation rate - Community Centre, Mosman Art Gallery	85%	49%	Utilisation of Community Centre facilities continues to improve but remains below pre-COVID levels. COVID-19 restrictions resulted in the closure of the Community Centre in Quarter 1, with usage of facilities steady increasing during the rest of the year. It is anticipated that usage will return to target levels in 2022/23.
% Residents satisfied with Library services	7.80	7.90	All resident satisfaction scores are derived from the 2021 Mosman Community
% Residents satisfied with local festivals and events	7	7	Survey and represent a mean score out of 10.
% Residents satisfied with Mosman Art Gallery and Community Centre	7.50	7.56	

Indicator	Target	Annual Result	Comments
% Residents satisfied with overall range of facilities and activities relevant to culture and the arts	6.85	7.10	
% users satisfied - Mosman Market	90%	92%	The Mosman Market continued to have high levels of satisfaction, especially with the newer night market format.

Project	Progress	Comments	Status
Nightlife in Mosman	100%	Council's successful program of popular community events was headlined by a special street party on 12 February 2022 featuring live entertainment and food from Mosman Junction eateries which attracted thousands of local residents and much positive feedback from satisfied attendees. The highlight event followed four outdoor evening cinemas held over December and January. The popular Christmas Night Market was held in December 2021 and the Easterfeast Night Market was held in March, while other night markets were impacted by COVID-19 restrictions and inclement weather. Mosman Art Gallery held a range of successful special events and programs during the period and continued to stage exhibitions.	

Project	Progress	Comments	Status
		Council collaborated with Mosman Chamber of Commerce, promoting the Rapt Christmas Decoration competition which recorded 71 entries from local retailers in its eleventh year and the Think Mosman First campaign.	
Instagram Photo Competition	100%	The competition proved popular with residents particularly during COVID-19 restrictions with the highest-ever number entries received (145) in October. The competition continued to be marketed and promoted across Council's paid and owned channels with monthly winners announced on schedule.	
Creation Space Project	100%	Film /Media and Podcasting Studios were officially opened in the Creation Space on 24 June 2022.	



## **An Attractive and Sustainable Environment**

Indicator	Target	Annual Result	Comments
% Project Milestones achieved - Attractive and Sustainable Environment	90%	68%	A lower than expected result, impacted by COVID.
% Residents satisfied with cleaning of streets	7.55	8.01	Council has a well-established audit system to ensure contractors are meeting the agreed service specifications. Result is well above Local Government Metro benchmark.
% Residents satisfied with Council keeping food premises safe	7.80	8.31	All resident satisfaction scores are derived from the 2021 Mosman Community Survey and represent a mean score out of 10.  This score exceeds the target.
% Residents satisfied with litter control and rubbish dumping	7.50	7.72	Actual exceeds target. Council has a well-established audit system to ensure contractors are meeting the agreed service specifications. Result is well above Local Government Metro benchmark.
% Residents satisfied with management and protection of the environment	7.55	7.78	Actual exceeds target. Council has a well-established audit system to ensure contractors are meeting the agreed service specifications. Result is well above Local Government Metro benchmark.
% Residents satisfied with overall cleanliness, appearance and management of public spaces	7.90	8.19	Actual exceeds target. Council has a well-established audit system to ensure contractors are meeting the agreed service specifications. Result is well above Local Government Metro benchmark.

Indicator	Target	Annual Result	Comments
% Residents satisfied with provision and maintenance of parklands including bushland, harbour foreshores, local parks and bushland trails	7.90	8.16	Actual exceeds target. Council has a well-established audit system to ensure contractors are meeting the agreed service specifications. Result is above Local Government Metro benchmark.
% Residents satisfied with waste and recycling collection services	7.50	7.65	Actual exceeds target. Although Council is exceeding its target it is still slightly below Local Government Metro benchmark and further survey work will be undertaken to understand why this is the case.

Project	Progress	Comments	Status
SQID Upgrade Program	100%	Lennox Street SQID improvement works were designed and completed. They have been monitored during two extreme rain events during the reporting year and are performing to standard. Drill Hall Common SQID was audited and improvement works undertaken including the replacement of the lid.  Audits of SQIDs including Cowles Road, The Esplanade, Hunter Park, Spit Hill, Pearl Bay, Cyprian, Rosherville Reserve, Illuka Road, Julian Street and Killarney Street were undertaken. Cleaning of SQIDs was undertaken as scheduled.	

Project	Progress	Comments	Status
Marine Works Program	100%	Shark net inspections and minor repairs of both Balmoral and Clifton Garden baths were completed twice during the reporting period. At Balmoral baths, cleaning of ladders and swimming boards were also completed. Maintenance works to the Balmoral Baths swimming boards were also performed and monitored following high sea conditions. Balmoral Seawall toe protection preliminary designs were completed. Refinement of the design will be undertaken next reporting period to take into account the heritage aspects and impacts of recent large storm events.	
Stormwater Works Program	100%	CCTV investigations of stormwater conduits have been undertaken. Pipe relining works of The Grove and Queen Street were completed during the reporting period. Identified pits and lintel repair / replacement works were also completed. Pits and Channel adjustments opposite Stanley Avenue, Converter lintel replacement near 3 Rangers Avenue and lintel replacement at Cartref Lane were completed during the reporting period.	
Waste and Recycling Program	100%	August and February mattress recycling programs were completed. Garbage truck livery was installed and the aluminium coffee capsule trial	

Project	Progress	Comments	Status
		is complete. Four additional Simply Cup coffee cup recycling bins were installed however contamination levels are too high and cost for separation is prohibitive with limited material recycled. All Simply Cups bins in open space areas have been removed.	
		The cardboard education campaign is complete with anecdotal evidence suggesting less cardboard observed in the February 2022 bulky goods collection service. A food waste survey was also completed with a 4% reduction in food waste recorded for properties audited pre and post education campaign.	
		An e-waste event was held on the 27 February 2022.	
		An investigation of food waste processing was also undertaken through NSROC.	
Inkerman Street Seawall and Jetty Refurbishment	65%	Detailed designs for remedial works at Inkerman Street Seawall and dinghy racks have been completed. Community consultation will be undertaken with works being tendered and constructed in the next reporting period. The project is partially funded by the Federal Government Local Roads and Community Infrastructure (LRCI) grant.	
Solar Installations - Council Facilities	20%	Assessments have been completed for both the Civic	

Project	Progress	Comments	Status
		Centre and Depot buildings for Solar PV installation. A contractor has been procured and works scheduled for September 20 2. A solar battery is also to be installed at Council's Works Depot.	
Climate Change Program	75%	A contractor has been procured for LED conversion of Vista Street and Marie Bashir Sports Centre lights. Works are scheduled for July and August 2022.	
		A renewable energy contract has been entered into, where Council has procured 100% renewable energy. This is scheduled to start 1 July 2022.	
		Procurement of battery installation at Marie Bashir Sports Centre is complete with work scheduled for September 2022.	



STRATEGIC DIRECTION 4

## **An Informed and Engaged Community**

Indicator	Target	Annual Result	Comments
% Project Milestones achieved - Informed and Engaged Community	90%	N/A	There were no projects assigned to this MOSPLAN Strategic Direction in 2021/22 and hence no milestones to track.
% of Council meetings webcast	100%	100%	Ten ordinary meetings held and one extraordinary meeting held due to Council Elections.
No. of people accessing Council meeting webcasts	600 (Live) 1000 (Archive)	475 (Live) 515 (Archive)	Ten ordinary meetings held and one extraordinary meeting held due to Council Elections.
No. Website visits and page views per annum	450000 (visits) 800,000 (page views)	424,454 (visits) 755,396 (page views)	Council's new website was launched in July 2021, featuring a more contemporary content management system and design, including task-focused Council and Library landing pages highlighting news, events and popular tasks, as well as easily accessible online forms and digital parking permits. More than 420,000 visits were recorded over the year and more than 755,000 page views.
Total no. of downloads - MyMosman app	1,000	1,334	MyMosman achieved more than 1,300 downloads over the year, well above the annual target of 1,000, taking it to more than 10,300 downloads in total.
Total no. of downloads - Park Mosman app	400	199	Following the decommissioning of this app in January 2022 no further downloads will be recorded.



## A Business-Friendly Community with Sound, Independent Civic Leadership

Indicator	Target	Annual Result	Comments
% Project Milestones achieved - Business-Friendly Community with Sound, Independent Civic Leadership	90%	38%	A disappointing result, reflecting a very small number of projects (2) to be delivered under this Strategic Direction, one of which encountered delays with implementation and the other put on hold while the rapid evolution of available technologies is monitored.
% Project Milestones achieved overall	90%	68%	A reasonable result in a difficult year with significant project delivery challenges. Priority will be given to improved results in future years.
No. of complaints received	< 50	36	There was a decrease in complaints on the previous year.
No. of complaints regarding non-adherence to Council's Customer Service Charter	< 20	43	Recorded breaches of the Customer Service Charter in 2021/22 increased due to improved audit and reporting controls being implemented.
No. of complaints resolved	100%	100%	All complaints were resolved in 2021/22
No. statutory obligations not met	0	0	There were no items to report on in 2021/22.
% of budgeted capital works achieved per annum	90%	90%	This includes projects commenced within the reporting period.
% Residents satisfied with Council advocacy on matters impacting on Mosman and neighbouring areas	6.70	6.92	All resident satisfaction scores are derived from the 2021 Mosman

Indicator	Target	Annual Result	Comments
% Residents satisfied with Council assisting economic development with the business community and visitors	6.30	6.50	Community Survey and represent a mean score out of 10.
% Residents satisfied with Council leadership on matters important to the community	6.45	6.58	
% Residents satisfied with Councillor performance		6.50	
% Residents satisfied with overall delivery of Council services	7.10	7.36	
% Residents satisfied with staff performance	7.75	7.58	
Annual energy consumption for all Council operations per capita of population	45Kw	35.1 kW	This was a good result. Overall there has been a significant reduction in electricity use for Council operations. Note that during Quarter 2 staff predominantly worked from home. Population was based on the 2021 census figure of 28,329.
Annual water consumption for all Council operations per capita of population	20,500 litres	1,588 litres	Overall water usage has decreased, mainly due to there being no need to irrigate sporting fields since February 2022. The per capita population is based on 2021 census figure of 28,329.
Budget performance - actual operating result compared to budget	Maintain operating surplus	Council's estimated year-end operating result before capital grants and contributions is a surplus of \$1.542m compared to	Despite the ongoing impacts of COVID-19, a small projected operating deficit for 2021/22 was converted into a more significant surplus.

Indicator	Target	Annual Result	Comments
		a projected surplus operating result before capital grants and contributions of \$313,300 at the beginning of the financial year.	
Days lost per Work Health and Safety incident	0	Average number of time lost days per incident were 8	Actual does not meet target for the year and improved results remain a priority for Council.
Infrastructure Renewal ratio - Amount spent per annum renewing assets divided by depreciation or loss of value	170%	108.54%	Although less than target, Council achieved a very positive infrastructure renewal ratio, ensuring that renewal is keeping pace with asset deterioration.
Level of Staff Satisfaction and Wellbeing	87%	Staff job satisfaction is rated as 88% and Wellbeing at 71%	Overall the results were excellent and illustrate a high level of morale, social cohesion and a progressive culture within the organisation. Level of wellbeing fell among staff, having decreased by 5% since 2019, but remains 7% above the industry benchmark.
Percentage of waste generated from Council's open space areas and street sweeping activities diverted from landfill	60%	93.4%	Actual exceeds target. Council's Works Depot now has an established system of separating recyclables from non recyclable material. It is noted that metals are also separated and recycled but no data for metals is available or included.
Total no. days lost due to Work Health and Safety incidents	0	Total number of days lost is 49	Council maintains a zero target reflecting the strong desire that WH&S incidents not occur. 2021/2022 Workers Compensation

Indicator	Target	Annual Result	Comments
			Insurance costs reduced by \$15k against the previous year.
Total tonnage of waste generated from Council's open space areas and street sweeping activities	600	652	Slightly more waste than targetted was generated and processed through Council's Depot.

Project	Progress	Comments	Status
Information Technology Upgrade Program	38%	The emergence of Cyber Security as a significant risk resulted in the addition of 9 new projects during the last year, increasing the number of projects from 23 to 32. Further during the COVID Pandemic IT staff were re-deployed providing support to employees working from home during lockdowns.	
Parking Meter Renewal Project	30%	Considering the rapid development of the parking technology including payment methods for paid parking, Council decided to "Put on Hold" the proposed parking meter renewals project. Council staff will continue to review and monitor the use of parking meters and payment methods to make an informed decision about the need for the renewal of parking meters.	



## Well Designed, Liveable and Accessible Places

Indicator	Target	Annual	Comments
		Result	
% Project Milestones achieved - Well designed, liveable and accessible places	90%	60%	A lower result than targeted, resulting primarily from the ongoing impact of COVID-related resource shortages and supply chain issues, as well as other external factors.
% overstays in Council car parks	6%	5.21%	The percentage overstays during the year is close to the target.
Average duration of stay - Council car parks	70 min	53.34 min	The annual average duration of stay is 53.34 min. This is due to COVID-19 impacts during July - September 2021.
Mean gross time for DA determinations	82 days	106	Work volume and diminished staffing levels have impacted performance.
No. of DA related legal appeals	16	23	The number of Appeals determined is representative of increased development activity and delay in processing time in the LEC.
No. of DAs determined	200	281	The total number of applications determined over the reporting period exceeded the target amount.
No. of DAs over 90 days	30%	59%	Whilst there was good recovery in the total volume of applications processed this did not overcome the impact of a greater number of aged applications being processed.
Total no. of signs removed under Council's signage program	20	18	Significant inroads made in the early years of the signage removal program have meant limited opportunities for further removal.
Utilisation rates - Council car parks	80%	56.51%	This difference is due to the COVID related restrictions during July - September 2021.

Indicator	Target	Annual Result	Comments
% Project Milestones achieved - Well designed, liveable and accessible places	90%	60%	A lower result than targeted, resulting primarily from the ongoing impact of COVID-related resource shortages and supply chain issues, as well as other external factors.
% overstays in Council car parks	6%	5.21%	The percentage overstays during the year is close to the target.
Average duration of stay - Council car parks	70 min	53.34 min	The annual average duration of stay is 53.34 min. This is due to COVID-19 impacts during July - September 2021.
Mean gross time for DA determinations	82 days	106	Work volume and diminished staffing levels have impacted performance.
No. of DA related legal appeals	16	23	The number of Appeals determined is representative of increased development activity and delay in processing time in the LEC.
No. of DAs determined	200	281	The total number of applications determined over the reporting period exceeded the target amount.
No. of DAs over 90 days	30%	59%	Whilst there was good recovery in the total volume of applications processed this did not overcome the impact of a greater number of aged applications being processed.
Total no. of signs removed under Council's signage program	20	18	Significant inroads made in the early years of the signage removal program have meant limited opportunities for further removal.
Utilisation rates - Council car parks	80%	56.51%	This difference is due to the COVID related restrictions during July - September 2021.
Value of DAs lodged (construction)	\$190,000,000	\$432,000,000	This figure is reflective of the increased development activity and construction costs more broadly.

Indicator	Target	Annual Result	Comments	
% programmed road renewal works completed per annum	90%	140%	The works also includes significant road restoration works. Additional roads works were needed to address safety issues.	
% programmed seawall renewal works completed per annum	90%	80%	Most of the works are emergency protections required for embankments due to instability caused by adverse weather conditions.	
% Residents satisfied with condition of public toilets	6.65	7.19	All resident satisfaction scores are derived from the 2021 Mosman Community Survey and represent a mean score out of 10.	
% Residents satisfied with development approvals process	5.70	5.47		
% Residents satisfied with enforcement of parking restrictions	5.95	6.05		
% Residents satisfied with managing development - land use planning	6.30	6.48		
% Residents satisfied with overall cleanliness, appearance and management of public spaces	7.90	8.19	Actual exceeds target. Council has a well-established audit system to ensure contractors are meeting the agreed service specifications. Result is well above Local Government Metro benchmark.	
% Residents satisfied with overall cleanliness, appearance and management of public spaces	7.90	8.19	Actual exceeds target. Council has a well-established audit system to ensure contractors are meeting the agreed service specifications. Result is well above Local Government Metro benchmark.	
% Residents satisfied with protection of heritage values and buildings	7.15	7.42	All resident satisfaction scores are derived from the 2021 Mosman	

Indicator	Target	Annual Result	Comments
% Residents satisfied with providing and maintaining bike paths	5.55	5.67	Community Survey and represent a mean score out of 10.
% Residents satisfied with providing and maintaining footpaths	6.40	6.72	
% Residents satisfied with providing and maintaining local roads	6.70	7.04	
% Residents satisfied with provision of car parking	6.10	6.43	
% Residents satisfied with traffic management	6.00	6.18	
Metres of footpaths constructed or renewed	1,000	1,140 m	The footpath works include 230m of permeable footpaths. In addition Council has renewed approximately 1,500 m of fencing.
Metres of roadway constructed or renewed	800	1,120 m	Road works received priority to address safety issues caused by adverse weather conditions. The woks also include significant road restoration works paid for by service providers.
No. metres of new marked bike paths in Mosman	100	20 m	Planned works needed to be postponed due to deteriorated road condition and adverse weather conditions. These works have been rescheduled for completion in 2022/23.
No. metres of stormwater pipes renewed per annum	120	164 m	Length of stormwater pipe lines replaced / renewed / relined = 140 m Length of new pipe lines installed = 24 m
No. of (off street) public car parking spaces	1,359	1,359	Number of off-street parking spaces is in accordance with target.

Indicator	Target	Annual Result	Comments
No. of traffic accidents reported on local roads per annum	< 65	45	The information available is for the 2020/21 financial year.

#### **PROJECTS**

Project	Progress	Comments	Status
Bradleys Head Road to the Zoo Footpath Extension	75%	The procurement process for this project was completed and a contractor was engaged in November 2021. Project progress was significantly hampered by COVID impacts and adverse weather conditions during the construction period. Work is scheduled to be completed by September 2022.	
Expanded decorative lighting in retail/civic precincts	100%	A review of effectiveness of existing decorative tree lighting was completed. Electrical supply to the Raglan Street East car park display board was also investigated and a new inverter will be installed.	
Signage Program Implementation	85%	The focus of signage has been redirected to fast track street signs and general regulation and prohibition signs at beach locations including Rocky Point Island. Street signs surrounding Sirius Cove have been upgraded.  New park signs have been procured and will be installed in late 2022.	

Project	Progress	Comments	Status
Building Works Program	100%	A Contractor was engaged for the Civic Center lift replacement and works will be completed early in the 2022/23 financial year. In addition, building works at Mosman Drill Hall and in Library Walk were also completed.	
Footpath Works Program	100%	Kiora Avenue and Raglan Street, Bayview Avenue and Clifton Street and other minor miscellaneous fencing works were completed. Memory Park stone paving renewal works and other identified footpath renewal works such as sections of Somerset Street, Beaconsfield Road, Myahgah Road (permeable material), Ballantyne Street and Middle Head Road were also completed during this year.	
Roadworks Program	100%	Cowles Road, Sverge Street and Sirius Cove Road resurfacing work and Harbour Street intersection works were completed. In addition road repair works including Military Road, either side of the pedestrian crossing near Accoutrement, Bapaume Road and Milton Avenue were undertaken during the 2021/22 financial year and Kerb & Gutter works on Bapaume Road and minor works on other selected locations were also completed.	

Project	Progress	Comments	Status
Retaining Wall Program	100%	Retaining Wall condition and safety audits of pre-selected areas were undertaken early in 2021/22. Geotechnical investigations for part of the Parriwi Road stone retaining wall were completed but works delayed due mainly to COVID impacts and adverse weather conditions.	
Car parking Program	100%	An audit of off-street car parking was undertaken and Council's website updated accordingly. Amendments to parking time restrictions in Beach Lane and Vista Street car parks were implemented. Entry parking signage was also refurbished at Vista Street.	
Ventilation Works - Vista Street Carpark	40%	The detailed designs have been substantially completed and works are currently on hold.	
Floral Displays - Military Road	100%	Five flower pots were installed and maintained through Military Road for a five month period from late October until early March 2022.	
Mosman Square and Village Green Renewal	100%	Detailed designs and specifications were prepared and tendered in June 2022. Works will commence in February 2023.	
Balmoral Promenade Lighting Improvements	50%	The project delivery date has been extended to 30 June 2023 and approved by the Funding Agency.	



STRATEGIC DIRECTION 7

## A Healthy and Active Lifestyle

### **PERFORMANCE INDICATORS**

Indicator	Target	Annual Result	Comments
% Project Milestones achieved - Healthy and Active Village Lifestyle	90%	79%	A lower result than targeted, but still quite solid given COVID-related resource shortages and supply chain issues impacting on capital programs.
Average no. ovals bookings per week	50	46	There has been a return to higher pre-pandemic average oval bookings per week with 806 bookings for a total of 2,130.75 hours during Q4. The annual result is discounted for the 14 weeks in Q1 and Q2 when ovals were not available due to pandemic lockdowns and restrictions. The annual result unadjusted is 34.
No. of users per annum - Marie Bashir Mosman Sports Centre	22 organisations 2600 hours booked	28 organisations 1,718.25 hours; 595 bookings	Patronage during Q4 returned to near pre-pandemic levels. Annual patronage was impacted by zero utilisation in Q1 and lower utilisation in Q2 due to COVID-19 lockdown and restrictions.
No. users per annum - Mosman Swim Centre	160,000	106,123	Patronage during Q4 has returned to near pre-pandemic levels. Annual patronage was impacted by zero utilisation in Q1 and lower utilisation in Q2 due to COVID-19 lockdown and restrictions.
Utilisation rate - Council ovals	50%	30%	Four ovals have lighting and are available 7am-9pm (14 hours per day) and one oval has no lighting and is available 7am-7pm (12 hours per day). A total of 6,188 hours were available to be booked and actual booking hours amounted to 2,130.75 equating to a Q4 utilisation rate of

Indicator	Target	Annual Result	Comments
			34%. The rate does not take into account periods during Q4 when ovals were closed and unavailable due to wet weather. The number of hours ovals were being booked have increased every quarter over the year. The annual result is discounted for the 14 weeks in Q1 and Q2 when ovals were not available due to pandemic lockdowns and restrictions. The annual result unadjusted is 22%.
% Residents satisfied with sport and recreational facilities	7.28	7.68	Actual exceeds target. Council has a well established audit system to
% Residents who feel safe in their local community	9.00	9.17	ensure contractors are meeting the agreed service specifications. Result is above Local Government benchmark.
			All resident satisfaction scores are derived from the 2021 Mosman Community Survey and represent a mean score out of 10.
% users satisfied - Sporting fields	75%	96%	Actual exceeds target. Survey responses are limited to sporting field users group members.

### **PROJECTS**

Project	Progress	Comments	Status
Allan Border Oval Pavilion and Landscape Project	60%	Initial works such as early civil works and sub-structure works made a good progress however significant delays occurred due to COVID-related restrictions. In addition to COVID impacts, there were delays due to unprecedented adverse weather conditions. As a result, key milestones were missed	

Project	Progress	Comments	Status
		and it has not been possible to complete the project on schedule. Council staff continuously liaise with the consultants and contractors to put in place strategies to minimise delays, with the project now due to be completed in 2023.	
Open Space Works Program	100%	Rawson Oval irrigation works and sport field playing surface renewal works completed in 2022. Sandstone works on park/ bushland edges have been completed at Parriwi Park, Balmoral Oval, Sirius Cove, Reid Park, Curraghbeena and parts of Spit West. Street tree planting works were completed in June 2022. The latest Flora and Fauna survey was completed and reported to Council in March 2022.  Park furniture was renewed at Spit West and benches renewed at various locations. Public garden upgrades were completed at the Art Gallery and Queen Street roundabout.	
Active Transport Cycle Works	100%	A school catchment audit of selected schools was completed in relation to the walking to school project. "Slow Down in Our Street" promotion banners have been prepared and installed on school fences to promote/enhance road safety. The previously implemented 'Slow Down' campaign along Moruben Road was impacted	

Project	Progress	Comments	Status
		by COVID-19 and another campaign was launched in June 2022 along Moruben Road. The draft Walking and Cycling Strategy (WCS) 2022-2027 was prepared and tabled at the first Active Transport Working Group (ATWG) for discussion and comments.	
Spit West Playground	100%	New play equipment was installed on budget and on time meeting grant requirements. Additional and upgraded (fully accessible) park furniture was also added to the adjacent park areas.	
Sirius Cove Walking Track	100%	The footpath adjacent to Curlew Camp Road and Sirius Cove seawall is complete. Upgrades to the wooden staircase and boardwalk within Sirius Cove West bushland has also been completed.	
Memory Park Amenities Building	100%	A concept design for new amenities at Memory Park was published for consultation, a procurement process was completed and a contractor engaged to commence work in November 2021.  There were delays with project progress due to COVID impacts, adverse weather conditions and to address latent conditions and service connection issues. The project has been substantially completed and the new facility will be operational by August 2022.	

## **Section Two**

**Statutory and Other Information** 

# 1. Councillor attendance at meetings and workshops

Prior Council: 1 July 2021 - 4 December 2021

	Meetings / Wo	rkshops attende	ed 1 July 2021 –	4 December 202	1
Councillor	Ordinary	Extraordinary	Traffic Committee *	Audit Committee *	Workshops
Number held	5	-	2	2	-
Cr R D Bendall	5	-	-	1	-
Cr D Cook	5	-	-	-	-
Cr C A Corrigan	5	-	-	-	-
Cr P S Menzies	5	-	2	-	-
Cr E A Moline	5	-	-	-	-
Cr T Sherlock	5	-	-	2	-
Cr J Willoughby	5	-	-	-	-

<sup>\*</sup> Only the member Councillor as listed on the relevant Committee is marked as attending the meeting or their delegate if the Councillor is absent.

#### **New Council: 23 December 2021 – 30 June 2022**

	Meetings / Wo	rkshops attende	ed 23 December	2021 – 30 June 2	2022
Councillor	Ordinary	Extraordinary	Traffic Committee *	Audit Committee *	Workshops (see table)
Number held	5	1	2	2	9
Roy Bendall	4	1	-	1	6
Carolyn Corrigan	5	1	-	-	9
Phillipa Friedrich	5	1	-	1	9
Sarah Hughes	5	1	-	-	9
Simon Menzies	4	1	2		5
Elizabeth Moline	4	1	-	-	7
Michael Randall	5	1	-	-	9

<sup>\*</sup> Only the member Councillor as listed on the relevant Committee is marked as attending the meeting or their delegate if the Councillor is absent.

	Workshop	Date
1	Councillor induction workshop	11 February 2022
2	MOSPLAN workshop 1	15 February 2022
3	MOSPLAN workshop 2	8 March 2022
4	Budget workshop	15 March 2022
5	Code of conduct / Prevention of fraud and corruption / Protected disclosures / GIPA Act	12 April 2022
6	Climate change / Mosman Local Planning Panel / Urban planning 1	26 April 2022
7	Raglan Street West development and flood study	10 May 2022
8	Coastal zone management plan / Waste	17 May 2022
9	Library renewal / Urban planning 2	14 June 2022

## 2. Councillor professional development

All councillors were consulted on the proposed councillor induction program prior to and following the 4 December 2021 local government election to address in-house induction training for newly elected councillors and refresher training for returning mayors and councillors. Following the election, all new councillors were provided with an induction package including key policies, plans and other information and participated with a one-on-one orientation sessions with the General Manager.

All councillors were offered the opportunity and encouraged to avail themselves of the orientation and induction sessions delivered in-house. All councillors participated in the induction program comprising the workshops detailed in the workshop table at Item 1 above.

In addition to the in-house program, all councillors were consulted in relation to the availability of a range of further training options available from the Office of Local Government and Local Government NSW. Councillors Friedrich and Randall participated selected programs offered.

Councillors Corrigan, Moline and Sherlock were nominated as voting delegates to the 2021 LGNSW Annual Conference and attended the conference held on 29 November 2021.

Councillors Corrigan, Friedrich and Randall were nominated as voting delegates to the 2021 LGNSW Special Conference and attended the conference held from 28 February 2022 to 2 March 2022.

Councillors Corrigan, Friedrich and Randall attended the Australian Local Government Association 2022 National General Assembly held from 19 to 22 June 2022.

## 3. Mayoral and councillor fees and expenses

The following fees and expenses with regard to the Mayor and councillors were paid during 2021-2022:

Details	\$
Mayoral allowance	46,450
Councillors' fees	145,209
Catering and receptions	2,961
Delegates expenses – conferences and professional development	8,510
Travelling	341
Telephony expenses	3,493
Mayoral Discretionary Fund (Cl.1.1 Expenses Policy) See donations and subsidies statement for details	7,963
TOTAL	214,927

Councillors are provided with meals when attending Council and Committee Meetings, workshops and other official functions and receptions, which are included in the catering and receptions item above. Councillor attendance at meetings and workshops is detailed earlier under the heading Councillor Attendance at Meetings and Workshops.

The cost of attendance of Councillors at conferences and seminars together with training, skill and professional development is included in the delegates expenses item above. Details of professional development activities are included under the heading Councillor Attendance at Meetings and Workshops. Council does not pay expenses for any spouse, partner or other person who may accompany a Councillor.

In addition, Councillors are provided, upon request, with equipment including laptop computers and printers, in accordance with Council's Policy.

Councillors are provided with tablet devices and multi-function printers upon request on a loan basis during the year. Consumables for printers on loan are provided on request. A desktop computer and multi-function printer are also available for Councillors to use in the Councillors' Lounge.

The "Policy for the Payment of Expenses and Provision of Facilities to Mayor and Councillors" is available on Council's website.

# 4. Overseas visits by councillors, council staff or other persons representing council

There were no overseas trips undertaken by councillors, council staff or other persons while representing the Council.

# 5. Equal employment opportunity management

In accordance with Council's Disability Inclusion Action Plan 2017-2021 and Equal Employment Opportunity Management Plan 2018-2021, all job advertisements now promote Council as an equal opportunity employer and all interview invitations include opportunity to ask for support and access requirements. Further, online application form for vacancies has been amended to limit unconscious bias and questions pertaining to EEO have been reworded in keeping with current best practice.

- 95% of new staff completed training on EEO and inclusive workplace culture in 2021-2022
- 100% of requests for reasonable adjustment to workplace ergonomics were granted

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### 6. Senior staff

In conformity with the provisions of the *Local Government Act 1993*, Council has determined the following to be senior staff:

- General Manager
- Director Community Development
- Director Corporate Services
- Director Environment and Planning

The total amount of money payable in respect of the employment of senior staff during 2021-2022 amounted to **\$1,109,952**.

The following remuneration packages of senior staff include the total value of the salary component, the total amount payable by Council by way of the employer's contribution or salary sacrifice to any superannuation scheme to which the employee may be a contributor, the total value of non-cash benefits elected under the package including professional development and total amount payable by Council by way of fringe benefits tax for any non-cash benefits.

Position	Salary (inc. salary sacrifice and car allowance) (\$)	Superannuation (Council contribution) (\$)	Other payments outside package (\$)	Total (\$)
General Manager	304,042	29,546	0	333,588
Senior Staff <sup>1</sup>	709,805	66,559	0	776,364
Total	1,013,846	96,105	0	1,109,952

1. Director Community Development, Director Corporate Services and Director Environment and Planning

### 7. Workforce

Statement of the total number of persons who performed paid work for Council on **Wednesday**, **25 May 2022** being the relevant day determined by the Secretary, Department of Planning, Industry, Environment.

Type of work	No.
Permanent full-time	130
Permanent part-time	29
Casual	8
Fixed-term contract	2
The number of persons employed by the council who are "senior staff" for the purposes of the <i>Local Government Act 1993</i>	4
Number of persons engaged by the council, under a contract or other arrangement with the person's employer, that is wholly or principally for the labour of the person	0
Number of persons supplied to the council, under a contract or other arrangement with the person's employer, as an apprentice or trainee.	0
Total	173

# 8. Approved special rate variation expenditure

The Independent Pricing and Regulatory Tribunal approved Special Rate Variation of 13.0% effective from 1 July 2015. A condition of approval was that Council report on how the additional funds raised for the purpose of eliminating operating deficits (before capital revenue) over the ten years to 2024-25, whilst increasing infrastructure maintenance of key assets. At the same time, this additional revenue will be used to clear its current infrastructure backlogs.

The majority of this funding is targeted towards road-related assets, although buildings, marine structures, parks and stormwater drainage also receive funding.

The attached Annual Financial Reports for the year ending 30 June 2022 discloses the capital renewal expenditure in note C1-5 to the Accounts (page 37) whilst Report on Infrastructure assets as at 30 June 2022 discloses the reduction in the infrastructure backlog together with increased maintenance expenditure over various classes of assets.

## 9. Capital expenditure reviews

No Capital Expenditure Reviews were submitted to the Office of Local Government pursuant to the Office of Local Government Expenditure Guidelines during 2021-2022.

## 10. Condition of public works

It is estimated that (at current values) \$977,000 is required to bring the works up to a satisfactory standard and the annual expense of maintaining the works at that standard is \$5.56 million.

The Council's program of maintenance for the year in respect of the works amounts to \$6.4 million.

#### **Stormwater Drainage**

The Stormwater Asset Management Plan (SWAMP) was reviewed in 2019-20 and adopted by Council. The SWAMP (2019/20 – 2028/29) provides an objective method of assessing the conditions of the stormwater assets and forming a priority list of works. This plan is reviewed and updated every 4 years (as per Council term).

In 2021-2022 capital and maintenance works for stormwater included jetting to remove sediment built-up of closed conduits, pipe relining at Queen Street and The Grove, pipe replacement at Crux Street and various pits and lintel renewals.

#### **Stormwater Pollution Control and Stormwater Reuse Scheme**

Stormwater Quality Improvement Devices (SQID) were installed throughout Mosman's drainage network as part of the Community Environmental Contract (CEC) adopted in 2000. Since their installation an audit was undertaken in 2016 to assess the existing devices and recommendations were made to enhance their operational performance. During the financial year 2020-21, works on SQIDs included cleaning and upgrades based on the audit recommendations at Lennox Street and Drill Hall.

Description	Estimate of funds required to bring works to satisfactory standards	Estimate of annual expenses of maintaining the works at that standard	Maintenance and capital works program for 2021-2022	
Stormwater Drainage Assets, including SQID	\$89,000	\$259,000	\$532,000	

#### **Road Assets**

The Road Asset Management Plan (RAMP) provides Council with a 10-year capital works program and indication of required expenditure for maintenance and capital works. It is reviewed and updated every 4 years (as per Council term). Road assets include roads, kerb and gutter, footpaths, street furniture, traffic control devices such as roundabouts and refuges, line marking, signs and retaining walls. The RAMP was reviewed and updated in 2019/20.

In 2020-21, a comprehensive valuation and condition survey was undertaken by external valuers to align with Council's minor civil works contract panel rates. Works undertaken on road assets in 2021-2022 included road renewals at Iluka Avenue, Milton Avenue, McLeod Street and Sirius Cove Road. Kerb and gutter replacements at Pindari Avenue and Pursell Avenue. A new footpath on Bradleys Head Road and Beach Lane and a footpath renewal at Spencer Road.

Description	Estimate of funds required to bring works to satisfactory standards	Estimate of annual expenses of maintaining the works at that standard	Maintenance and capital works program for 2021-2022
Road Assets	\$786,000	\$1,541,000	\$4,077,470

#### **Marine Structures**

A comprehensive valuation and condition inspections were undertaken on marine assets in 2020-21. Given the small number of assets in this category, full condition audits are undertaken each year.

The significant investment over the years in marine structures through the CEC program and Infrastructure Levy has resulted in the assets being in good condition. However, given the short useful life of many of the marine assets especially shark nets, continued investment is required to ensure they are maintained appropriately.

In 2021-2022 Council undertook works on the shark nets at Balmoral and Clifton Gardens.

Description	Estimate of funds required to bring works to satisfactory standards	Estimate of annual expenses of maintaining the works at that standard	Maintenance and capital works program for 2021-2022
Marine Assets	\$89,000	\$47,000	\$118,036

## 11. Contracts

Details of contracts awarded during 2021-2022 (other than employment contracts and contracts for less than \$150,000) follow. Prices are exclusive of GST.

Activity (Tender No.)	Contractor	Date Awarded (Item No.)	Term of Contract	Tender Price \$ + GST
100% Renewable Electricity Supply  Southern Sydney Regional Organisation of Council's tender under the Energy and Environmental Risk	ZEN Energy Retail Pty Ltd	06/07/2021 (EP/15)	4½ years with option for a further 5 years	\$490,000 per annum (estimated)

Activity (Tender No.)	Contractor	Date Awarded (Item No.)	Term of Contract	Tender Price \$ + GST
Solutions 3 (PEERS 3) Program				
Construction of Amenities at Memory Park	RELD Group Pty Ltd	07/09/2021 (EP/26)	11 months	\$270,640
Provision of Pre-Packed Meals and Prepared Food – Mosman Meals and Community Restaurant 2021-2024	Master Catering Services	05/10/2021 (CD/14)	3 years	\$420,000 (estimated)
Bradleys Head Road Footpath Link	Regal Innovations Pty Ltd	05/10/2021 (EP/32)	9 months	\$888,786
Legal Services to Council 2022-2028 - Panel	Panel contractors: HWL Ebsworth Maddocks Marsdens Law Group Pikes and Verekers	03/05/2022 (CS/21)	2 years with option for a further 4 years	NA
Bushland Restoration Contracts 2022-2027	Port Jackson and Middle Harbour East Catchment Waratah Eco Works	07/06/2022 (EP/17)	5 years - subject to performance review 2023	\$1,424,194 + annual CPI
	Middle Harbour West Catchment National Trust of Australia (NSW)		and 2025	\$673,920 + annual CPI
	Panel contractors: Australian Bushland Restoration National Trust of Australia (NSW) Waratah Eco Works			NA

### 12. Donations and subsidies

The following donations amounting to \$7,963 were made from the Mayoral Discretionary Fund (Cl.1.1 Expenses Policy):

- Drop Your Dollars in Mosman promotion (Mosman Chamber of Commerce) \$2,000
- Sydney Institute of Marine Foundation \$250
- Infrastructure Contributions campaign (City of Sydney) \$2,513
- Flood donation (Lismore City Council) \$3,200

Council also conducts an annual Community Grants program to provide an opportunity for Council to assist community groups to meet local community needs and provide activities, services and programs for residents. Grants are a constructive and effective means for Councils to build capacity in their communities, and are particularly valuable, as Council does not have the necessary resources in-house to meet the needs of all groups in the community.

Council determined a report on \$70,000 worth of allocations made in response to applications submitted by community organisations for financial assistance under Council's 2021-2022 Community Grants Program on 3 August 2021. These and subsequent allocations are as follows:

Grant Recipient	Grant \$
Balmoral Sailing Club	4,000
Bard on the Beach	3,250
Dance for Parkinsons Australia	4,000
Fighting Chance Australia Ltd	4,000
Girl Guides Association NSW, Mosman Chapter	3,450
Lifeline Northern Beaches Ltd	4,000
Lower North Shore Child & Family Interagency, (Relationships Australia)	4,000
Lower North Shore Domestic Violence Network, (Relationships Australia)	2,400
Lower North Shore Multicultural Network, (Sydney Multicultural Community Services)	2,400
Mosman Community Gardeners	2,500
Mosman Croquet Club Inc	1,500
Mosman Music Club	1,800
Mosman Netball Club	2,325

Mosman Symphony Orchestra *	4,000
Oneland	4,000
Raise Foundation	4,000
St Clements Church	3,250
St Vincent de Paul Society, Sydney Harbour North Conference	3,000
Sydney North Health Network	3,500
Taldumande Youth Services	4,000
The Spit Swimming Club Inc	1,675
Zero Emissions	2,950
Total Grants	70,000

<sup>\*</sup>Mosman Symphony Orchestra received a total allocation of \$6,000 from differing programs.

## 13. Legal costs

The costs for 2021-2022 referred to in this statement are those direct third-party payments in relation to legal proceedings. Costs associated with staff to progress these matters and attend court are not included as they are part of normal duties.

#### **Total legal costs for 2021-2022**

Legal costs attributed to functional units of Council:

Activity	Cost \$
Compliance	176,283
Development Services	443,764
Environment and Open Space	14,107
Governance	58,702
Other	330
Total Legal Costs	693,186

#### **Land and Environment Matters**

Total costs incurred for a particular Land and Environment Court matter may not be invoiced and paid within the same financial year, so this statement should be read in conjunction with previous and subsequent statements.

The costs attributed to Land and Environment Court matters include part of the total legal costs attributed to both the Compliance and Development Services functional units shown in the table above, together with any consultancy costs associated with the appeal. Council's town planning consultancy costs for 2021-2022 amounted to \$31,380 and part of this expense is applied to particular appeals.

Property	Development Application No.	Status	Consistency with Staff Recommendation	Cost \$
13 Reginald St	8.2020.112.1	Upheld with changes or conditions (Approved)	N/A	3,985
4 Inkerman St	8.2020.93.1	S34AA Agreement	Yes	10,620
7 Coronation Ave	8.2020.83.1	Upheld with changes or conditions (Approved)	N/A	13,854
7 Ellamatta Ave	8.2015.162.2	Upheld with changes or conditions (Approved)	N/A	16,586
22 Lavoni St	8.2020.185.1	Upheld with changes or conditions (Approved)	N/A	32,022
6 Balmoral Ave	8.2018.20.6	Dismissed	Yes	11,616
5 Brady St	8.2021.184.1	Discontinued	Yes	0
731 Military Rd	8.2020.24.1	Upheld with changes or conditions (Approved)	N/A	188,239
25 Cabban St	8.2020.193.1	Upheld with changes or conditions (Approved)	N/A	37,359

Property	Development Application No.	Status	Consistency with Staff Recommendation	Cost \$
87 Belmont Rd	8.2020.187.1	Upheld with changes or conditions (Approved)	N/A	25,790
56 Spencer Rd	8.2020.49.1	Dismissed	Yes	19,814
33 Wolseley Rd	8.2020.191.1	S34AA Agreement	Yes	14,304
22C Burran Ave	8.2020.283.1	Upheld with changes or conditions (Approved)	N/A	18,240
19 Dalton Rd	8.2020.122.1	Dismissed	Yes	30,257
2/38 Botanic Rd	8.2020.220.1	S34AA Agreement	Yes	13,959
26 Kirkoswald Ave	8.2021.20.1	Upheld with changes or conditions (Approved)	N/A	32,381
29A Parriwi Rd	8.2021.273.1	Upheld with changes or conditions (Approved)	N/A	28,159
1 Carrington Ave	8.2018.6.4	Upheld with changes or conditions (Approved)	N/A	12,932
103A Raglan St	8.2021.279.1	S34AA Agreement	Yes	28,339
36 The Grove	8.2021.316.1	Upheld with changes or conditions (Approved)	N/A	11,591
8 Middle Head Rd	8.2017.230.4	Discontinued	Yes	2,660
Total LEC Costs				552,707

### **Compliance Team**

The Department of Public Prosecutions manages parking infringements that proceed to hearing in the Local Court with no costs incurred in these proceedings.

## 14. Planning agreements

Section 93F(1) of the *Environmental Planning and Assessment Act 1979* provides for voluntary planning agreements or other arrangements between Council and a developer:

- a. who has sought a change to an environmental planning instrument, or
- b. who has made, or proposes to make, a development application, or
- c. who has entered into an agreement with, or is otherwise associated with, a person to whom paragraph (a) or (b) applies, under which the developer is required to dedicate land free of cost, pay a monetary contribution, or provide any other material public benefit, or any combination of them, to be used for or applied towards a public purpose.

Council upon entering into one or more planning agreements must (while any such planning agreements remain in force) include in its annual report particulars of compliance with and the effect of the planning agreements during the year to which the report relates.

#### **Bridgepoint Pedestrian Bridge, Military Road, Mosman**

Council entered into a Voluntary Planning Agreement (VPA) with oOh!media Assets Pty Limited on 8 August 2012. The VPA relates to Council's approval of a S82A review of Development Application 8.2009.343.1 for a supersite sign, upgrade of the façade of Bridgepoint Pedestrian Bridge and Shopping Centre, Military Road, Mosman for a period of 15 years from the date of that consent. The VPA requires the developer to pay to Council an annual contribution for the erection and display of outdoor advertising signage on the eastern and western sides of the footbridge (Lot 2 DP 805982 Military Road).

The first annual contribution was payable the first business day after the first display of signage appeared on the footbridge. The first display of signage appeared on 17 June 2013 and the developer made the appropriate payment to Council. The annual contribution is reviewed annually and is payable on the anniversary of the payment date of 18 June.

Council at its meeting on 3 December 2019 resolved to revoke the VPA and enter into a replacement VPA with oOh!media Pty Limited that provided for the upgrade of the static advertising sign on the eastern side of Bridgepoint pedestrian bridge to digital for the remaining term of the original agreement and which reflects the commercial benefits associated with the upgrade. Council entered into a replacement VPA in 2020 and upgrade works were completed during 2020.

The replacement VPA also provides for the retention of the existing static advertising sign on the western side of Bridgepoint pedestrian bridge and the potential for the upgrade of that sign to digital.

The annual contribution for the period 18 June 2021 to 17 June 2022 was \$681,632. The developer paid the contribution to Council and it was allocated for infrastructure expenditure in the 2021-2022 financial year. Infrastructure works amounting \$211,962 funded by the contribution include:

- Parking strategy and smart parking technology
- Military Road footpath renewal
- Civic decorative lighting

The balance of the contribution paid in the 2021-2022 financial year is restricted as unspent contributions for future infrastructure expenditure.

### 15. Private works

Works conducted on private land under section 67 of the Local Government Act 1993.

No works were conducted this financial year 2021-2022 on private land.

# 16. Rates and charges written off during the year

The Local Government Act 1993 provides for concessions in relation to the payment of rates, charges and interest. Section 575 of the Act provides for the reductions in rates and charges for eligible pensioners. The amount of rates and charges reduced must be written off by Council. Clause 132 of the Local Government (General) Regulation 2021 requires details of rates and charges to be included in the annual report.

During 2021-2022 Council wrote off pensioner rates and charges of \$110,000 and \$40,000 respectively as disclosed in note B 2-1 of the Audited Financial Statement.

### 17. Code of Conduct

Council is required to report annually on Code of Conduct complaints for the reporting period 1 September to 31 August. The Code of Conduct Complaints Annual Report for 2021-2022 was reported to Council at its meeting held on 6 September 2022.

Council received no Code of Conduct complaints about Councillors or the General Manager during the reporting period. There were no complaints received in the prior reporting period (2020/21). There were no unfinished complaints from prior reporting periods brought forward to the 2021-2022 reporting period.

A nil statistics return for the reporting period has been lodged with the Office of Local Government.

# 18. Companies in which Council held a controlling interest

Kimbriki Recycling and Waste Disposal Centre at Kimbriki Road, Terrey Hills

Kimbriki Environmental Enterprises Pty Limited (ACN 136 789 261) was created effective 1 July 2009 to operate the Kimbriki Recycling and Waste Disposal Centre. Mosman Council (3.84%) and Northern Beaches Council (96.16%) are shareholders in the Company.

# 19. External bodies exercising functions delegated by council

No external bodies exercised functions delegated by Council during the period.

## 20. Formal complaints and accolades

Council received 36 complaints during 2021-2022 as formal complaints under Council's Complaints Management Policy and reporting system – a decrease from 62 complaints in 2020-2021. The number of formal complaints received has now been normalised following the pandemic-driven spike in 2020-2021 noting that 36 and 44 were received respectively in 2019/20 and 2018/19.

The key statistics from management of formal complaints in the 2021-2022 reporting period are:

	Number	%
Formal complaints received	36	-
Formal complaints resolved	36	100
Formal complaints unresolved <sup>1</sup>	-	-
Category 1 complaints received <sup>2</sup>	31	86
Category 2 complaints received <sup>2</sup>	4	11
Category 3 complaints received <sup>2</sup>	1	3
Complaints resolved within 5 days	21	61
Complaints resolved within 10 days	5	14
Complaints resolved in greater than 10 days	10	25
Department Community Development complaints	2	5
Department Corporate Services complaints	6	15
Department Environment and Planning complaints	26	75
Other complaints	2	5
Requests for an Internal Review of a complaint response	-	-
Notifications of referral to an external agency	-	-
Number of proven breaches of Customer Service Charter	10	28

<sup>1.</sup> Complaints are categorised as minor (category 1), behavioural or systematic (category 2), and serious (category 3)

#### **Accolades referred to the Executive**

Council received 118 documented accolades during 2021-2022 from customers who took the time to express in writing an acknowledgement and appreciation of exceptional service from staff. This is only those accolades received in writing and referred to the Executive. A total of 166 and 135 accolades were received and referred to the Executive in 2020-2021 and 2019-2021 respectively.

## 21. Fraud and corruption prevention activities

Mosman Council is committed to good governance and ethical behaviour as a key ingredient of responsible, transparent, effective and accountable local government. Fraud and corruption control are key components of good governance. Council is committed to protecting its revenue, expenditure and property from any attempt (either by the public, contractors, or its own employees) to gain by deceit, financial or other benefits.

Council has adopted a Prevention of Fraud and Corrupt Conduct Policy which is designed to protect public funds and assets, the integrity, security and reputation of the Council and its employees, and maintain a high level of services to the community.

The purpose of this policy is to demonstrate that Council does not tolerate dishonest or fraudulent behaviour and is committed to deterring and preventing such behaviour, in line with the community expectation that Council employees acknowledge and fulfil their responsibility to protect public money and property.

A Prevention of Fraud and Corrupt Conduct Plan support this policy and Council's Code of Conduct and Public Interest Disclosures Policy support reporting of breaches. The Mayor, General Manager, all Directors, Manager Human Resources and Manager Governance can receive public interest disclosures.

Council has an Audit, Risk and Improvement Committee (ARIC) that includes three external representatives one of whom must be the Chair. Further, Council has introduced a follow up check on the organisation's compliance with the Policy by using the Fraud Control Health Check provided by the Audit Office.

Council encourages members of the public to report possible fraud or corruption direct to the General Manager, Mayor or Public Interest Disclosure Officers or directly to the Independent Commission Against Corruption.

# 22. Government Information (Public Access) Act 2009

Section 125 of the *Government Information (Public Access) Act 2009* requires Council to prepare an annual report on Council's obligations under the Act.

The following report for 2021-2022 has been submitted to the Privacy and Information Commission.

**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

Review conducted and no significant changes to information made publically available apart from annual disclosures of interest returns which are now accessible of Council's website.

**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	9
---------------------------------------	---

**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)

	Wholly	Partly	Total
Number of Applications Refused	0	3	3
% of total	0%	100%	

Schedule 2 Statistical information about access applications to be included in annual report

Table A: Number of applications by type of applicant and outcome *										
	Access granted in full	Access granted in part	Access refused in full	Info not held	Info already available	Refuse to deal with appln	Refuse to confirm/deny whether info is held	Appln with- drawn	Total	% of Total

Media	0	0	0	0	0	0	0	0	0	0%
Members of Parliament	0	0	0	0	0	0	0	0	0	0%
Private sector business	0	0	1	0	0	0	0	0	1	6%
Not for profit organisations or community groups	1	1	0	0	0	1	0	0	3	19%
Members of the public (application by legal representative)	1	2	0	0	1	0	0	0	4	25%
Members of the public (other)	1	4	1	1	1	0	0	0	8	50%
Total	3	7	2	1	2	1	0	0	16	
% of Total	19%	44%	13%	6%	13%	6%	0%	0%		

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

Table B: Nun	Table B: Number of applications by type of application and outcome *										
	Access granted in full	Access granted in part	Access refused in full	Info not held	Info already available	Refuse to deal with appl	Refuse to confirm/ deny whether info is held	Appln with- drawn	Total	% of Total	
Personal information applications*	0	0	0	0	0	0	0	0	0	0%	
Access applications (other than personal information applications)	3	7	2	1	2	1	0	0	16	100%	
Access applications that are partly personal information applications and partly other	0	0	0	0	0	0	0	0	0	0%	
Total	3	7	2	1	2	1	0	0	16		
% of Total	19%	44%	13%	6%	113%	6%	0%	0%			

<sup>\*</sup>A **personal information application** is an access application for personal information (as defined in clause 4 of Schedule 4 to the Act) about the applicant (the applicant being an individual).

Table C: Invalid applications		
Reason for invalidity	Number of applications	% of Total
Application does not comply with formal requirements (section 41 of the Act)	2	100%
Application is for excluded information of the agency (section 43 of the Act)	0	0%
Application contravenes restraint order (section 110 of the Act)	0	0%
Total number of invalid applications received	2	100%
Invalid applications that subsequently became valid applications	1	50%

Table D: Conclusive presumption of overriding public interest against disclosure: matters listed in Schedule 1 of the Act					
	Number of times consideration used*	% of Total			
Overriding secrecy laws	0	0%			
Cabinet information	0	0%			
Executive Council information	0	0%			
Contempt	0	0%			
Legal professional privilege	3	100%			
Excluded information	0	0%			
Documents affecting law enforcement and public safety	0	0%			
Transport safety	0	0%			
Adoption	0	0%			
Care and protection of children	0	0%			
Ministerial code of conduct	0	0%			
Aboriginal and environmental heritage	0	0%			
Privilege generally - Sch 1(5A)	0	0%			
Information provided to High Risk Offenders Assessment Committee	0	0%			
Total	3				

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

Table E: Other public interest considerations against disclosure: matters listed in table to section 14 of the Act						
	Number of times consideration used*	% of Total				
Responsible and effective government	4	40%				
Law enforcement and security	0	0%				
Individual rights, judicial processes and natural justice	6	60%				
Business interests of agencies and other persons	0	0%				
Environment, culture, economy and general matters	0	0%				
Secrecy provisions	0	0%				
Exempt documents under interstate Freedom of Information legislation	0	0%				
Total	10					

Table F: Timeliness							
	Number of applications*	% of Total					
Decided within the statutory timeframe (20 days plus any extensions)	8	89%					
Decided after 35 days (by agreement with applicant)	1	11%					
Not decided within time (deemed refusal)	0	0%					
Total	9						

Table G: Number of applications reviewed under Part 5 of the Act (by type of review and outcome						
	Decision varied	Decision upheld	Total	% of Total		
Internal review	2	1	3	100%		
Review by Information Commissioner*	0	0	0	0%		
Internal review following recommendation under section 93 of Act	0	0	0	0%		
Review by NCAT	0	0	0	0%		
Total	2	1	3			
% of Total	67%	33%				

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

Table H: Applications for review under Part 5 of the Act (by type of applicant)					
	Number of applications for review	% of Total			
Applications by access applicants	2	67%			
Applications by persons to whom information the subject of access application relates (see section 54 of the Act)	1	33%			
Total	3				

Table I: Applications transferred to other agencies					
	Number of applications transferred	% of Total			
Agency-Initiated Transfers	0	0%			
Applicant-Initiated Transfers	0	0%			
Total	0				

2021-2022 saw 382 informal applications received, processed and completed - a 21.6% decrease from the 471 applications received for 2020-2021.

# 23. Partnerships, co-operatives and joint ventures which the council was a party

#### **Internal Audit, North Shore Councils**

Mosman Council is a party to an agreement between Hunters Hill, Ku-ring-gai, Lane Cove, North Sydney and Strathfield councils to operate an internal audit function for the purpose of improving the effectiveness risk management, control and governance processes of the respective Councils. All Councils share the management and cost of the internal audit services provided under the agreement.

#### **Northern Sydney Regional Organisation of Councils (NSROC)**

NSROC is comprised of eight councils in the northern part of Sydney which have voluntarily come together to address regional issues, work co-operatively for the benefit of the region, and advocate on agreed regional positions and priorities. The eight member councils are Hornsby Shire, Hunters Hill, Ku-ring-gai, Lane Cove, Mosman, North Sydney, City of Ryde and Willoughby City. The objectives of NSROC as defined in the NSROC Constitution are as follows:

- 1. To strengthen the role of Local Government in regional affairs, particularly where the region may be affected by Commonwealth or New South Wales Government policies.
- 2. To ensure that as a region we are providing leadership and participating in the development of; sound urban infrastructure; economic infrastructure and employment opportunities.
- 3. To facilitate the integration of transport, human and environmental infrastructure projects that support opportunities that meet community and business needs.
- 4. To improve the quality and access to human services infrastructure.
- 5. To improve the quality and efficiency of Local Government service delivery throughout the Northern Sydney Region.
- 6. To ensure the organisation develops as a highly credible and cost-effective organisation

The NSROC Board meets four times a year and holds an annual one day conference. NSROC was established in 1986. It is an Incorporated Association governed by a Board established under its Constitution.

#### Shorelink co-operative library network

Mosman Council is a member of the Shorelink Co-operative Library Network together with the Councils of Lane Cove and North Sydney.

Shorelink provides the computerisation of library collection management services.

## 24. Privacy management plan

Council has adopted a Privacy Management Plan to accord with section 33 of the *Privacy and Personal Information Protection Act 1998* and the Privacy Code of Practice for Local Government. The Plan shows how Council incorporates the provisions of the Act into its everyday activities.

Council last reviewed and adopted the Privacy Management Plan on 6 March 2018 to ensure legislative compliance and that its provisions reflect current procedures and best practice.

During 2021-2022 Council received two requests to review the availability of personal information within documents related to development applications that are published on Council's website as open access information under Section 18 of the *Government Information (Public Access) Act 2009* and Schedule 1 of the *Government Information (Public Access) Regulation 2018*. One request was partially accommodated and one request was refused.

### 25. Public Interest Disclosures Act 1994

Section 6CA of the *Public Interest Disclosures Act 1994* requires Council to provide the NSW Ombudsman with information about Council's obligations in relation to public interest disclosures every six months. The Ombudsman received the following information from Council during 2021-2022:

Details	2021-2022	
Number of public officials who made public interest disclosures (performing their day to day functions)	0	
Number of public interest disclosures received (made by public officials performing their day to day functions)	0	
Of public interest disclosures received, how many were primarily about:		
Corrupt conduct	0	
Maladministration	0	
Serious and substantial waste	0	
Government information contravention	0	
Local government pecuniary interest contravention	0	
Number of public interest disclosures that have been finalised in this reporting period	0	
Have you established an internal reporting policy?	Yes	
Has the General Manager taken action to meet staff awareness obligations?		

#### The following actions were taken during 2021-2022

- Email message to all staff
- Links on intranet site
- Links on internet site
- Staff undertaking that they have read and understood your organisation's internal reporting policy
- Statement of commitment from the head of your organisation
- Protected interest disclosures awareness refresher training was last provided to all staff in May 2021, otherwise training is provided to all new staff upon induction into the organisation.

## 26. Companion Animals Act 1998

Mosman Council Rangers have an active role, which involves promoting not only the responsibilities when it comes to owning a Companion Animal, but also the responsibilities the pet owner has towards other members of the community.

Under the provisions of the Companion Animals Act 1998, Council's Rangers have the authority to manage issues relating to Companion Animals. This can include investigating dog attacks and nuisance animals, patrols in public areas to ensure owners compliance with laws such as leashing and picking up after their dogs and monitoring declarations of menacing or dangerous dogs.

Mosman Council places emphasis on the prompt and efficient handling of animal complaints or requests for assistance. When an animal such as a dog is not under effective control in a public place and no owner is present, Rangers are quick to attend and they may secure and impound the dog to avoid any safety concerns for our community.

We have quite high rates of dog ownership in Mosman Council Local Government area and our Officers want to make sure everyone is following the rules to ensure the safety of both residents and dogs.

Pound data statistics are collected monthly and lodged annually with the Office of Local Government

These are the statistics for the 2021-2022 financial year:

	Total Taken to the Pound 2021/2022	Surrendered to the Pound by Other Parties	Taken to Cremorne Vet by Council Ranger	Returned to their home by Council Ranger after being located roaming	
Dogs	7	0	6	5	
Cats	0	0	0	0	

		Released to Euthanased Sold Owners		İ	Re-homed with Rescue Organisations			
Dogs	0	0%	0	0%	0	0%	0	0%
Cats	0	0%	0	0%	0	0%	0	0%

#### **Education**

Council's Rangers continue to educate companion animal owners around responsible pet ownership. Council Rangers have instigated an enforcement programme around Dogs of leash in public areas with high visibility and when required are issuing Penalty Infringement Notices for dog off leash. Councils Rangers have observed an increase in dogs being walked off leash since COVID-19 Pandemic commenced in 2020.

Approximately 2000 letters were issued in June 2022 to companion animal owners reminding them to register their animals. This was a very successful audit and mail-out resulting in owners being educated along with their companion animals being registered. As part of the reminder to register companion animals, fact sheets on how to care for your animal also accompanying reminder letters.

Rangers continue to educate residents on the importance of maintaining current and accurate microchipping records

The NSW government announced free lifetime pet registration for people who adopt a rescue pet from council pounds and animal shelters to ensure more dogs and cats find a forever home. The announcement assists local councils to manage companion animals in their communities. Free lifetime pet registration is set to encourage prospective pet owners to 'adopt not shop' for a dog or cat and reduce the burden on council pounds and animal shelters.

Owners of cats not desexed by four months of age are required to pay an \$80 annual permit in addition to their one-off lifetime pet registration fee. This will create a stronger incentive to desex cats. Improving desexing rates also eases the burden on pounds and shelters, reduces euthanasia rates, and help to address concerns about feral, stray and roaming cats and their effect on wildlife.

Exemptions are in place for cats kept for breeding purposes by members of recognised breeding bodies and cats, which cannot be de-sexed for medical reasons. Council promotes the positive effects of de-sexing companion animals together with enforcing responsible pet ownership through media releases and information provided in rates notices.

Campaigns include seeking dog owners to have control over their dog when on private property and when being walked in public. Dog owners have also been reminded to clean up after their dog when out in a public place and ensure their dog is registered in NSW. Responsible pet ownership is advertised on Council's website including the benefits of de-sexing, with helpful links.

Owners of dogs of a restricted breed or formally declared to be dangerous are required to pay a \$195 annual permit, in addition to their one-off lifetime pet registration fee. This will serve as a further disincentive to owning high-risk dogs and encourage owners to better manage the behaviour of their animal.

#### **Impounding Facilities**

Council has a contract with Cremorne Vets to shelter, return to owner and re-homing of companion animals.

#### **Enforcement 2021-2022**

Mosman Councils Rangers received 23 customer requests relating to dog attacks being approximately 60% less than last financial year.

Council is required to report dog attacks to the Office of Local Government within 72 hours after the Council receives any relevant information.

Council's Rangers received 38 barking dog customer requests requiring Councils rangers to work closely with all parties to remedy the concerns - in some requests no further action could be takendue to insufficient evidence provided by the customer or Officers unable to establish a nuisance from the dog.

This number is significantly less than last financial year as residents start to return to onsite work arrangements and Ranger's education around responsible pet ownership.

Councils Rangers have instigated enforcement action in response to dog attacks and nuisance dog requests for the financial year, including the following:

Nuisance Orders issued	
Habitually at large in a public place	0
Endangers health of a person/animal	1
Dog noise	0
Defecating	0
Total	1
Declarations of Dangerous Dog	
Attacks on Persons	1
Attacks on Animals	0
Used for the purposes of hunting	0
Total	1
Declaration of Menacing Dog	
Attacked an animal - no serious injury or death	0
Displayed unreasonable aggression towards a person or animal	1
Total	1

In total, 13 Penalty Infringement Notices were issued for breaches pursuant to the *Companion Animals Act 1998* as follows:

Infringement	
Companion animal not registered as required	0
Fail to comply with prevention notice	0
Fail to comply with nuisance dog order	2
Owner failed to comply with dangerous dog control requirements	0
In charge of dog which rushes at/attacks/bites/harasses/chases any person/animal -not declared dangerous/menacing/restricted dog	1
Owner of dog which rushes at/attacks/bites/harasses/chases- not declared dangerous/menacing/restricted dog	1
Own dog uncontrolled in public place-not declared dangerous/menacing/ restricted dog	1
Own dog uncontrolled in public place- declared dangerous dog	0
Owner failed to prevent dog from escaping-not declared dangerous/menacing/restricted dog	8
Owner failed to prevent dog from escaping- declared dangerous dog	0

## **Funding**

Funding for Council's Companion Animal Management is absorbed within the general Compliance budget. All Rangers vehicles have been fitted with Dog handling equipment, dog scanners to ensure timely and accurate scanning along with managing Rangers' safety.

## Off-leash dog areas

Council provides six off-leash dog areas as follows:

- Rawson Park
- Lawry Plunkett Reserve (top of Plunkett Rd)
- Reid Park subject to restricted times
  - Spit Reserve subject to restricted times
  - Clifton Gardens Reserve, Sirius Park, Rosherville Reserve, Sirius Cove Beach, and Spit East/West Beach (subject to restricted and seasonal times)

## 27. Swimming Pools Act 1992

In 2013 the New South Wales Government made changes to the *Swimming Pools Act 1992* (the Act). The amendments were designed to enhance the Act, and to actively contribute to a reduction of drowning or near drowning immersions in New South Wales private backyard swimming pools, including spa pools.

#### The amendments to the Act include:

- A new online state-wide register of swimming pools
- Mandatory registration of swimming pools by owners
- A certification system of compliance for all New South Wales swimming pools with the ability of authorised Council officers and private Accredited Certifiers to undertake inspections
- Mandatory inspection of pools associated with multi-occupancy dwellings and tourist accommodation
- Mandatory compliance certification to be obtained for properties with swimming pools before they can be sold or leased (Extended to April 2016)
- Requirement for Councils to develop a locally appropriate and affordable inspection program in consultation with their communities
- Requirement for Councils to report annually on the number of swimming pool inspections undertaken and the level of compliance with the requirements

#### **Swimming Pool Inspection Program**

On 3 December 2013 at a meeting of Council, the Swimming Pool inspection Program was adopted. The program requires Council staff to inspect properties with Swimming Pools and Spas under the following circumstances:

- 1. Inspection as a result of a customer request
- 2. Inspection at the request of a pool owner
- 3. Inspection at the request of a pool owner sale or lease
- 4. Inspection of a tourist, visitor, multi occupancy development
- 5. Inspection of Development Applications, which have not been finalised
- 6. Referral and customer requests from Council's internal staff

There is a statutory obligation under the *Swimming Pools Act 1992* upon Council to inspect swimming pools in its area, in accordance with the adopted swimming pools inspection program. Inspections carried out on behalf of Council will be undertaken by authorised officers under the Act. It is the responsibility of all swimming pool owners to register their swimming pool on the Swimming pool register operated by the NSW Department of Local Government.

The Swimming Pool Inspection Program is relevant to all swimming pools regulated under the *Swimming Pools Act 1992.* A reference to a swimming pool also includes a spa pool. The inspection

program is designed to provide measures to identify non-compliant swimming pools, ensure upgrade works are carried out, and in the process raise swimming pool safety awareness.

#### **Current Overview**

- 1. Mosman LGA has 2446 swimming pools registered on NSW State Register
- 2. Swimming pool barriers are very rarely compliant on first inspection. A number of inspections are normally required to ensure that the swimming pool barrier is compliant with the Act and Regulations

The Record of inspections for the financial year 2021-2022 is as follows:

Inspections completed by Council	61
Number of pools registered on the NSW Register	2,446
Number of compliance certificate applications lodged	23
Referrals to Council from Private Certifiers as a result of non-complaint barrier <sup>1</sup>	37

<sup>1</sup> Not all referrals result or require councils to reinspect

Whilst the number of inspection and application has reduced compared to last reporting year this is due to an increase in private E1- Swimming Pool Certifiers whom are appointed by an owner to inspect and issue certificates of compliance or non-compliance, rather than Council. COVID-19 reduced number of inspections carried out and/or applications lodged.

## **Updates to Legislation:**

The Swimming Pools Regulation was revised in September 2018. The legislation made the following amendments and/or updates:

- Changes to wording on Resuscitation Charts including CPR instructions and active and responsible supervision requirements
- Lockable Spa Lids can be designed to fasten to spa or any other satisfactory location adjacent to the spa
- Requirement to display a Warning Notice during construction of new pools that seeks to prevent use of the pool until approved completion
- Introduction of additional fees for Council inspections on every pool inspection in lieu of a maximum of two inspections

#### **Education**

The implementation of the swimming pools inspection program has been underpinned by various educational opportunities including the dissemination of information through Councils website, mail outs to residents and agents along with media releases.

Leading into the summer months, Council participated in the Keep Watch Summer Partnership with Royal Life Saving Society, in which Council was provided with Promotional Resources.

In line with the Royal Life Saving Society 'Be Pool Safe' campaign, has developed a range of resources and public awareness materials to assist in raising awareness amongst backyard swimming pool owners and the broader community. Council's webpage has been updated to provide current information on the changes to the swimming pool laws and direct links to relevant websites, including the State Government Swimming Pool Register (www.swimmingpoolregister.nsw.gov.au), facts sheets and swimming pool checklists. Information has also been forwarded to the community through the Mosman daily and local media outlets.

## Resourcing

Two officers within Building Compliance Services are actively engaged in swimming pool safety amongst their broader roles and responsibilities.

The implementation of the swimming pools inspection program is believed to have had a significant effect on, not only raising the level of awareness of swimming pool safety issues within the community, but also to provide a practical continuing improvement in the level of safety for young children with an increased number of compliant swimming pools in Mosman area.

## 28. Environmental upgrade agreements

Council entered into no environmental upgrade agreements during 2021-2022 pursuant to Part 2A of the *Local Government Act 1993*.

# 29. Recovery threat abatement plans for fisheries

Council is not identified, in any recovery plans for threatened species, populations and ecological communities and threat abatement plans to manage key threatening processes, as being responsible for the implementation of measures included in a plan pursuant to Part 7A, Division 5 of the *Fisheries Management Act 1994*.

## 30. Carers Recognition Act 2010

Council received no carer's grant for any of its programs for carers during 2021-2022 and therefore has no reporting obligations under s 8(2) of the Carers Recognition Act 2010.

## 31. Disability Inclusion Act 2014

Council has had a productive year implementing its Disability Inclusion Action Plan (DIAP). The Plan was designed and has been implemented as a whole of Council planning tool to build on Council's capacity to become a strongly inclusive community. A copy of the report on achievements of the targets during 2021-2022 has been submitted to the Minister for Disability Services pursuant to s13(1) of the *Disability Inclusion Act 2014*.

Refer to Section 5 for the 2021-2022 Progress Report on implementing Disability Inclusion Action Plan 2017-2022.

## 32. Modern Slavery Act 2018

Section 428(4) of the *Local Government Act 1993*, requires Council from 1 July 2022 to include in their Annual Reports:

- a statement of the action taken by the council in relation to any issue raised by the Anti-slavery Commissioner during the year concerning the operations of the council and identified by the Commissioner as being a significant issue,
- a statement of steps taken 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.

Further, under Section 438ZE of the *Local Government Act 1993*, Council will also have a duty from 1 July 2022, to take reasonable steps to ensure goods and services procured are not the product of Modern Slavery within the meaning under section 5 of the Act.

In anticipation of the commencement of the risk management and reporting requirements to come into effect in 2022/23, Council has amended its Purchasing Management Corporate Practice and Procedure during 2021-2022 setting out the following requirements:

The Procuring Officer must consider any risks of Modern Slavery practices in the operations and supply chains used in the provision of the Goods and/or Services.

If at any time the Procuring Officer becomes aware of Modern Slavery practices in the operations and supply chains used in the performance of the Contract, the Procuring Officer must as soon as reasonably practicable take all reasonable actions to address this matter with the Contracted Party.

## **Section Three**

Financial Reports for the Year ended 30 June 2022 including Auditor's Report

ANNUAL FINANCIAL STATEMENTS for the year ended 30 June 2022



GENERAL PURPOSE FINANCIAL STATEMENTS for the year ended 30 June 2022



## General Purpose Financial Statements

for the year ended 30 June 2022

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#### **Overview**

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

Civic Centre, Mosman Square, MOSMAN, 2088

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

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

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

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

### General Purpose Financial Statements

for the year ended 30 June 2022

### **Understanding Council's Financial Statements**

#### Introduction

Each year NSW local governments are required to present audited financial statements to their council and community.

#### What you will find in the Statements

The financial statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2022.

The format of the financial statements is standard across all NSW Councils and complies with both the accounting and reporting requirements of Australian Accounting Standards and requirements as set down by the Office of Local Government.

#### **About the Councillor/Management Statement**

The financial statements must be certified by senior staff as 'presenting fairly' the Council's financial results for the year and are required to be adopted by Council – ensuring both responsibility for and ownership of the financial statements.

#### **About the Primary Financial Statements**

The financial statements incorporate five "primary" financial statements:

#### 1. The Income Statement

Summarises Council's financial performance for the year, listing all income and expenses. This statement also displays Council's original adopted budget to provide a comparison between what was projected and what actually occurred.

#### 2. The Statement of Comprehensive Income

Primarily records changes in the fair value of Council's Infrastructure, property, plant and equipment.

#### 3. The Statement of Financial Position

A 30 June snapshot of Council's financial position indicating its assets, liabilities and "net wealth".

#### 4. The Statement of Changes in Equity

The overall change for the year (in dollars) of Council's "net wealth".

#### 5. The Statement of Cash Flows

Indicates where Council's cash came from and where it was spent. This statement also displays Council's original adopted budget to provide a comparison between what was projected and what actually occurred.

#### **About the Notes to the Financial Statements**

The Notes to the Financial Statements provide greater detail and additional information on the five primary financial statements.

#### **About the Auditor's Reports**

Council's financial statements are required to be audited by the NSW Audit Office.

In NSW the auditor provides 2 audit reports:

- 1. an opinion on whether the financial statements present fairly the Council's financial performance and position, and
- 2. their observations on the conduct of the audit, including commentary on the Council's financial performance and financial position.

#### Who uses the Financial Statements?

The financial statements are publicly available documents and must be presented at a Council meeting between seven days and five weeks after the date of the audit report.

The public can make submissions to Council up to seven days subsequent to the public presentation of the financial statements.

Council is required to forward an audited set of financial statements to the Office of Local Government.

## General Purpose Financial Statements

for the year ended 30 June 2022

#### 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 04 October 2022.

Carolyn Corrigan

Mayor

09 September 2022

Dominic Johnson Vanessa Canepa

General Manager **Acting Responsible Accounting Officer** 09 September 2022

09 September 2022

Simon Menzies

09 September 2022

Councillor

## **Income Statement**

for the year ended 30 June 2022

Original unaudited budget			Actual	Actua
2022	\$ '000	Notes	2022	2021
	In a sure from a sudin via a su sustinue			
28,823	Income from continuing operations Rates and annual charges	B2-1	28,816	28,269
,	User charges and fees	B2-1	•	•
9,615 3,214	Other revenues	B2-2 B2-3	7,578 2,509	8,060 3,629
2,867	Grants and contributions provided for operating purposes	B2-3	3,211	2,938
3,849	Grants and contributions provided for capital purposes	B2-4	5,111	2,930 3,444
3,049	Interest and investment income	D2- <del>4</del>	155	3, <del>444</del> 114
3,450	Other income	B2-5	3,346	3.748
,	Net share of interests in joint ventures and associates	DZ-3	•	-, -
51	using the equity method		219	112
51,955	Total income from continuing operations		50,945	50,314
	Expenses from continuing operations			
18,807	Employee benefits and on-costs	B3-1	16,321	17,007
19,961	Materials and services	B3-2	18,738	20,032
198	Borrowing costs		246	272
5,630	Depreciation, amortisation and impairment of non-financial assets	B3-3	5,959	5,679
2,697	Other expenses	B3-4	2,629	3,619
500	Net loss from the disposal of assets		398	674
47,793	Total expenses from continuing operations		44,291	47,283
4,162	Operating result from continuing operations		6,654	3,031
	Net operating result for the year attributable to Co		6,654	3,031

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

## Statement of Comprehensive Income

for the year ended 30 June 2022

\$ '000	Notes	2022	2021
Net operating result for the year – from Income Statement		6,654	3,031
Other comprehensive income:  Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-5	54,521	(15,946)
Other comprehensive income – joint ventures and associates	_	(1)	(2)
Total items which will not be reclassified subsequently to the operating result		54,520	(15,948)
Total other comprehensive income (loss) for the year	_	54,520	(15,948)
Total comprehensive income (loss) for the year attributable to Council		61.174	(12.917)

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

## Statement of Financial Position

as at 30 June 2022

Current assets	\$ '000	Notes	2022	2021
Cash and cash equivalents Investments         C1-1 (1-100) (1-	ASSETS			
Investments	Current assets			
Receivables	Cash and cash equivalents	C1-1	14,163	9,995
Property    Investments	C1-2	11,000	5,000	
Total current assets         27,691         18,344           Non-current assets         Receivables         C1-4         262         354           Infrastructure, property, plant and equipment (IPPE)         C1-6         531,971         476,871           Investment property         C1-6         50,210         50,059           Intengible assets         188         204           Right of use assets         188         204           Inght of use assets         1,344         1,164           Total non-current assets         584,809         529,601           Total assets         612,500         547,945           LIABILITIES         2         1,334         1,164           Contract liabilities         23-1         12,950         11,325           Contract liabilities         23-2         1,738         1,084           Lease liabilities         23-2         1,738         1,084           Lease liabilities         23-3         1,278         1,249           Total current liabilities         23-3         1,278         1,249           Respectable provisions         23-3         5,715         3,993           Total current liabilities         23-3         5,715         3,993		C1-4	·	
Non-current assets   Receivables   C1-4   262   354     Infrastructure, property, plant and equipment (IPPE)   C1-5   531,971   476,871     Investment property   C1-6   50,210   50,059     Intangible assets   188   204     Right of use assets   834   949     Investments accounted for using the equity method   D2-3   1,344   1,164     Total non-current assets   584,809   529,601     Total assets   C1-6   C1-7     Total assets   C1-7   C1-7     Total assets   C				259
Receivables         C1-4         262         354           Infrastructure, property, plant and equipment (IPPE)         C1-5         531,971         476,871           Investment property         C1-6         50,210         50,505           Intangible assets         188         204           Right of use assets         834         949           Investments accounted for using the equity method         D2-3         1,344         1,164           Total non-current assets         612,500         547,945           LIABILITIES         Current liabilities         584,809         529,601           Current liabilities         C3-1         12,950         11,325           Contract liabilities         C3-2         1,738         1,084           Lease liabilities         C3-3         1,278         1,249           Employee benefit provisions         C3-3         3,949         4,358           Total current liabilities         662         841           Borrowings         C3-3         5,715         3,993           Ease liabilities         662         841           Borrowings         C3-3         5,715         3,993           Employee benefit provisions         C3-4         226         363	Total current assets		27,691	18,344
Infrastructure, property, plant and equipment (IPPE)         C1-6         531,971         476,871           Investment property         C1-6         50,210         50,059           Intangible assets         834         949           Investments accounted for using the equity method         D2-3         1,344         1,164           Total non-current assets         612,500         547,945           LIABILITIES           Current liabilities           Payables         C3-1         12,950         11,325           Contract liabilities         23-2         1,738         1,084           Lease liabilities         214         138           Borrowings         C3-3         1,278         1,249           Employee benefit provisions         C3-4         3,949         4,358           Total current liabilities         662         841           Non-current liabilities         662         841           Borrowings         C3-4         3,949         4,358           Total current liabilities         662         841           Borrowings         C3-4         2,66         363           Total inon-current liabilities         6,603         5,197           Total liabilit	Non-current assets			
Investment property         C1-6         50,210         50,059           Intangible assets         188         2.04           Right of use assets         834         949           Investments accounted for using the equity method         D2-3         1,344         1,164           Total non-current assets         584,809         529,601           Total assets         612,500         547,945           LIABILITIES           Current liabilities           Payables         C3-1         12,950         11,325           Contract liabilities         C3-2         1,738         1,084           Lease liabilities         214         138           Borrowings         C3-3         1,278         1,249           Employee benefit provisions         C3-4         3,949         4,358           Total current liabilities         662         841           Lease liabilities         662         841           Borrowings         C3-3         5,715         3,993           Employee benefit provisions         C3-4         226         363           Total non-current liabilities         C3-3         5,715         3,993           Employee benefit provisions		C1-4		
Intangible assets         188         204           Right of use assets         834         949           Investments accounted for using the equity method         D2-3         1,344         1,164           Total non-current assets         584,809         529,601           Total assets         612,500         547,945           LIABILITIES         Current liabilities           Payables         C3-1         12,950         11,325           Contract liabilities         C3-2         1,738         1,084           Lease liabilities         C3-3         1,278         1,249           Borrowings         C3-3         1,278         1,249           Engloyee benefit provisions         C3-4         3,949         4,358           Total current liabilities         20,129         18,154           Non-current liabilities         662         841           Borrowings         C3-3         5,715         3,993           Employee benefit provisions         C3-3         5,715         3,993           Total non-current liabilities         662         841           Borrowings         C3-3         5,715         3,993           Total inbilities         6,603         5,197	Infrastructure, property, plant and equipment (IPPE)	C1-5		
Right of use assets         834         949           Investments accounted for using the equity method         D2-3         1,344         1,164           Total non-current assets         584,809         529,601           Total assets         612,500         547,945           LIABILITIES         Current liabilities         3         12,950         11,325           Contract liabilities         C3-1         12,950         11,325           Contract liabilities         C3-2         1,738         1,084           Lease liabilities         214         138           Borrowings         C3-3         1,278         1,249           Employee benefit provisions         C3-4         3,949         4,358           Total current liabilities         8         662         841           Borrowings         C3-3         5,715         3,993           Employee benefit provisions         C3-3         5,715         3,993           Employee benefit provisions         C3-3         5,715         3,993           Total inabilities         26,732         23,351           Net assets         585,768         524,594           EQUITY           Accumulated surplus         C4-1         283,149 <td></td> <td>C1-6</td> <td></td> <td></td>		C1-6		
Investments accounted for using the equity method   Total non-current assets   Total non-current assets   S84,809   S29,601				
Total assets         584,809         529,601           Total assets         612,500         547,945           LIABILITIES         Current liabilities           Payables         C3-1         12,950         11,325           Contract liabilities         C3-2         1,738         1,084           Lease liabilities         C3-3         1,278         1,249           Employee benefit provisions         C3-3         1,278         1,249           Portal current liabilities         C3-4         3,949         4,358           Total current liabilities         662         841           Lease liabilities         662         841           Borrowings         C3-3         5,715         3,993           Employee benefit provisions         C3-4         226         363           Total non-current liabilities         C3-4         226         363           Total liabilities         26,732         23,351           Net assets         585,768         524,594           EQUITY         Accumulated surplus         C4-1         283,149         276,496           IPPE revaluation reserve         C4-1         302,619         248,098           Council equity interest				
Total assets         612,500         547,945           LIABILITIES         Current liabilities           Payables         C3-1         12,950         11,325           Contract liabilities         C3-2         1,738         1,084           Lease liabilities         214         138           Borrowings         C3-3         1,278         1,249           Employee benefit provisions         C3-4         3,949         4,358           Total current liabilities         862         841           Lease liabilities         662         841           Borrowings         C3-3         5,715         3,993           Employee benefit provisions         C3-4         226         363           Total non-current liabilities         662         841           Borrowings         C3-3         5,715         3,993           Employee benefit provisions         C3-4         226         363           Total non-current liabilities         6,603         5,197           Total liabilities         26,732         23,351           Net assets         585,768         524,594           EQUITY         Accumulated surplus         C4-1         302,619         248,098		D2-3		
LIABILITIES         Current liabilities       Current liabilities         Payables       C3-1       12,950       11,325         Contract liabilities       C3-2       1,738       1,084         Lease liabilities       214       138         Borrowings       C3-3       1,278       1,249         Employee benefit provisions       C3-4       3,949       4,358         Total current liabilities       662       841         Borrowings       C3-3       5,715       3,993         Employee benefit provisions       C3-3       5,715       3,993         Total non-current liabilities       26,603       5,197         Total liabilities       26,732       23,351         Net assets       585,768       524,594         EQUITY         Accumulated surplus       C4-1       283,149       276,496         IPPE revaluation reserve       C4-1       302,619       248,098         Council equity interest       585,768       524,594	Total non-current assets		584,809	529,601
Current liabilities         Payables       C3-1       12,950       11,325         Contract liabilities       C3-2       1,738       1,084         Lease liabilities       214       138         Borrowings       C3-3       1,278       1,249         Employee benefit provisions       C3-3       3,949       4,358         Total current liabilities       20,129       18,154         Lease liabilities       662       841         Borrowings       C3-3       5,715       3,993         Employee benefit provisions       C3-4       226       363         Total non-current liabilities       6,603       5,197         Total liabilities       26,732       23,351         Net assets       585,768       524,594         EQUITY         Accumulated surplus       C4-1       283,149       276,496         IPPE revaluation reserve       C4-1       302,619       248,098         IPPE revaluation reserve       585,768       524,594	Total assets		612,500	547,945
Contract liabilities         C3-2         1,738         1,084           Lease liabilities         214         138           Borrowings         C3-3         1,278         1,249           Employee benefit provisions         C3-4         3,949         4,358           Total current liabilities         20,129         18,154           Non-current liabilities         662         841           Borrowings         C3-3         5,715         3,993           Employee benefit provisions         C3-4         226         363           Total non-current liabilities         6,603         5,197           Total liabilities         26,732         23,351           Net assets         585,768         524,594           EQUITY           Accumulated surplus         C4-1         283,149         276,496           IPPE revaluation reserve         C4-1         302,619         248,098           Council equity interest         585,768         524,594	Current liabilities			
Lease liabilities         214         138           Borrowings         C3-3         1,278         1,249           Employee benefit provisions         C3-4         3,949         4,358           Total current liabilities         20,129         18,154           Non-current liabilities         862         841           Lease liabilities         662         841           Borrowings         C3-3         5,715         3,993           Employee benefit provisions         C3-4         226         363           Total non-current liabilities         6,603         5,197           Total liabilities         26,732         23,351           Net assets         585,768         524,594           EQUITY         Accumulated surplus         C4-1         283,149         276,496           IPPE revaluation reserve         C4-1         302,619         248,098           Council equity interest         585,768         524,594			·	•
Borrowings         C3-3         1,278         1,249           Employee benefit provisions         C3-4         3,949         4,358           Total current liabilities         20,129         18,154           Non-current liabilities         8         662         841           Borrowings         C3-3         5,715         3,993           Employee benefit provisions         C3-4         226         363           Total non-current liabilities         C3-4         226         363           Total liabilities         26,732         23,351           Net assets         585,768         524,594           EQUITY           Accumulated surplus         C4-1         283,149         276,496           IPPE revaluation reserve         C4-1         302,619         248,098           Council equity interest         585,768         524,594		C3-2	·	
Employee benefit provisions         C3-4         3,949         4,358           Total current liabilities         20,129         18,154           Non-current liabilities         8         662         841           Borrowings         C3-3         5,715         3,993           Employee benefit provisions         C3-4         226         363           Total non-current liabilities         6,603         5,197           Total liabilities         26,732         23,351           Net assets         585,768         524,594           EQUITY           Accumulated surplus         C4-1         283,149         276,496           IPPE revaluation reserve         C4-1         302,619         248,098           Council equity interest         585,768         524,594		C2 2		
Non-current liabilities         20,129         18,154           Non-current liabilities         8         9         8         8         9         8         9         8         9         8         9         9         8         9         9         8         9			·	
Non-current liabilities           Lease liabilities         662         841           Borrowings         C3-3         5,715         3,993           Employee benefit provisions         C3-4         226         363           Total non-current liabilities         6,603         5,197           Total liabilities         26,732         23,351           Net assets         585,768         524,594           EQUITY           Accumulated surplus         C4-1         283,149         276,496           IPPE revaluation reserve         C4-1         302,619         248,098           Council equity interest         585,768         524,594		03-4		
Lease liabilities       662       841         Borrowings       C3-3       5,715       3,993         Employee benefit provisions       C3-4       226       363         Total non-current liabilities       6,603       5,197         Total liabilities       26,732       23,351         Net assets       585,768       524,594         EQUITY       C4-1       283,149       276,496         IPPE revaluation reserve       C4-1       302,619       248,098         Council equity interest       585,768       524,594			20,129	18,154
Borrowings       C3-3       5,715       3,993         Employee benefit provisions       C3-4       226       363         Total non-current liabilities       6,603       5,197         Total liabilities       26,732       23,351         Net assets       585,768       524,594         EQUITY         Accumulated surplus       C4-1       283,149       276,496         IPPE revaluation reserve       C4-1       302,619       248,098         Council equity interest       585,768       524,594			662	9/1
Employee benefit provisions       C3-4       226       363         Total non-current liabilities       6,603       5,197         Total liabilities       26,732       23,351         Net assets       585,768       524,594         EQUITY         Accumulated surplus       C4-1       283,149       276,496         IPPE revaluation reserve       C4-1       302,619       248,098         Council equity interest       585,768       524,594		C3-3		
Total non-current liabilities         6,603         5,197           Total liabilities         26,732         23,351           Net assets         585,768         524,594           EQUITY         C4-1         283,149         276,496           IPPE revaluation reserve         C4-1         302,619         248,098           Council equity interest         585,768         524,594			·	
Net assets       585,768       524,594         EQUITY       C4-1       283,149       276,496         IPPE revaluation reserve       C4-1       302,619       248,098         Council equity interest       585,768       524,594				
Net assets         585,768         524,594           EQUITY         C4-1         283,149         276,496           IPPE revaluation reserve         C4-1         302,619         248,098           Council equity interest         585,768         524,594	Total liabilities		26,732	23,351
EQUITY         Accumulated surplus       C4-1       283,149       276,496         IPPE revaluation reserve       C4-1       302,619       248,098         Council equity interest       585,768       524,594	Net assets			
Accumulated surplus         C4-1         283,149         276,496           IPPE revaluation reserve         C4-1         302,619         248,098           Council equity interest         585,768         524,594				
IPPE revaluation reserve         C4-1         302,619         248,098           Council equity interest         585,768         524,594		C4 1	202 440	276 406
Council equity interest 585,768 524,594				
		07-1		
Total equity				
	Total equity		585,768	524,594

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

## Statement of Changes in Equity

for the year ended 30 June 2022

			2022			2021	
			IPPE			IPPE	
		Accumulated	revaluation	Total	Accumulated	revaluation	Total
\$ '000	Notes	surplus	reserve	equity	surplus	reserve	equity
Opening balance at 1 July		276,496	248,098	524,594	273,467	264,044	537,511
Net operating result for the year		6,654	_	6,654	3,031	_	3,031
Net operating result for year ended 30 June 2021		6,654		6,654	3,031	_	3,031
Other comprehensive income							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-5	_	54,521	54,521	_	(15,946)	(15,946)
Joint ventures and associates		(1)	_	(1)	(2)	_	(2)
Other comprehensive income		(1)	54,521	54,520	(2)	(15,946)	(15,948)
Total comprehensive income (loss)		6,653	54,521	61,174	3,029	(15,946)	(12,917)
Closing balance at 30 June		283,149	302,619	585,768	276,496	248,098	524,594

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

## Statement of Cash Flows

for the year ended 30 June 2022

Original unaudited budget 2022	\$ '000	Notes	Actual 2022	Actual 2021
2022	<b>V</b> 000	Notes	2022	2021
	Cash flows from operating activities			
	Receipts:			
28,718	Rates and annual charges		28,973	28,405
7,102	Grants and contributions		8,938	6,379
10,971	User charges and fees		8,197	8,817
5,603	Other		5,619	8,472
_	Bonds, deposits and retentions received		2,255	3,274
90	Interest received		123	108
(10.0=0)	Payments:		//a a a = \	(4= 4=0)
(18,950)	Payments to employees		(16,867)	(17,153)
(14,361)	Payments for materials and services		(17,781)	(23,259)
(187)	Borrowing costs		(246)	(272)
(7 659)	Bonds, deposits and retentions refunded Other		(1,293)	(2,652)
(7,658)		G1-1	(2,219)	(2,556)
11,328	Net cash flows from operating activities		15,699	9,563
	Cash flows from investing activities			
	Receipts:			
_	Sale of investments		6,000	8,000
_	Redemption of term deposits		35,000	49,000
_	Distributions received from joint ventures and associates		218	152
	Payments:			
_	Purchase of investments		(6,000)	(8,000)
_	Acquisition of term deposits		(41,000)	(53,000)
_	Purchase of investment property		(180)	(494)
(13,339)	Payments for IPPE		(7,217)	(6,347)
(13,339)	Net cash flows from investing activities		(13,179)	(10,689)
(10,000)	· ·		(10)110)	(10,000)
	Cash flows from financing activities			
	Receipts:			
3,000	Proceeds from borrowings		3,000	_
	Payments:			
(1,248)	Repayment of borrowings		(1,249)	(1,407)
	Principal component of lease payments		(103)	(98)
1,752	Net cash flows from financing activities		1,648	(1,505)
(050)	Not also as in each and each assistated		4.400	(0.004)
(259)	Net change in cash and cash equivalents		4,168	(2,631)
9,478	Cash and cash equivalents at beginning of year		9,995	12,626
9,219	Cash and cash equivalents at end of year	C1-1	14,163	9,995
5,210	,,,,			3,000
4 000	which have a transported and be and at a set of a few and	04.0	44.000	5.000
1,000	plus: Investments on hand at end of year	C1-2	11,000	5,000
10,219	Total cash, cash equivalents and investments		25,163	14,995

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

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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 04 October 2022. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

The principal accounting policies adopted in the preparation of these financial statements are set out below.

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

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the *Local Government Act 1993* (Act) and *Local Government (General) Regulation 2005* (Regulation), and the Local Government Code of Accounting Practice and Financial Reporting.

Council is a not for-profit entity.

The financial statements are presented in Australian dollars and are rounded to the nearest thousand dollars.

#### Historical cost convention

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

#### Significant accounting estimates and judgements

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Council's accounting policies.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Council and that are believed to be reasonable under the circumstances.

#### Critical accounting estimates and assumptions

Council makes estimates and assumptions concerning the future.

The resulting accounting estimates will, by definition, seldom equal the related actual results.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

- (i) estimated fair values of infrastructure, property, plant and equipment refer Note C1-5 Infrastructure, property, plant and equipment
- (ii) estimated fair values of investment properties refer Note C1-6 Investment Properties
- (iii) employee benefit provisions refer C3-4 Employee benefits provisions

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

(iv) Impairment of receivables

Council has made a significant judgement about the impairment of a number of its receivables – refer to Note C1-4 Receivables.

Council has made a significant judgement about the treatment of the Bridgepoint footbridge external signboard lease. The lease arrangement was entered into in 2020. It was originally classified as a VPA arrangement which required the income to be accounted for in the year in which the funds were received. Due to the timing of the payment, income was accounted for in the preceding period of the lease. Given the length of time the arrangement has been in place, it is more appropriate to treat the income as a lease payment. Under accounting standards, income is accounted for in the year the lease actually applies. As a consequence, the income which was received on 5 June 2022 which was predominantly related to a lease period in the 2022/23 financial year will be accounted for in the 2022/23 financial year.

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#### A1-1 Basis of preparation (continued)

#### 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.

The Consolidated Fund has been included in Council's financial statements.

#### Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the taxation authority. In this case it is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the taxation authority is included with other receivables or payables in the Statement of Financial Position.

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

#### Volunteer services

Council enjoys the assistance of volunteers in the Community Care and Art Gallery services. Council does not recognise these services in the Financial Statement as they would not be purchased if not donated.

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

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

Certain new accounting standards and interpretations (ie. pronouncements) have been published by the Australian Accounting Standards Board that are not mandatory for the 30 June 2022 reporting period.

Council has elected not to apply any of these pronouncements in these financial statements before their operative dates.

As at the date of authorisation of these financial statements Council does not consider that any of these new (and still to be applied) standards and interpretations are likely to have a material impact on the Council's future financial statements, financial position, financial performance or cash flows.

## 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.

moonic, expens	ics and assets no	ave been directly	attributed to tric	ionowing functions	o or activities. I	or those fallo	ions of activit	iles are provided in	NOTE DI-2.	
Incom	е	Expens	Expenses		Operating result		<b>Grants and contributions</b>		Carrying amount of assets	
2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	
806	810	1,882	1,875	(1,076)	(1,065)	691	594	18,021	13,166	
482	846	3,888	4,011	(3,406)	(3,165)	273	356	23,688	19,685	
				, , ,	,					
7,486	7,272	8,036	8,147	(550)	(875)	119	72	54,493	54,462	
_	2	_	864	_	(862)	_	2	15	4	
23,938	22,936	12,097	11,192	11,841	11,744	1,400	772	39,072	18,993	
15,170	17,998	12,578	15,106	2,592	2,892	5,677	4,289	414,410	374,966	
3,063	450	5,810	6,087	(2,747)	(5,637)	162	297	62,801	66,669	
50,945	50,314	44,291	47,282	6,654	3,032	8,322	6,382	612,500	547,945	
	7,486 - 23,938 15,170 3,063	Income       2022     2021       806     810       482     846       7,486     7,272       -     2       23,938     22,936       15,170     17,998       3,063     450	Income         Expens           2022         2021         2022           806         810         1,882           482         846         3,888           7,486         7,272         8,036           -         2         -           23,938         22,936         12,097           15,170         17,998         12,578           3,063         450         5,810	Income         Expenses           2022         2021           806         810         1,882         1,875           482         846         3,888         4,011           7,486         7,272         8,036         8,147           -         2         -         864           23,938         22,936         12,097         11,192           15,170         17,998         12,578         15,106           3,063         450         5,810         6,087	Income         Expenses         Operating           2022         2021         2022         2021         2022           806         810         1,882         1,875         (1,076)           482         846         3,888         4,011         (3,406)           7,486         7,272         8,036         8,147         (550)           -         2         -         864         -           23,938         22,936         12,097         11,192         11,841           15,170         17,998         12,578         15,106         2,592           3,063         450         5,810         6,087         (2,747)	Income         Expenses         Operating result           2022         2021         2022         2021         2022         2021           806         810         1,882         1,875         (1,076)         (1,065)           482         846         3,888         4,011         (3,406)         (3,165)           7,486         7,272         8,036         8,147         (550)         (875)           -         2         -         864         -         (862)           23,938         22,936         12,097         11,192         11,841         11,744           15,170         17,998         12,578         15,106         2,592         2,892           3,063         450         5,810         6,087         (2,747)         (5,637)	Income         Expenses         Operating result         Grants and conference           2022         2021         2022         2021         2022           806         810         1,882         1,875         (1,076)         (1,065)         691           482         846         3,888         4,011         (3,406)         (3,165)         273           7,486         7,272         8,036         8,147         (550)         (875)         119           -         2         -         864         -         (862)         -           23,938         22,936         12,097         11,192         11,841         11,744         1,400           15,170         17,998         12,578         15,106         2,592         2,892         5,677           3,063         450         5,810         6,087         (2,747)         (5,637)         162	Income 2022         Expenses 2021         Operating result 2022         Grants and contributions 2022         2021           806         810         1,882         1,875         (1,076)         (1,065)         691         594           482         846         3,888         4,011         (3,406)         (3,165)         273         356           7,486         7,272         8,036         8,147         (550)         (875)         119         72           -         2         -         864         -         (862)         -         2           23,938         22,936         12,097         11,192         11,841         11,744         1,400         772           15,170         17,998         12,578         15,106         2,592         2,892         5,677         4,289           3,063         450         5,810         6,087         (2,747)         (5,637)         162         297	2022         2021         2022         2023 <th< td=""></th<>	

#### B1-2 Components of functions or activities

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

#### A Caring and Inclusive Community

- · Assist residents to feel connected to thier community and each other
- · Ensure support is available for people in need
- Promote opportunities to acknowledge and embrace diversity

#### **A Culturally Rich and Vibrant Community**

- Celebrate Mosman's unique identity and heritage
- · Nurture cultural and creative endeavours
- Provide further opportunities to laugh, learn and play

#### **An Attractive and Sustainable Environment**

- · Protect and enhance Mosman's natural areas and local biodiversity
- Use and encourage sustainable practices
- · Effectively manage parklands for community use

#### **An Informed and Engaged Community**

- · Actively involve the community in planning and delivering Mosman's future
- · Deliver community information that is accurate and readily available
- · Ensure the community knows how and why decisions are made

#### A Business-Friendly Community with Sound, Independent Civic Leadership

- · Council delivers high quality, convenient service to customers
- · Utilise local and regional partnerships to benefit Mosman
- · Provide support for business precincts and the local economy

#### Well Designed, Livable and Accessible Places

- · Enhance daily life by providing high quality public infrastructure and public spaces
- · Value and strengthen the special aesthetic qualities of Mosman
- · Improve access for everyone to, from and within Mosman

#### A Healthy and Active Village Lifestyle

- Protect and enhance Mosman's village atmosphere
- Support active, healthy lifestyle
- Facilitate safe environments for everyday living

#### B2 Sources of income

## B2-1 Rates and annual charges

\$ '000	2022	2021
Ordinary rates		
Residential	19,485	19,107
Business	1,980	1,936
Less: pensioner rebates (mandatory)	(110)	(115)
Rates levied to ratepayers	21,355	20,928
Pensioner rate subsidies received	54	58
Total ordinary rates	21,409	20,986
<b>Annual charges</b> (pursuant to s.496, s.496A, s.496B, s.501 & s.611)		
Domestic waste management services	7,162	7,037
Stormwater management services	239	239
Section 611 charges	23	25
Less: pensioner rebates (mandatory)	(40)	(41)
Less: pensioner rebates (Council policy)	(7)	(7)
Annual charges levied	7,377	7,253
Pensioner subsidies received:		
<ul> <li>Domestic waste management</li> </ul>	30	30
Total annual charges	7,407	7,283
Total rates and annual charges	28,816	28,269

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

#### **Accounting policy**

Rates and annual charges are recognised as revenue at the beginning of the rating period to which they relate. Prepaid rates are recognised as a financial liability until the beginning of the rating period.

Pensioner rebates relate to reductions in rates and certain annual charges for eligible pensioners' place of residence in the local government council area that are not subsidised by the NSW Government.

Pensioner rate subsidies are received from the NSW Government to provide a contribution towards the pensioner rebates and are recognised within the underlying revenue item based on their substance.

### B2-2 User charges and fees

\$ '000	Timing	2022	2021
Specific user charges			
(per s.502 - specific 'actual use' charges)			
Domestic waste management services	2	140	123
Total specific user charges		140	123
Other user charges and fees			
(i) Fees and charges – statutory and regulatory functions (per s.608)			
Planning and building regulation	2	888	835
Regulatory fees	2	167	194
Section 10.7 certificates (EP&A Act)	2	120	114
Section 603 certificates	2	91	90
Total fees and charges – statutory/regulatory		1,266	1,233
(ii) Fees and charges – other (incl. general user charges (per s.608))			
Recycling income (non-domestic)	1	58	_
Parking fees – on street	2	2,175	2,442
Parking fees – foreshore	2	1,403	1,579
Parking permits – foreshore and resident schemes	1	468	501
Restoration charges	1	176	153
Development related road and footpath fees	1	569	516
Community Services, Cultural Services and Library	2	365	433
Regulation Fees use of roads, footpaths and verges	1	408	445
Fees for use of parks, sports and other facilities	1	359	459
Other	2	191	176
Total fees and charges – other		6,172	6,704
Total other user charges and fees	_	7,438	7,937
Total user charges and fees		7,578	8,060
Timing of revenue recognition for user charges and fees			
User charges and fees recognised over time (1)		2,038	2,073
User charges and fees recognised at a point in time (2)		5,540	5,987
Total user charges and fees		7,578	8,060

#### **Accounting policy**

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

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service or in some cases, 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 parking permits - foreshore and resident scheme, the fee is recognised on a straight-line basis over the expected life of the permit.

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

#### B2-3 Other revenues

\$ '000	Timing	2022	2021
Fines	2	2,330	3,365
Other	1	105	191
Workers compensation insurance incentives	1	74	73
Total other revenue		2,509	3,629

#### Timing of revenue recognition for other revenue

continued on next page ... Page 17 of 69

## B2-3 Other revenues (continued)

\$ '000	Timing	2022	2021
Other revenue recognised over time (1)		179	264
Other revenue recognised at a point in time (2)		2,330	4,246
Total other revenue		2,509	4,510

#### Accounting policy for other revenue

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

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

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

#### B2-4 Grants and contributions

\$ '000	Timing	Operating 2022	Operating 2021	Capital 2022	Capital 2021
General purpose grants and non-developer					
contributions (untied)					
General purpose (untied)					
Current year allocation					
Financial assistance – general component	2	185	327	_	_
Financial assistance – local roads component	2	335	115	_	_
Payment in advance - future year allocation					
Financial assistance – general component	2	599	350	_	_
Financial assistance – local roads component	2	200	123	_	_
Amount recognised as income during current					
year		1,319	915		
Special purpose grants and non-developer					
contributions (tied)					
Cash contributions					
Previously specific grants:					
Pensioners' rates subsidies:					
Aged care	2	598	591	_	_
Child care	2	_	3	_	_
Economic development	1	_	2	_	_
Employment and training programs	1	_	33	_	_
Environmental programs	1	61	72	112	8
Heritage and cultural		10	_	_	_
Library	2	82	79	_	_
Library – special projects	1	79	69	_	61
LIRS subsidy	2	14	42	_	_
Recreation and culture	1	45	174	450	236
Storm/flood damage		_	_	25	_
Street lighting		107	_	_	_
Transport (roads to recovery)	1	88	_	_	_
Transport (other roads and bridges funding)	2	50	299	100	1,304
Other specific grants		_	_	56	_
Previously contributions:					
Community services	1	2	1	_	_
Heritage/cultural		_	_	2,554	_
Recreation and culture	1	_	_	323	65
Transport for NSW contributions (regional roads, block					
grant)	2	71	157	-	_
Other (youth programs)		3	_	-	_

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## B2-4 Grants and contributions (continued)

\$ '000	Timing	Operating 2022	Operating 2021	Capital 2022	Capital 2021
Total special purpose grants and non-developer contributions – cash		1,210	1,522	3,620	1,674
Non-cash contributions Recreation and culture Total other contributions – non-cash	2				169 169
Total special purpose grants and non-developer contributions (tied)		1,210	1,522	3,620	1,843
Total grants and non-developer contributions		2,529	2,437	3,620	1,843
Comprising:  - Commonwealth funding  - State funding  - Other funding		1,715 812 2	1,886 393 158	550 3,070 —	412 1,262 169
		2,529	2,437	3,620	1,843

## **Developer contributions**

\$ '000 N	lotes	Timing	Operating 2022	Operating 2021	Capital 2022	Capital 2021
<u>-</u>	F4		-	-	-	
(s7.4 & s7.11 - EP&A Act, s64 of the LGA):						
Cash contributions						
S 7.4 – contributions using planning						
agreements		2	682	501	_	_
S 7.12 – fixed development consent levies		2	_	_	1,491	1,601
Total contributions			682	501	1,491	1,601
Total grants and contributions			3,211	2,938	5,111	3,444
Timing of revenue recognition for grants and contributions						
Grants and contributions recognised over time (1)	)		_	_	_	_
Grants and contributions recognised at a point in	,					
(2)			3,211	2,938	5,111	3,444
Total grants and contributions			3,211	2,938	5,111	3,444

## Unspent grants and contributions

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

\$ '000	Operating 2022	Operating 2021	Capital 2022	Capital 2021
Unspent grants and contributions Unspent funds at 1 July	63	173	1,346	116
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	_	_	_	_

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#### B2-4 Grants and contributions (continued)

\$ '000	Operating 2022	Operating 2021	Capital 2022	Capital 2021
Add: Funds received and not recognised as				
revenue in the current year	283	63	1,694	1,346
<b>Less:</b> Funds recognised as revenue in previous years that have been spent during the				
reporting year	(15)	(173)	(144)	(116)
Unspent funds at 30 June	331	63	2,896	1,346
Unspent capital grants.				
Contributions				
Unspent funds at 1 July	160	1,657	2,408	_
Add: contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions	752	1,601	1,491	
Less: contributions recognised as revenue in previous years that have been spent	132	1,001	1,431	_
during the reporting year	(214)	(690)	(1,216)	_
Unspent contributions at 30 June	698	2,568	2,683	_

#### **Accounting policy**

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

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

The performance obligations vary according to the agreement but include provision of a service or reaching milestone events when when building new infrastructure assets. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

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

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

#### **Capital grants**

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

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

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

#### **Developer contributions**

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

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

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

#### Other grants and contributions

#### B2-4 Grants and contributions (continued)

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

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

#### B2-5 Other income

\$ '000	Notes	2022	2021
Fair value increment on investment properties			
Fair value increment on investment properties		151	_
Total fair value increment on investment properties	C1-6	151	_
Rental income Investment properties Lease income (excluding variable lease payments not dependent on an			
index or rate)		1,745	1,666
Total Investment properties		1,745	1,666
Other lease income			
Other Property Leases		1,450	2,082
Total other lease income	_	1,450	2,082
Total rental income	C2-1	3,195	3,748
Total other income		3,346	3,748

#### Description

Where the revenue is earned for the provision of specified goods/ services under an enforceable contract, revenue is recognised when or as the obligations are satisfied. Statutory fees and fines are recognised as revenue when the service has been provided, the payment is received or when the penalty has been applied, whichever occurs first. Other revenue is recorded when the payment is due, the value of the payment is notified, or the payment is received, whichever occurs first.

## B3 Costs of providing services

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

\$ '000	2022	2021
Salaries and wages	13,309	13,323
Employee termination costs (where material – other than vested leave paid)	58	63
Employee leave entitlements (ELE)	1,049	1,679
Superannuation – defined contribution plans	1,457	1,399
Superannuation – defined benefit plans	128	225
Workers' compensation insurance	268	283
Fringe benefit tax (FBT)	52	35
Total employee costs expensed	16,321	17,007
Number of 'full-time equivalent' employees (FTE) at year end	149	157
Number of 'full-time equivalent' employees (FTE) at year end (incl. vacancies)	164	167

#### **Accounting policy**

Employee benefit expenses are recorded when the service has been provided by the employee.

#### Retirement benefit obligations

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.

#### Superannuation plans

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.

#### B3-2 Materials and services

\$ '000	Notes	2022	2021
Raw materials and consumables		30	42
- Aged services		177	165
<ul> <li>Art Gallery and Community Centre</li> </ul>		168	232
- Bushcare		432	442
- Childrens Services		2	9
- Cleansing		211	144
- Companion Animal Control		25	23
<ul> <li>Communications and Events</li> </ul>		160	97
- Consultancies		51	7
<ul> <li>Development assessment and urban planning</li> </ul>		474	543
- Finance Contractors		13	34
- Infrastructure		2,077	2,880
- Internal audit		94	97
– Library		169	222
<ul> <li>Parks, gardens and civic spaces</li> </ul>		1,993	1,650
- Plant running		91	73
- Recreational facilities		209	590
- Recruitment expenses		7	4
- Structures		1,992	1,871
- Swim Centre Management		180	178
- Tree pruning/removal		_	16
- Temp Staff and Agency Casuals		4	106
- Waste management		4,166	4,420
- Youth Services		14	31
<ul> <li>Other contractor and consultancy costs</li> </ul>		171	234

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## B3-2 Materials and services (continued)

<u>\$ '000</u>	Notes	2022	2021
Audit Fees	E2-1	59	54
Infringement notice contract costs (SEINS)		286	396
Councillor and Mayoral fees and associated expenses	E1-2	201	197
Advertising		197	144
Bank charges		207	154
Computer software charges		1,343	1,204
Electricity and heating		481	325
Insurance		787	673
Postage		76	64
Street lighting		105	135
Subscriptions and publications		139	130
Telephone and communications		86	75
Travel expenses		365	376
Training costs (other than salaries and wages)		86	50
Other expenses		189	258
Catering		34	47
Equipment maintenance		30	19
Leases – property		55	49
Water		147	165
Plant Hire		_	_
Legal expenses:			
<ul> <li>Legal expenses: planning and development</li> </ul>		436	716
<ul><li>Legal expenses: other</li></ul>		257	386
Expenses from leases of low value assets		213	209
Printing		44	90
Other		5	6
Total materials and services	_	18,738	20,032

**Accounting policy**Expenses are recorded on an accruals basis as the Council receives the goods or services.

#### B3-3 Depreciation, amortisation and impairment of non-financial assets

\$ '000	Notes	2022	2021
Depreciation and amortisation			
Plant and equipment		182	175
Office equipment		142	109
Furniture and fittings		22	18
Land improvements (depreciable)		11	11
Infrastructure:	C1-5		
– Buildings – non-specialised		654	626
– Buildings – specialised		335	378
- Roads		2,416	2,407
- Footpaths		488	269
- Stormwater drainage		492	492
<ul> <li>Other open space/recreational assets</li> </ul>		856	840
Right of use assets		115	115
Other assets:			
<ul> <li>Library books</li> </ul>		230	224
Intangible assets		16	15
Total depreciation, amortisation and impairment for			
non-financial assets		5,959	5,679

#### **Accounting policy**

#### B3-3 Depreciation, amortisation and impairment of non-financial assets (continued)

#### **Depreciation and amortisation**

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

#### Impairment of non-financial assets

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

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

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

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

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

#### B3-4 Other expenses

\$ '000	Notes	2022	2021
Impairment of receivables			
Other		334	313
Total impairment of receivables	C1-4	334	313
Fair value decrement on investment properties			
Fair value decrement on investment properties			955
Total fair value decrement on investment properties	C1-6		955
Other			
Contributions/levies to other levels of government			
<ul> <li>Department of planning levy</li> </ul>		222	219
<ul> <li>NSW fire brigade levy</li> </ul>		740	887
– Waste levy		1,101	1,010
Donations, contributions and assistance to other organisations (Section 356)		232	235
Total other expenses		2,629	3,619

#### **Accounting policy**

Other expenses are recorded on an accruals basis when Council has an obligation for the expenses.

Impairment expenses are recognised when identified.

### B4 Performance against budget

#### B4-1 Material budget variations

Council's original budget was adopted by the Council on 01/06/2021 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

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

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

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

\$ '000 Revenues	2022 Budget	2022 Actual	2022 Variance		
		3.00.01			
Rates and annual charges	28,823	28,816	(7)	0%	U
User charges and fees	9,615	7,578	(2,037)	(21)%	U

Variation in User Charges and Fees was due to lower than budgeted income from commercial property leases and bus shelter advertising (\$1.4m). During the lockdown, Council has provided grant relief packages with a total value of \$0.640m to its commercial; lessees, licensees and waives rent and fees based on the reduction in turnover suffered by these businesses due to the impact of COVID -19. Changes in the accounting treatment relating to the lease of the Bridgepoint footbridge's signboard also accounted for \$0.657m of the variance.

Furthermore, revenue from statutory and regulatory fees and Permits were also affected by the pandemic by \$0.292m and \$0.380 respectively.

Other revenues 3,214 2,509 (705) (22)% U

The unfavourable variance was mainly due to lower parking fines revenue than anticipated due to the impact of adverse weather and Covid lockdown restrictions (\$0.744m).

Operating grants and contributions 2,867 3,211 344 12% F

Council received an advance FAG payment for the 2022-23 financial year of \$0.799m which was not anticipated in the original budget.

Capital grants and contributions 3,849 5,111 1,262 33% F

Council received a \$2.3m capital grant from NSW public space legacy program which was higher than anticipated in the original budget.

Interest and investment revenue 86 155 69 80% F

The impact of COVID-19 on the financial market was less than anticipated at the time the budget was prepared.

 Other income
 3,450
 3,346
 (104)
 (3)%
 U

 Joint ventures and associates – net profits
 51
 219
 168
 329%
 F

Dividend and value increments received from Kimbriki's investment were higher than originally budgeted.

#### **Expenses**

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### B4-1 Material budget variations (continued)

\$ '000	2022	2022	2022		
	Budget	Actual	Variance		
Employee benefits and on-costs	18,807	16,321	2,486	13%	F

Significant savings were achieved in employee costs with a staff replacement freeze and action to reduce excess leave liabilities.

Materials and services	19,961	18,738	1,223	6%	F
Borrowing costs	198	246	(48)	(24)%	U

Actuals include the Interest on Right-of-Use leases assets (\$0.035m) which were originally budgeted for as operating leases under the Material & Services expense category.

Depreciation, amortisation and impairment of non-financial assets	5,630	5,959	(329)	(6)%	U
Other expenses	2,697	2,629	68	3%	F
Net losses from disposal of assets	500	398	102	20%	F

Actual loss on disposal of infrastructure asset renewals, mainly Roads, Stormwater and Open Spaces, were lower than originally budgeted.

#### Statement of cash flows

Cash flows from operating activities	11,328	15,699	4.371	39% F
each none from operating activities	,	. 0,000	.,	00/0

Operating cash flow was better than budgeted because Council received an advance FAG payment, grants received for the Public space legacy program were also higher than expected, and proactive cost control generated expenditure savings. Savings included below budgeted employee costs achieved by carefully managing staffing level and leave to ensure they were alighted with service requirements.

Cash flows from investing activities	(13,339)	(13,179)	160	(1)%	F
Cash flows from financing activities	1,752	1,648	(104)	(6)%	U

# C Financial position

# C1 Assets we manage

# C1-1 Cash and cash equivalents

\$ '000	2022	2021
Cash assets		
Cash on hand and at bank	1,163	1,995
Cash equivalent assets	,	
- Short-term deposits	13,000	8,000
Total cash and cash equivalents	14,163	9,995

# **Accounting policy**

For Statement of Cash Flow presentation purposes, cash and cash equivalents include: cash on hand; deposits held at call with financial institutions; other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value; and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the Statement of Financial Position.

## C1-2 Financial investments

	2022	2022	2021	2021
\$ '000	Current	Non-current	Current	Non-current
Debt securities at amortised cost				
Long term deposits	11,000	_	5,000	_
Total	11,000		5,000	_
Total financial investments	11,000		5,000	
Total cash assets, cash equivalents and				
investments	25,163		14,995	

#### **Accounting policy**

Financial instruments are recognised initially on the date that the Council becomes party to the contractual provisions of the instrument

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

#### **Financial assets**

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

#### Classification

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

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

Financial assets are not reclassified subsequent to their initial recognition.

#### **Amortised cost**

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. Term deposits with an initial term of more than 3 months are classified as investments rather than cash and cash equivalents.

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

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# C1-2 Financial investments (continued)

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

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

	2022	2021
Externally restricted cash,		
investments		
eash, cash equivalents and investments	25,163	14,995
xternally restricted cash, cash equivalents and investments  cash equivalents and investments not subject to external	(9,233)	(6,686)
tions	15,930	8,309
al restrictions al restrictions – included in liabilities I restrictions included in cash, cash equivalents and investments above compris	e:	
purpose unexpended grants – general fund	477	361
al restrictions – included in liabilities	477	361
al restrictions – other I restrictions included in cash, cash equivalents and investments above e:		
per contributions – general	3,948	3,204
	2,750	1,048
· ·		2,073
		6,325 6,686
		specific use
	2022	2021
Internal allocations		
cash equivalents and investments not subject to external tions	15,930	8,309
ternally restricted cash, cash equivalents and investments	(6,118)	(4,942)
ricted and unallocated cash, cash equivalents and investments	9,812	3,367
al allocations une, Council has internally allocated funds to the following:		
s, retentions and bonds	3,712	3,672
ees leave entitlement	936	944
works	145	145
	1,000	_
·		181
The first and called the second secon	0,118	4,942
	cash equivalents and investments  ash, cash equivalents and investments  ash, cash equivalents and investments  ash equivalents and investments not subject to external tions  all restrictions  all restrictions — included in liabilities I restrictions included in cash, cash equivalents and investments above comprise purpose unexpended grants — general fund all restrictions — included in liabilities  all restrictions — other I restrictions included in cash, cash equivalents and investments above estence in the contributions — general expurpose unexpended grants (recognised as revenue) — general fund in the contributions — general expurpose unexpended grants (recognised as revenue) — general fund in the contributions — other external restrictions  ash equivalents and investments subject to external restrictions are those which include to a restriction placed by legislation or third-party contractual agreement in the contributions  cash equivalents and investments not subject to external tions  ternally restricted cash, cash equivalents and investments ricted and unallocated cash, cash equivalents and investments and inv	Externally restricted cash, cash equivalents and investments  ash, cash equivalents and investments  ash, cash equivalents and investments  ash, cash equivalents and investments  cash equivalents and investments and investments  cash equivalents and investments not subject to external tions  al restrictions  al restrictions included in liabilities I restrictions included in cash, cash equivalents and investments above comprise:  purpose unexpended grants – general fund al restrictions – included in liabilities  al restrictions – other I restrictions included in cash, cash equivalents and investments above e:  per contributions – general purpose unexpended grants (recognised as revenue) – general fund 2,750 ic waste management al restrictions – other xternal restrictions – other xternal restrictions 9,233  ash equivalents and investments subject to external restrictions are those which are only available for notified to a restriction placed by legislation or third-party contractual agreement.  2022  Internal allocations  cash equivalents and investments not subject to external testrictions are those which are only available for notified and unallocated cash, cash equivalents and investments  included and unallocated cash, cash equivalents and investments  included and unallocated cash, cash equivalents and investments  included in a internally allocated funds to the following:  s, retentions and bonds  as, retentions and bond

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

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

\$ '000		2022	2021
(c)	Unrestricted and unallocated		
Unrest	ricted and unallocated cash, cash equivalents and investments	9,812	3,367

#### C1-4 Receivables

	2022	2022	2021	2021
\$ '000	Current	Non-current	Current	Non-current
Rates and annual charges	522	239	545	331
Interest and extra charges	78	_	79	_
User charges and fees	800	_	881	_
Accrued revenues				
<ul> <li>Interest on investments</li> </ul>	39	_	6	_
<ul> <li>Other income accruals</li> </ul>	429	_	921	_
Government grants and subsidies	337	_	837	_
Loans to non-profit organisations	_	23	_	23
Net GST receivable	307	_	303	_
Total	2,512	262	3,572	354
Less: provision for impairment				
User charges and fees	(202)	_	(202)	_
Other debtors	(41)	_	(280)	_
Total provision for impairment –				
receivables	(243)		(482)	_
Total net receivables	2,269	262	3,090	354
\$ '000			2022	2021
Movement in provision for impairment o	f receivables			
Balance at the beginning of the year (calculated		AASB 139)	482	482
– previous impairment losses reversed		,	(239)	_
Balance at the end of the year			243	482

#### **Accounting policy**

Receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment. Receivables are generally due for settlement within 30 days.

#### **Impairment**

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

When determining whether the credit risk of a financial asset has increased significantly since initial recognition, and when estimating ECL, the Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on Council's historical experience and informed credit assessment, and including forward-looking information.

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

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

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

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

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

Council uses the simplified approach for trade receivables where the expected lifetime credit losses are recognised on day 1.

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

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# C1-4 Receivables (continued)

The Council writes off a trade receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery, e.g. when the debtor has been placed under liquidation or has entered into bankruptcy proceedings, or when the receivables are over 5 years past due, whichever occurs first.

None of the receivables that have been written off are subject to enforcement activity.

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

Rates and annual charges outstanding are secured against the property.

# C1-5 Infrastructure, property, plant and equipment

By aggregated asset class		At 1 July 2021		Asset movements during the reporting period				At 30 June 2022				
\$ '000	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals <sup>1</sup>	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
Capital work in progress	1,708	_	1,708	2,478	560	_	_	(140)	_	4,606	_	4,606
Plant and equipment	1,358	(692)	666	174	5	_	(182)	_	_	1,528	(878)	650
Office equipment	849	(331)	518	46	64	_	(142)	_	_	897	(469)	428
Furniture and fittings	192	(71)	121	123	_	_	(22)	_	_	315	(93)	222
Art collection	5,886	_	5,886	_	9	_	_	_	_	5,895	_	5,895
Land:												
<ul> <li>Operational land</li> </ul>	152,040	_	152,040	_	_	_	_	_	34,635	186,675	_	186,675
<ul> <li>Community land</li> </ul>	31,282	_	31,282	_	_	_	_	_	_	31,282	_	31,282
<ul><li>Crown land</li></ul>	39,656	_	39,656	_	_	_	_	_	_	39,656	_	39,656
Land improvements – depreciable	1,053	(154)	899	_	_	_	(11)	_	_	1,054	(165)	889
Infrastructure:												
<ul> <li>Buildings – non-specialised</li> </ul>	50,494	(13,218)	37,276	110	34	_	(654)	28	2,023	53,479	(14,659)	38,820
<ul> <li>Buildings – specialised</li> </ul>	23,349	(6,296)	17,053	27	_	(5)	(335)	_	1,685	24,745	(6,319)	18,426
– Roads	179,722	(87,622)	92,100	1,336	_	(184)	(2,416)	11	7,780	187,816	(89,186)	98,630
– Footpaths	22,362	(6,805)	15,557	1,096	_	(22)	(488)	_	_	23,083	(6,939)	16,144
<ul> <li>Stormwater drainage</li> </ul>	69,021	(19,841)	49,180	139	_	(11)	(492)	_	5,266	75,103	(21,021)	54,082
<ul> <li>Other open space/recreational</li> </ul>												
assets	46,848	(14,703)	32,145	357	-	(176)	(855)	100	3,132	52,983	(18,280)	34,703
<ul> <li>Other infrastructure</li> </ul>	_	_	_	-	-	_	(1)	-	-	-	-	-
Other assets:												
<ul> <li>Heritage collections</li> </ul>	13	_	13	-	-	_	_	_	-	13	-	13
<ul> <li>Library books</li> </ul>	1,563	(817)	746	192	-	_	(230)	_	-	1,755	(1,047)	708
- Other	60	(35)	25	117						177	(35)	142
Total infrastructure, property, plant and equipment	627,456	(150,585)	476,871	6,195	672	(398)	(5,828)	(1)	54,521	691,062	(159,091)	531,971

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

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

By aggregated asset class		At 1 July 2020				Asset moveme	ents during the re	porting period				At 30 June 2021	
\$ '000	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals 1	Additions new assets	Carrying value of disposals	Depreciation expense	WIP 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	1,308	_	1,308	2,218	154	_	_	(1,972)	_	_	1,708	_	1,708
Plant and equipment	1,480	(794)	686	155	_	_	(175)	_	_	_	1,358	(692)	666
Office equipment	715	(282)	433	75	119	_	(109)	_	_	_	849	(331)	518
Furniture and fittings	312	(179)	133	6	_	_	(18)	_	_	_	192	(71)	121
Art collection	5,959		5,959	_	219	_	_	_	(292)	_	5,886	_	5,886
Land:									,				
– Operational land	152,040	_	152,040	_	_	_	_	_	_	_	152,040	_	152,040
– Community land	31,282	_	31,282	_	_	_	_	_	_	_	31,282	_	31,282
Land improvements – depreciable	1,053	(143)	910	_	_	_	(11)	_	-	_	1,053	(154)	899
– Crown land	39,656	_	39,656	_	_	_		_	-	_	39,656	` _	39,656
Infrastructure:													
– Buildings – non-specialised	52,123	(13,806)	38,317	160	_	(15)	(626)	5	(565)	_	50,494	(13,218)	37,276
– Buildings – specialised	23,908	(6,671)	17,237	105	_	(314)	(378)	1,755	(1,352)	_	23,349	(6,296)	17,053
– Roads	194,378	(86,823)	107,555	1,028	_	(186)	(2,407)	135	(14,028)	_	179,722	(87,622)	92,100
– Footpaths	20,577	(5,382)	15,195	294	_	(18)	(269)	40	_	315	22,362	(6,805)	15,557
– Stormwater drainage	69,021	(19,879)	49,142	533	_	(3)	(492)	_	-	_	69,021	(19,841)	49,180
<ul> <li>Other open space/recreational</li> </ul>		, ,				. ,	, ,					,	
assets	46,390	(14,394)	31,996	671	421	(136)	(840)	37	(24)	_	46,848	(14,703)	32,145
Other assets:													
<ul> <li>Heritage collections</li> </ul>	13	-	13	_	-	_	-	_	_	_	13	_	13
– Library books	1,591	(853)	738	232	-	_	(224)	_	_	_	1,563	(817)	746
– Other	62	(31)	31				_		_		60	(35)	25
Total infrastructure, property, plant and equipment	641,868	(149,237)	492,631	5,477	913	(672)	(5,549)	_	(16,261)	315	627,456	(150,585)	476,871

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

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

## **Accounting policy**

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

Increases in the carrying amounts arising on revaluation are credited to the revaluation reserve. To the extent that the increase reverses a decrease previously recognising profit or loss relating to that asset class, the increase is first recognised as profit or loss. Decreases that reverse previous increases of assets in the same class are first charged against revaluation reserves directly in equity to the extent of the remaining reserve attributable to the class; all other decreases are charged to the Income Statement.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to Council and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the Income Statement during the financial period in which they are incurred.

When infrastructure, property, plant and equipment are acquired by Council at significantly below fair value, the assets are initially recognised at their fair value at acquisition date.

Land is not depreciated. The property, plant and equipment acquired under finance leases is depreciated over the asset's useful life or over the shorter of the asset's useful life and the lease term if there is no reasonable certainty that the Council will obtain ownership at the end of the lease term. Depreciation on other assets is calculated using the straight-line method to allocate their cost, net of their residual values, over their estimated useful lives as follows:

Plant and equipment	Years	Other equipment	Years
Office equipment	5 to 10	Playground equipment	30
Office furniture	10 to 20	Benches, seats etc.	20
Computer equipment	4		
Vehicles	5 to 8	Buildings	
Heavy plant/road making equipment	5 to 8	Buildings: masonry	50 to 100
Other plant and equipment	5 to 15	Buildings: other	20 to 40
Transportation assets		Stormwater assets	
Sealed roads: surface (asphalt)	35	Drains	80 to 100
Road pavement (road base)	90	Culverts	50 to 80
Road pavement (concrete)	100	Flood control structures	80 to 100
Kerb & gutter (concrete and sandstone)	90		
Footpaths (concrete)	90	Other infrastructure assets	
Footpaths (asphalt)	40	Swimming pools	50
		Other open space/recreational assets	20
		Other infrastructure	20

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

#### Land under roads

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

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

#### **Crown reserves**

Crown reserves under Council's care and control are recognised as assets of the Council. While ownership of the reserves remains with the Crown, Council retains operational control of the reserves and is responsible for their maintenance and use in accordance with the specific purposes to which the reserves are dedicated. Where Crown Reserves are under a lease arrangement they are accounted for under AASB 16 Leases, refer to Note C2-1 Council as Lessor

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

# C1-6 Investment properties

\$ '000	2022	2021
Owned investment property		
Investment property on hand at fair value	50,210	50,059
Total owned investment property	50,210	50,059
Owned investment property		
At fair value		
Opening balance at 1 July	50,059	50,520
Capitalised subsequent expenditure	_	494
Net gain/(loss) from fair value adjustments	151	(955)
Closing balance at 30 June	50.210	50.059

# **Accounting policy**

Investment property, principally comprising freehold office buildings, is held for long-term rental yields and is not occupied by the Council. Changes in fair values are recorded in the Income Statement as part of other income.

# C2 Leasing activities

# C2-1 Council as a lessor

## Operating leases

Council leases out a number of properties commercial tennant for retail and food premises, other businesses and community groups; these leases have been classified as operating leases for financial reporting purposes and the assets are included as investment property (refer note C1-6) and/or IPP&E (refer in this note part (v) below) in the Statement of Financial Position.

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

\$ '000	2022	2021
(i) Assets held as investment property		
The amounts recognised in the Income Statement relating to operating leases where Council	l is a lessor are sho	own below
Lease income (excluding variable lease payments not dependent on an index or rate)	1,745	1,666
Total income relating to operating leases for investment property assets	1,745	1,666
Operating lease expenses		
(ii) Assets held as property, plant and equipment		
Lease income (excluding variable lease payments not dependent on an index or rate)	1,450	2,082
Total income relating to operating leases for Council assets	1,450	2,082

## **Accounting policy**

When Council is a lessor, the lease is classified as either an operating or finance lease at inception date, based on whether substantially all of the risks and rewards incidental to ownership of the asset have been transferred to the lessee. If the risks and rewards have been transferred then the lease is classified as a finance lease, otherwise it is an operating lease.

When Council has a sub-lease over an asset and is the intermediate lessor then the head lease and sub-lease are accounted for separately. The classification of the sub-lease is based on the right-of-use asset which arises from the head lease rather than the useful life of the underlying asset.

If the lease contains lease and non-lease components, the non-lease components are accounted for in accordance with AASB 15 Revenue from Contracts with Customers.

# C2-1 Council as a lessor (continued)

The lease income is recognised on a straight-line basis over the lease term for an operating lease and as finance income using amortised cost basis for finance leases.

# C3 Liabilities of Council

# C3-1 Payables

	2022	2022	2021	2021
\$ '000	Current	Non-current	Current	Non-current
Prepaid rates	218	_	176	_
Goods and services – operating expenditure	2,058	_	1,101	_
Goods and services – capital expenditure Accrued expenses:	154	-	566	-
Other expenditure accruals	357	_	281	_
Security bonds, deposits and retentions	10,163	_	9,201	_
Total payables	12,950	_	11,325	_

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

\$ '000	2022	2021
The following liabilities, even though classified as current, are not expected to be settled in the next 12 months.		
Payables – security bonds, deposits and retentions	7,968	7,214
Total payables	7,968	7,214

## **Accounting policy**

Council measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Council comprise trade payables, bank, other loans and lease liabilities

## **Payables**

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

# C3-2 Contract Liabilities

		2022	2022	2021	2021
\$ '000	Notes	Current	Non-current	Current	Non-current
Grants and contributions received in advance:	(i)				
Unexpended capital grants (to construct Council controlled assets)	(i)	213	_	361	_
Unexpended operating grants (received prior to performance					
obligation being satisfied)		264	-	_	_
Total grants received in	_				
advance	_	477		361	
User fees and charges received in ac	dvance:				
Lease Income Received in Advance Facilities and Reserve Booking		899	-	428	_
Received in Advance		56	_	36	_
Other		306	_	259	_
Total user fees and charges					
received in advance	_	1,261		723	_
Total contract liabilities	_	1,738		1,084	_

#### **Notes**

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# C3-2 Contract Liabilities (continued)

(i) 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 that was included in the contract liability balance at the beginning of the period

\$ '000	2022	2021
Grants and contributions received in advance:		
Capital grants (to construct Council controlled assets)	297	46
Operating grants (received prior to performance obligation being satisfied)	63	160
Total revenue recognised that was included in the contract liability		
balance at the beginning of the period	360	206

#### **Accounting policy**

Contract liabilities are recorded when consideration is received from a customer / fund provider prior to Council transferring a good or service to the customer, Council presents the funds which exceed revenue recognised as a contract liability.

# C3-3 Borrowings

	2022	2022	2021	2021
\$ '000	Current	Non-current	Current	Non-current
Loans – secured 1	1,278	5,715	1,249	3,993
Total borrowings	1,278	5,715	1,249	3,993

<sup>(1)</sup> Loans are secured over the general rating income of Council. Disclosures on liability interest rate risk exposures, fair value disclosures and security can be found in Note E1 Risks relating to financial instruments held.

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

The following borrowings, even though classified as current, are not expected to be settled in the next 12 months.

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

	2021			Non-cash i	novements		2022
	Opening	_		Fair value		Other non-cash	Closing
\$ '000	Balance	Cash flows	Acquisition	changes	policy	movement	balance
Loans – secured Lease liability (Note C2-1b)	5,242	(1,249)	3,000	-	-	-	6,993
,	979	(103)					876
Total liabilities from financing activities	6,221	(1,352)	3,000	_	_		7,869

	2020		Non-cash movements				2021
§ '000	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	6,649	(1,407)	_	_	_	_	5,242
Lease liability (Note C2-1b)	1,078	(99)		_			979
Total liabilities from financing activities	7,727	(1,506)	_	_	_		6,221

## (b) Financing arrangements

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# C3-3 Borrowings (continued)

\$ '000	2022	2021
Total facilities		
Bank overdraft facilities 1	90	90
Credit cards/purchase cards	55	55
Total financing arrangements	145	145
Drawn facilities		
- Credit cards/purchase cards	22	_
Total drawn financing arrangements	22	_
Undrawn facilities		
- Bank overdraft facilities	90	90
<ul> <li>Credit cards/purchase cards</li> </ul>	33	15
Total undrawn financing arrangements	123	105

#### 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 against rates income

#### **Bank overdrafts**

The bank overdraft is secured by a mortgage over rates revenue

(1) The bank overdraft facility may be drawn at any time and may be terminated by the bank without notice.

#### **Accounting policy**

Council measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down.

Borrowings are removed from the Statement of Financial Position when the obligation specified in the contract is discharged, cancelled or expired. The difference between the carrying amount of a financial liability that has been extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in other income or borrowing costs.

# C3-4 Employee benefit provisions

	2022	2022	2021	2021
\$ '000	Current	Non-current	Current	Non-current
Annual leave	1,893	_	2,031	_
Long service leave	2,056	226	2,327	363
Total employee benefit provisions	3,949	226	4,358	363

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

\$ '000	2022	2021
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	2,529	2,000
	2,529	2,000

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# C3-4 Employee benefit provisions (continued)

#### **Accounting policy**

Employee benefit provisions are presented as current liabilities in the Statement of Financial Position if Council does not have an unconditional right to defer settlement for at least 12 months after the reporting date, regardless of when the actual settlement is expected to occur and therefore all annual leave and vested long service leave (or that which vests within 12 months) is presented as current.

#### **Short-term obligations**

Liabilities for wages and salaries (including non-monetary benefits, annual leave and accumulating sick leave expected to be wholly settled within 12 months after the end of the period in which the employees render the related service) are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liability for annual leave and accumulating sick leave is recognised in the provision for employee benefits. All other short-term employee benefit obligations are presented as payables.

#### Other long-term employee benefit obligations

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

#### **On-costs**

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

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

## C4 Reserves

# C4-1 Nature and purpose of reserves

#### **IPPE** Revaluation reserve

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

# D Risks and accounting uncertainties

# D1-1 Risks relating to financial instruments held

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

A comparison of carrying amounts and fair value for Council financial instuments at reporting date is shown in the table below

Carrying value 2022	2021	2022	
		2022	2021
14,163	9,995	14,163	9,995
2,531	3,444	2,531	3,090
11,000	5,000	11,000	5,000
27,694	18,439	27,694	18,085
12,950	11,325	12,950	11,325
6,993	5,242	6,993	5,242
19,943	16,567	19,943	16,567
	2,531 11,000 27,694 12,950 6,993	2,531     3,444       11,000     5,000       27,694     18,439       12,950     11,325       6,993     5,242	2,531     3,444     2,531       11,000     5,000     11,000       27,694     18,439     27,694       12,950     11,325     12,950       6,993     5,242     6,993

Fair value is determined as follows:

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

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

Council's finance area manages the cash and Investments portfolio.

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

The risks associated with the instruments held are:

- Price risk the risk that the capital value of Investments may fluctuate due to changes in market prices, whether
  there changes are caused by factors specific to individual financial instruments or their issuers or are caused by factors
  affecting similar instruments traded in a market.
- 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.

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# D1-1 Risks relating to financial instruments held (continued)

• 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.

# (a) Market risk – interest rate and price risk

\$ '000	2022	2021
The impact on result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date.		
Impact of a 1% movement in interest rates		
- Equity / Income Statement	125	150

## (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.

There are no significant concentrations of credit risk, whether through exposure to individual customers, specific industry sectors and/or regions.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

Council makes suitable provision for doubtful receivables as required and carries out credit checks on most 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 rates and an		
	overdue	< 5 years	≥ 5 years	Total
2022				
Gross carrying amount	108	653	_	761
2021				
Gross carrying amount	59	817	_	876

#### Receivables - non-rates and annual charges and contract assets

Council applies the simplified approach for non-rates and annual charges debtors and contract assets to provide for expected credit losses, which permits the use of the lifetime expected loss provision at inception. To measure the expected credit losses, non-rates and annual charges debtors and contract assets have been grouped based on shared credit risk characteristics and the days past due.

The loss allowance provision is determined as follows. The expected credit losses incorporate forward-looking information.

	Not yet		Overdue	debts		
\$ '000	overdue	0 - 30 days	31 - 60 days	61 - 90 days	> 91 days	Total

# D1-1 Risks relating to financial instruments held (continued)

	Not yet		Overdue	debts		
\$ '000	overdue	0 - 30 days	31 - 60 days	61 - 90 days	> 91 days	Total
2022						
Gross carrying amount	827	634	_	168	384	2,013
Expected loss rate (%)	10.00%	10.00%	20.00%	20.00%	30.00%	14.65%
ECL provision	83	63	_	34	115	295
2021						
Gross carrying amount	859	859	5	69	1,258	3,050
Expected loss rate (%)	15.00%	10.00%	23.92%	19.91%	20.00%	15.78%
ECL provision	129	86	1	14	252	482

# (c) Liquidity risk

Payables, lease liabilities and borrowings are both subject to liquidity risk; that is, the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due.

Council manages this risk by monitoring its cash flow requirements and liquidity levels, and by maintaining an adequate cash buffer. Payment terms can be extended, and overdraft facilities drawn upon in extenuating circumstances.

Borrowings are also subject to interest rate risk: the risk that movements in interest rates could adversely affect funding costs. Council manages this risk through diversification of borrowing types, maturities and interest rate structures.

The finance team regularly reviews interest rate movements to determine if it would be advantageous to refinance or renegotiate part or all of the loan portfolio.

The timing of cash flows presented in the table below to settle financial liabilities reflects the earliest contractual settlement dates. The timing of expected outflows is not expected to be materially different from contracted cashflows.

The amounts disclosed in the table are the undiscounted contracted cash flows for non-lease liabilities (refer to Note C2-1(b) 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.

	Weighted average	Subject		payable in:			Actual
\$ '000	interest rate	to no maturity	≤ 1 Year	1 - 5 Years	> 5 Years		carrying values
2022							
Payables	0.00%	10,163	_	_	_	10,163	12,950
Borrowings	4.93%	_	1,278	3,440	2,274	6,992	6,993
Total financial liabilities		10,163	1,278	3,440	2,274	17,155	19,943
2021							
Payables	0.00%	9,201	_	_	_	9,201	11,325
Borrowings	5.07%	_	1,447	3,184	802	5,433	5,242
Total financial liabilities		9,201	1,447	3,184	802	14,634	16,567

## D2-1 Fair value measurement

The Council measures the following asset and liability classes at fair value on a recurring basis:

- Infrastructure, property, plant and equipment
- Investment property

The fair value of assets and liabilities must be estimated in accordance with various accounting standards for either recognition and measurement requirements or for disclosure purposes.

AASB 13 Fair Value Measurement requires all assets and liabilities measured at fair value to be assigned to a 'level' in the fair value hierarchy as follows:

Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2: Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

				Fair value	measureme	ent hierarchy	1		
			of latest	Level 2 Si	ignificant		Level 3 Significant unobservable inputs		otal
\$ '000	Notes	2022	2021	2022	2021	2022	2021	2022	2021
Investment property	C1-6								
Retail. commercial office and									
residential		30/06/22	30/06/21	50,210	50,059	_	_	50,210	50,059
Total investment		00/00/22	00/00/21						00,000
property				50,210	50,059			50,210	50,059
Infrastructure, property, plant and equipment	C1-5								
Plant and equiptment		30/06/22	30/06/21	_	_	659	666	659	666
Office equipment		30/06/22	30/06/21	_	_	419	518	419	518
Furniture and fittings		30/06/22	30/06/21	_	_	222	121	222	121
Art collection		30/06/21	30/06/21	_	_	5,886	5,886	5,886	5,886
Operational land		30/06/22	30/06/18	-	_	186,675	152,040	186,675	152,040
Community land		30/06/20	30/06/20	-	_	70,938	70,938	70,938	70,938
Land improvements – depreciable		00/00/04	00/00/04			000	000	000	000
•		30/06/21	30/06/21	_	_	888	899	888	899
Buildings non-specialised		30/06/22	30/06/21	_	_	38,807	37,276	38,807	37,276
Buildings specialised		30/06/22	30/06/21	_	_	18,425	17,053	18,425	17,053
Roads		30/06/21	30/06/21	_	_	81,744	92,100	81,744	92,100
Footpaths		30/06/21	30/06/21	-	_	15,487	15,557	15,487	15,557
Stormwater drainage		30/06/19	30/06/19	_	_	48,197	49,180	48,197	49,180
Other open space/recreational assets		30/06/19	30/06/19	_	_	30,731	32,145	30,731	32,145
Heritage collections		30/06/22	30/06/21	_	_	13	13	13	13
Library books		30/06/22	30/06/21	_	_	708	746	708	746
Other assets		30/06/22	30/06/21	_	_	142	25	142	25
Total infrastructure,		30/00/22	30/00/2 I						
property, plant and									
equipment				_	_	499,941	475,163	499,941	475,163

# Valuation techniques

Where Council is unable to derive Fair Valuations using quoted market prices of identical assets (i.e. Level 1 inputs), Council instead utilises a spread of both observable inputs (Level 2 inputs) and unobservable inputs (Level 3 inputs).

For all infrastructure assets Council uses a straight line pattern of consumption and brownfield approach.

The Fair Valuation techniques Council has employed while utilising Level 2 and Level 3 inputs are as follows:

#### **Investment property**

Council obtains independent valuations of its investment property on an annual basis and at the end of each reporting period to ensure the financial statements reflect the most up-to-date valuation. The best evidence of fair value is the current price in an active market for similar assets. The key observable inputs to the valuation are:

- · Current rental incomes.
- · Rent reviews,
- Capitalisation rates,
- Price per square meter,
- · Direct comparison to sales evidence,
- Zonina.
- Location,
- · Land area and configuration, and
- · Planning controls.

The fair value of the investment property is determined by an independent, qualified valuer on an annual basis. Council reviews the valuation report and discusses significant movements with the valuer. As at 30 June 2022 the valuation of the investment property was performed by APV Valuations and Asset Management Pty Ltd, Valuer Michelle Cross.

# Infrastructure, property, plant and equipment (IPPE)

Plant and Equipment, Office Equipment and Furniture and Fittings.

Plant and Equipment, Office Equipment and Furniture and Fittings are valued at cost but are disclosed at fair value in the notes. The carrying amount of these assets is assumed to approximate fair value due to the nature of the items. Examples of assets within these classes are as follows:

- · Plant and Equipment: Motor vehicles, depot tools and machinery, parking meters and domestic waste service bins.
- Office Equipment: Computer Hardware.
- · Furniture and Fittings: Chairs, desks and display systems.

The key unobservable input to the valuation is the remaining useful life. Council reviews the value of these assets against quoted prices for the gross current replacement cost of similar assets and by taking account of the pattern of consumption and estimated remaining useful life. There has been no change to the valuation process during the reporting period.

#### Art Collection

This class comprises Council's collection of art works. The collection was valued in May 2021 by Stella Downer Fine Art. Stella Downer is a member of the Australian Commercial Galleries association and is approved by the Department of Prime Minister and Cabinet's Cultural Gifts Program to value art works.

While it is possible to observe the broad market for works (such as auction house results or retrospective exhibitions) the valuations depend significantly on unobservable inputs such as the aesthetic value and quality of the individual works and its significance in the individual artist's oeuvre.

#### Operational Land

This asset class comprises all of Council's land classified as Operational Land under the NSW Local Government Act 1993. The key unobservable input to the valuation is the price per square metre. The last valuation was undertaken at 30 June 2022 and was performed by APV Valuers and Asset management Pty Ltd.

Generally, fair value is the most advantageous price reasonably obtainable by the seller and the most advantageous price reasonably obtained by the buyer. This is not necessarily the market selling price of the asset, rather, it is regarded as the maximum value that Council would rationally pay to acquire the asset if it did not hold it, taking into account quoted market price in an active and liquid market, the current market price of the same or similar asset, the cost of replacing the asset, if management intend to replace the asset, the remaining useful life and condition of the asset; and cash flows from the future use and disposal.

There has been no change to the valuation process during the reporting period.

## Community Land

Valuations of all Council's Community Land and Council managed land are based on either the land value provided by the Valuer-General or an average unit rate based on the land value for similar properties where the Valuer-General did not provide

a land value having regard to the highest and best use for this land. As these rates were not considered to be observable market evidence they have been classified as Level 3.

The Valuer-General issued values with a base-date of 1 July 2019 to all Councils in New South Wales. Community land was therefore revalued in year ending 30 June 2020.

#### Land Improvements - Depreciable

This asset class largely comprises trees, plantings and landscaping not captured in the Open Space and Recreational Assets class. These assets may be located on parks, reserves and also within road reserves.

These assets are valued at cost but are disclosed at fair value in the notes. The carrying amount of these assets is assumed to approximate fair value due to the nature of the items. Council reviews the value of these assets against quoted prices for the gross current replacement cost of similar assets and by taking account of estimated remaining useful life.

There has been no change to the valuation process during the reporting period.

#### Buildings: Non-Specialised and Specialised

As at June 30 2022 Buildings were valued by professionally qualified Registered Valuers from APV Valuations and Asset Management Pty Ltd, Valuer Michelle Cross. Specialised buildings have been valued using Level 3 inputs (such as estimates of useful life and asset condition) requiring extensive professional judgement. These judgements impact significantly on the final determination of fair value. The approach for specialised buildings estimated the replacement cost of each building and then componentised into significant parts. Building components are then split into two useful lives with proportioned replacement costs defined as the:

- Short Life Where the end of life is when the asset requires renewal without full replacement of asset. The replacement cost of the short life is the amount required to conduct the renewal.
- Long Life Where the end of life is when the asset is obsolete and requires complete replacement. This replacement
  cost is valued as the additional funds required for complete replacement after being added to the short life replacement
  cost amount.

The unit rates for non-specialised buildings were supported by market evidence (Level 2 inputs) and were not componentised or proportioned into a short and long life.

Non-specialised buildings used the market approach and specialised building used the cost approach.

## Inputs include:

- · Gross replacement cost
- · A breakdown of building component costs (such as sub-structure, fit-out, electrical services)
- · Short and long life splits with proportioned replacement cost
- Useful lives for short and long life
- Condition ratings

Typical useful lives and unit rates (includes overheads):

Buildings Asset Component	Average Short Life Useful Life (Years)	Average Long Life Useful Life (Years)	Average Unit Rate
Council Works Depot - Sub-Structure	94	150	\$425,590/each
Library – Structure	75	125	\$1,316,950/each
Childcare Centres – Fit-Out	43	100	\$153,000/each
Council Offices/Administration Centre – Floor Coverings	23	N/A	\$382,941/each
Specialised Buildings – Services (Hydraulic)	59	150	\$168,136/each
Multistorey Car Park – Services (Electrical)	60	150	\$521,050/each
Cultural Facilities – Fit-Out	51	107	\$402,025/each
Other – Roof	52	100	\$85,216/each

#### Public Roads, Footpaths and Carparks

Includes: Road pavements and surfaces, steps, footpaths, pram ramps, retaining walls and kerb and gutter, physical traffic devices, lines and signs and street furniture and road related carparks.

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Gross replacement cost for road assets were valued by professionally qualified Registered Valuers from Cardno Pty Ltd as at 30 June 2021. Due to the specialised nature of roads assets, valuations were undertaken predominately using the cost approach. Unit rates include all materials, labour and overheads and were estimated from inputs including similar projects costs, direct quotations, unit rate databases and published cost guides. The unit rates have been tailored to suit Mosman. The cost approach is deemed a level 3 input.

The condition and useful lives of the assets were assessed and calculated based on site inspections, observed asset performance and professional engineering judgment.

In this reporting period, condition inspections were carried out on the following road asset types:

- · Road Pavements
- · Footpaths, Pram Ramps and Steps
- Kerb and Gutter
- · Retaining Walls
- · Fences/Handrails
- · Physical Traffic Devices
- Lines and Signs
- Car Parks
- Street Furniture

Typical useful lives and unit rates (includes overheads):

Public Road and Footpath Asset Component	Useful Life (Years)	Unit Rate
Concrete Road Pavement (Reinforced 200mm thick)	100	\$272.1/m2
Asphalt Road Pavement (50AC)	35	\$35.54/m2
Sandstone Kerb & Gutter	90	\$525.13/m
Concrete Roundabout	40	\$430.27/m2
Gabion Retaining Wall	150	\$288.15/m2
Double Barrier Line	5	\$3.36/m
'Warning' Traffic Sign	20	\$354.75/each
Concrete Footpath (75 mm thick)	90	\$100.61m2
Asphalt Footpath (25 mm thick)	40	\$76.1/m2

Carpark Asset Component	Useful Life (Years)	Unit Rate
Lane and Parking Space Line Marking	5	\$3.36/m
Pay and Display Machine	20	\$12,287.68/each
Kerb Wheelstops (Timber)	15	\$184.35/m

#### Stormwater Drainage

Includes: Converters, headwalls, endwalls, pits and access-holes (collectively categorised as 'nodes'), pipes, culverts, drains, Stormwater Quality Improvement Devices (SQIDs) and rainwater re-use tanks.

Gross replacement cost for stormwater drainage assets were valued by Morrison Low as at 30 April 2019. Fair value has been generated this financial year based on the cost (fair value) approach. Unit rates include the costs of materials, labour and overheads. Inputs used to calculate the unit rate included costs from similar projects, direct quotations, panel contractor rates, published cost guides and reference rates. SQID unit rates were developed based on first principles estimating and takes into account excavation, site establishment as well as the supply and installation costs. It also includes an additional 20% to the base unit rate to allow for 'normal' construction and installation overheads. The 2019 construction index was applied to the existing unit rates to update their replacement value.

Drains unit rates are based on similar projects, published cost guides and the 2019 construction index. Drains of the same dimensions have been given the same unit rate. The condition and useful lives of the assets were also assessed and calculated by Morrison Low based on site observations, including CCTV surveys, and Morrison Low's experience in valuation projects for other Council's stormwater assets.

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Stormwater Drainage Asset Component	Useful Life (Years)	Unit Rate
Stormwater Quality Improvement Devices (Model Type: Rocla Cleansall 1200)	80	\$234,192/each
Concrete Pipe (375mm diameter, 0-1m depth) based on trenching method	150	\$409.83/m
Box Culvert (1800 width x 1200 height)	150	\$4762.05/m
Converter (600mm length)	150	\$824/each
Surface Inlet Pit (450mmx450mm, 1 m depth)	150	\$1,735/each
Rainwater Re-use Tank	80	Average \$701,247/each

Other Open Space/Recreational Assets

#### Includes:

- · Jetties and seawalls (collectively categorised as 'marine assets'),
- Parks, bushlands, reserves, playgrounds, unmade roads and sporting fields (collectively categorised as 'parks and open space assets')

Gross replacement cost for marine assets were valued by Morrison Low Pty Ltd as at 30 June 2021 in accordance with accepted Australian Accounting Standards. Unit rates for marine assets were estimated using construction costs from recent projects, indexation of previous unit rates, Rawlinson's Construction Guide, bench marking and costs from first principals. They were then adjusted for condition and comparability.

The condition, useful lives and remaining useful lives of the assets were assessed and calculated by Morrison Low based on site observations.

Gross replacement cost for Mosman parks and open space assets were valued by APV Valuer and Asset Management Pty Ltd as at 1 July 2018.

Unit rates for parks and open space assets were estimated based on APV Valuers and Asset Management industry experience. Inputs include recent costings from parks and open space works, quoted prices, cost guides and unit rate databases.

The gross replacement costs were increased by indexing unit rates when there was limited information. Regular inventory and condition audits have been undertaken by experienced Council Officers.

The condition and useful lives of the assets were assessed and calculated by a suitably qualified employee of APV Valuers and Asset Management based on site observations, professional knowledge and comparison to similar assets from other Council areas. Useful lives were updated to reflect current asset performance.

Fair values for Open Space assets have been generated on the cost approach.

Typical useful lives and unit rates (includes overheads):

Open Space/Recreational and Other Structures Asset Component	Useful Life (Years)	Unit Rate
Timber Deck	46	\$450/m2
Concrete Deck	65	\$800/m2
Concrete Seawall	59	\$2,230/m
Steel Turning Board	19	\$60,000/each
Oval Lights	25	\$45,716/each
Park ID Signs	30	\$6,640/each
Shade Sail	10	\$178/m2
Dinghy Racks Steel	25	\$17,143/each

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#### Heritage Collections and Library Books

Library Books are valued at cost but are disclosed at fair value in the notes. The carrying amount of these assets is assumed to approximate fair value due to the nature of the items. Council reviews the value of these assets against quoted prices for the gross current replacement cost of similar assets and by taking account of the pattern of consumption and estimated remaining useful life.

There has been no change to the valuation process during the reporting period.

#### Other Assets

Other assets are banner poles erected on Military Road and side streets. They are valued at cost but are disclosed at fair value in the notes. The carrying amount of these assets is assumed to approximate fair value due to the nature of the items. The key unobservable input to the valuation is the remaining useful life. Council reviews the value of these assets against quoted prices for the gross current replacement cost of similar assets and by taking account of the pattern of consumption and estimated remaining useful life. There has been no change to the valuation process during the reporting period.

# Fair value measurements using significant unobservable inputs (level 3)

A reconciliation of the movements in recurring fair value measurements allocated to Level 3 of the hierarchy is provided below:

\$ '000	Plant and equipment		Office equi	Office equipment		Furniture and fittings		Art collection	
	2022	2021	2022	2021	2022	2021	2022	2021	
Opening balance	666	686	518	433	121	133	5,886	5,959	
Total gains or losses for the period							·		
Other movements									
Purchases (GBV)	166	155	52	194	123	4	9	219	
Depreciation and impairment	(182)	(175)	(142)	(109)	(22)	(16)	_	_	
Closing balance	650	666	428	518	222	121	5,895	6,178	
_									

	Operation	nal Land	Community Land		Land improvements depreciable		Buildings non-specialised	
\$ '000	2022	2021	2022	2021	2022	2021	2022	2021
Opening balance	152,040	152,040	70,938	70,938	899	910	37,277	38,317
Total gains or losses for the period								
Recognised in other comprehensive income – revaluation surplus Other movements	34,635	-	-	-	-	-	2,023	(559)
Transfers from/(to) another asset class	_	_	_	_	_	_	28	_
Purchases (GBV)	_	_	_	_	_	_	146	167
Disposals (WDV)	_	_	_	_	_	_	_	(15)
Depreciation and impairment	_	_	_	_	(11)	(11)	(654)	(633)
Closing balance	186.675	152.040	70.938	70.938	888	899	38.820	37.277

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	Buildings s	pecialised	Roa	ds	Footpa	aths	Stormwater drainage	
\$ '000	2022	2021	2022	2021	2022	2021	2022	2021
Opening balance	17,053	17,237	92,100	107,555	15,557	15,195	49,180	49,142
Total gains or losses for the period								
Recognised in other comprehensive income – revaluation surplus	1,685	(1,354)	7,780	(14,030)	_	352	5,266	_
Other movements	,	( , ,	•	, ,			,	
Transfers from/(to) another asset class	_	1,755	11	_	_	_	_	_
Purchases (GBV)	28	99	1,337	1,163	1,097	297	139	534
Disposals (WDV)	(5)	(314)	(184)	(186)	(22)	(18)	(11)	(3)
Depreciation and impairment	(335)	(370)	(2,414)	(2,402)	(488)	(269)	(492)	(493)
Closing balance	18,426	17,053	98,630	92,100	16,144	15,557	54,082	49,180

	Other oper	•	Heritage col	lections	Library b	ooks	Other as	eate
\$ '000	2022	2021	2022	2021	2022	2021	2022	2021
	-		·					
Opening balance	32,146	31,996	13	13	746	738	25	31
Total gains or losses for the period								
Recognised in other comprehensive income – revaluation surplus	3,132	(24)	_	_	_	_	_	_
Other movements	·	` ,						
Transfers from/(to) another								
asset class	100	36	_	_	_	_	_	_
Purchases (GBV)	357	1,114	_	_	192	232	117	_
Disposals (WDV)	(176)	(136)	_	_	_	_	_	_
Depreciation and impairment	(856)	(840)	_	_	(230)	(224)	_	(6)
Closing balance	34.703	32,146	13	13	708	746	142	25

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	Total		
\$ '000	2022	2021	
Opening balance	475,165	491,323	
Recognised in other comprehensive income – revaluation surplus	54,521	(15,615)	
Transfers from/(to) another asset class	139	1,791	
Purchases (GBV)	3,763	4,178	
Disposals (WDV)	(398)	(672)	
Depreciation and impairment	(5,826)	(5,548)	
Closing balance	527,364	475,457	

# Highest and best use

All of Council's non-financial assets are considered as being utilised for their highest and best use.

# D3-1 Contingencies

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position, but their knowledge and disclosure is considered relevant to the users of Council's financial report.

#### LIABILITIES NOT RECOGNISED

#### 1. Guarantees

#### (i) Defined benefit superannuation contribution plans

Council is party to an Industry Defined Benefit Plan under the Local Government Superannuation Scheme, named The Local Government Superannuation Scheme – Pool B (the Scheme) which is a defined benefit plan that has been deemed to be a 'multi-employer fund' for purposes of AASB119 Employee Benefits for the following reasons:

- Assets are not segregated within the sub-group according to the employees of each sponsoring employer.
- The contribution rates have been the same for all sponsoring employers. That is, contribution rates have not varied for each sponsoring employer according to the experience relating to the employees of that sponsoring employer.
- Benefits for employees of all sponsoring employers are determined according to the same formulae and without regard to the sponsoring employer.
- The same actuarial assumptions are currently used in respect of the employees of each sponsoring employer.

Given the factors above, each sponsoring employer is exposed to the actuarial risks associated with current and former employees of other sponsoring employers, and hence shares in the associated gains and losses (to the extent that they are not borne by members).

Description of the funding arrangements.

Pooled Employers are required to pay future service employer contributions and past service employer contributions to the Fund.

The future service employer contributions were determined using the new entrant rate method under which a contribution rate sufficient to fund the total benefits over the working life-time of a typical new entrant is calculated. The current future service employer contribution rates are:

Division B	1.9 times member contributions for non-180 Point Members; Nil for 180 Point Members*
Division C	2.5% salaries
Division D	1.64 times member contributions

<sup>\*</sup> For 180 Point Members, Employers are required to contribute 7% of salaries for the year ending 30 June 2022 (increasing to 7.5% in line with the increase in the Superannuation Guarantee) to these members' accumulation accounts, which are paid in addition to members' defined benefits.

The past service contribution for each Pooled Employer is a share of the total past service contributions of \$40.0 million for 1 July 2020 to 30 June 2022, apportioned according to each employer's share of the accrued liabilities as at 30 June 2020. 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.

Description of the extent to which Council can be liable to the plan for other Council's obligations under the terms and conditions of the multi-employer plan

As stated above, each sponsoring employer (Council) is exposed to the actuarial risks associated with current and former employees of other sponsoring employers and hence shares in the associated gains and losses.

However, there is no relief under the Fund's trust deed for employers to walk away from their defined benefit obligations. Under limited circumstances, an employer may withdraw from the plan when there are no active members, on full payment of outstanding additional contributions. There is no provision for allocation of any surplus which may be present at the date of withdrawal of the Council.

There are no specific provisions under the Fund's trust deed dealing with deficits or surplus on wind-up.

There is no provision for allocation of any surplus which may be present at the date of withdrawal of an employer.

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# D3-1 Contingencies (continued)

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2022 was \$105,910. The last valuation of the Scheme was performed by fund actuary, Richard Boyfield, FIAA as at 30 June 2021.

Council's expected contribution to the plan for the next annual reporting period is \$71,011.64.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2022 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	2,620.5	
Past Service Liabilities	2,445.6	107.2%
Vested Benefits	2,468.7	106.2%

<sup>\*</sup> excluding member accounts and reserves in both assets and liabilities.

The key economic long term assumptions used to calculate the present value of accrued benefits are:

Investment return	5.75% per annum
Salary inflation *	3.5% per annum
Increase in CPI	2.5% per annum

The contribution requirements may vary from the current rates if the overall sub-group experience is not in line with the actuarial assumptions in determining the funding program; however, any adjustment to the funding program would be the same for all sponsoring employers in the Pooled Employers group.

Please note that the estimated employer reserves financial position above is a prelimnary calculation, and once all the relevant information has been received by the Funds Actuary, the final end of year review, which will be a triennial actuarial investigation will be completed by December 2022

#### (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 30/6 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) StateCover Limited

Council is a member of StateCover Mutual Limited and holds a partly paid share in the entity.

StateCover is a company providing workers compensation insurance cover to the NSW local government industry and specifically Council.

Council has a contingent liability to contribute further equity in the event of the erosion of the company's capital base as a result of the company's past performance and/or claims experience or as a result of any increased prudential requirements from APRA.

These future equity contributions would be required to maintain the company's minimum level of net assets in accordance with its licence requirements.

## 2. Other liabilities

#### (i) Third party claims

The Council is involved from time to time in various claims incidental to the ordinary course of business including claims for damages relating to its services.

Council believes that it is appropriately covered for all claims through its insurance coverage and does not expect any material liabilities to eventuate.

# E People and relationships

# E1 Related party disclosures

# E1-1 Key management personnel (KMP)

Key management personnel (KMP) of the council are those persons having the authority and responsibility for planning, directing and controlling the activities of the council, directly or indirectly.

The aggregate amount of KMP compensation included in the Income Statement is:

\$ '000	2022	2021
Compensation:		
Short-term benefits	1,211	1,212
Other long-term benefits	132	49
Total	1,343	1,261

# E1-2 Councillor and Mayoral fees and associated expenses

\$ '000	2022	2021
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Mayoral fee	46	44
Councillors' fees	145	142
Other Councillors' expenses (including Mayor)	10	11
Total	201	197

# E2 Other relationships

## E2-1 Audit fees

\$ '000	2022	2021

During the year, the following fees were incurred for services provided by the auditor of Council, related practices and non-related audit firms

#### Auditors of the Council - NSW Auditor-General:

(i) Audit and other assurance services Audit and review of financial statements Remuneration for audit and other assurance services	59 59	54 54
Total Auditor-General remuneration	59	54
Non NSW Auditor-General audit firms		
Total audit fees	59	54

# F Other matters

# F1-1 Statement of Cash Flows information

# (a) Reconciliation of net operating result to cash provided from operating activities

\$ '000	2022	2021
Net operating result from Income Statement	6,654	3,031
Add / (less) non-cash items:	•	•
Depreciation and amortisation	5,959	5,679
(Gain) / loss on disposal of assets	398	674
Non-cash capital grants and contributions	_	(169)
Losses/(gains) recognised on fair value re-measurements through the P&L:		,
<ul> <li>Investment property</li> </ul>	(151)	955
Share of net (profits)/losses of associates/joint ventures using the equity method	(219)	(112)
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	1,152	(575)
Increase / (decrease) in provision for impairment of receivables	(239)	16
(Increase) / decrease of inventories	` <u> </u>	(34)
(Increase) / decrease of contract asset	_	39
Increase / (decrease) in payables	957	(693)
Increase / (decrease) in other accrued expenses payable	76	(8)
Increase / (decrease) in other liabilities	1,004	602
Increase / (decrease) in contract liabilities	654	305
Increase / (decrease) in employee benefit provision	(546)	(147)
Net cash flows from operating activities	15,699	9,563
(b) Non-cash investing and financing activities		
Other dedications artworks	_	169
Total non-cash investing and financing activities	_	169

# F2-1 Commitments

# Capital commitments (exclusive of GST)

\$ '000	2022	2021
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Property, plant and equipment		
Unspent Specific Purpose Capital Grants	2,897	1,286
Admin Building Lift Upgrade	280	_
Allan Border Oval Pavilion	2,209	4,130
Mosman Square Design	2,585	_
Vista Ventilation Design	_	22
Total commitments	7,971	5,438
These expenditures are payable as follows:		
Within the next year	7,971	5,438
Total payable	7,971	5,438
Sources for funding of capital commitments:		
Unrestricted general funds	2,009	22
Sect 64 and 94 funds/reserves	1,065	1,130
Unexpended grants	2,897	1,286
New loans (to be raised)	2,000	3,000
Details of capital commitments	,	•

Council is obliged to perform certain capital works because it is holding unspent grants. Works to be completed in FY23 include LRCI program (including Boronia House works) and Open Space Legacy works (including Mosman Square).

Work is underway on the Allan Border Oval Pavilion. \$2,110k has been spent to date; \$1,655k will be spent in FY 23

# F3-1 Events occurring after the reporting date

Council is unaware of any material or significant 'non-adjusting events' that should be disclosed.

# F4 Statement of developer contributions as at 30 June 2022

# F4-1 Summary of developer contributions

	Opening	Contribution received during t		Interest and			Held as restricted	Cumulative balance of internal
\$ '000	balance at 1 July 2021	Cash	Non-cash	investment income earned	Amounts expended	Internal borrowings	asset at 30 June 2022	borrowings (to)/from
S7.12 levies – under a plan Total S7.11 and S7.12 revenue under	2,408	1,491	_	_	(1,217)		2,682	
plans	2,408	1,491	-	-	(1,217)	-	2,682	-
S7.4 planning agreements	796	682	_	_	(212)	_	1,266	_
Total contributions	3,204	2,173	_	_	(1,429)	_	3,948	_

Under the Environmental Planning and Assessment Act 1979, Council has significant obligations to provide Section 7.11 (contributions towards provision or improvement of amenities or services) infrastructure in new release areas. It is possible that the funds contributed may be less than the cost of this infrastructure, requiring Council to borrow or use general revenue to fund the difference.

# S7.12 Levies – under a plan

	Opening	Contribution received during to		Interest and			Held as restricted	Cumulative balance of internal
\$ '000	balance at 1 July 2021	Cash	Non-cash	investment income earned	Amounts expended	Internal borrowings	asset at 30 June 2022	borrowings (to)/from
CONTRIBUTION PLAN - OPEN SPA	ACE & CAR PARKING							
Open space	2,408	1,491	_	-	(1,217)	_	2,682	
Total	2,408	1,491	_	_	(1,217)	_	2,682	_

# F5 Statement of performance measures

# F5-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2022	Indicator 2022	Indicators		Benchmark
			2021	2020	
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses 1,2	1,905	4.19%	3.03%	0.81%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>	45,464				
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions <sup>1</sup> Total continuing operating revenue <sup>1</sup>	42,253 50,575	83.55%	87.29%	89.53%	> 60.00%
3. Unrestricted current ratio					
Current liabilities less specific purpose liabilities	18,458 9,155	2.02x	1.36x	1.37x	> 1.50x
4. Debt service cover ratio  Operating result before capital excluding interest and depreciation/impairment/amortisation   Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	8,110 1,598	5.08x	4.15x	2.99x	> 2.00x
5. Rates and annual charges outstanding					
Rates and annual charges outstanding Rates and annual charges collectable	839 29,831	2.81%	3.25%	3.90%	< 5.00%
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	25,163	7.59	3.80	3.55	> 3.00
Monthly payments from cash flow of operating and financing activities	3,313	months	months	months	months

<sup>(1)</sup> 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

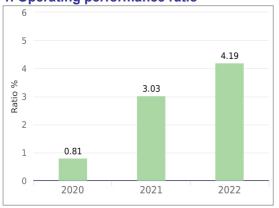
End of the audited financial statements

<sup>(2)</sup> 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

# G Additional Council disclosures (unaudited)

# G1-1 Statement of performance measures – consolidated results (graphs)

#### 1. Operating performance ratio



# Purpose of operating performance ratio

This ratio measures Council's achievement of containing operating expenditure within operating revenue.

#### Commentary on 2021/22 result

2021/22 ratio 4.19%

Council has recorded a strong financial performance this year and its operating performance ratio is well above the historical average for the last three financial years. Council maintains an operating performance ratio well above the benchmark set by Local Government Code of Accounting Practice and Financial Reporting 2021/22 which is 0.00

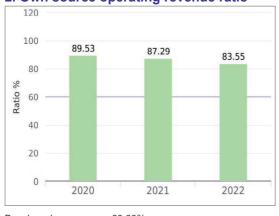
Benchmark: - > 0.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

#### 2. Own source operating revenue ratio



# Purpose of own source operating revenue ratio

This ratio measures fiscal flexibility. It is the degree of reliance on external funding sources such as operating grants and contributions.

#### Commentary on 2021/22 result

2021/22 ratio 83.55%

Council consistently maintains this ratio well above the benchmark set by Local Government Code of Accounting Practice and Financial Reporting 2021/22 which is 60%. It proves that the Council has a great reliance on own source of funding for its operations.

Benchmark: - > 60.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

#### Ratio achieves benchmark

Ratio is outside benchmark

#### 3. Unrestricted current ratio



# Purpose of unrestricted current ratio

To assess the adequacy of working capital and its ability to satisfy obligations in the short term for the unrestricted activities of Council.

#### Commentary on 2021/22 result

2021/22 ratio 2.02x

Council's unrestricted current ratio is 2.02 compared to the benchmark set by Local Government Code of Accounting Practice and Financial Reporting 2021/22 which is 1.50. Council has maintained this ratio above the benchmark and has sufficient liquid funds to meet its obligations.

Source of benchmark: Code of Accounting Practice and Financial Reporting

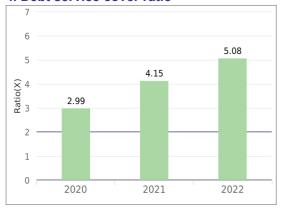
Ratio is outside benchmark

Ratio achieves benchmark

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# Statement of performance measures – consolidated results (graphs) (continued)

#### 4. Debt service cover ratio



## Purpose of debt service cover ratio

This ratio measures the availability of operating cash to service debt including interest, principal and lease payments

#### Commentary on 2021/22 result

2021/22 ratio 5.08x

Council's debt service cover ratio is in a very strong position and has been for the last few years. Council debt cover ratio is above the benchmark set by Local Government Code of Accounting Practice and Financial Reporting 2021/22 which is 2.00.

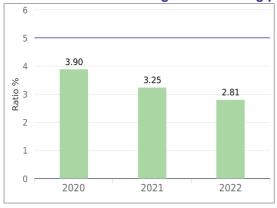
Benchmark: -> 2.00x

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

#### 5. Rates and annual charges outstanding percentage



## Purpose of rates and annual charges outstanding percentage

To assess the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts.

# Commentary on 2021/22 result

2021/22 ratio 2.81%

Outstanding rates, charges and fees are 2.81% which is well below the average for the past two years and the benchmark set by Local Government Code of Accounting Practice and Financial Reporting 2021/22 which is 5.00%. Council consistently maintains this ratio within the benchmark which shows that debt management process are working well.

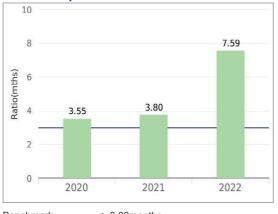
< 5.00% Benchmark: -

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

#### 6. Cash expense cover ratio



# Purpose of cash expense cover ratio

This liquidity ratio indicates the number of months a Council can continue paying for its immediate expenses without additional cash inflow

## Commentary on 2021/22 result

2021/22 ratio 7.59 months

Council's cash expense cover ratio is well above the benchmark set by Local Government Code of Accounting Practice and Financial Reporting 2021/22 which is 3 months. This shows that council could meet its payment obligations without additional

Benchmark: -

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark



#### INDEPENDENT AUDITOR'S REPORT

# Report on the general purpose financial statements Mosman Municipal Council

To the Councillors of Mosman Municipal Council

## **Opinion**

I have audited the accompanying financial statements of Mosman Municipal Council (the Council), which comprise the Statement by Councillors and Management, the Income Statement and Statement of Comprehensive Income for the year ended 30 June 2022, the Statement of Financial Position as at 30 June 2022, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended and notes comprising a summary of significant accounting policies and other explanatory information.

#### In my opinion:

- the Council's accounting records have been kept in accordance with the requirements of the Local Government Act 1993, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
  - have been prepared, in all material respects, in accordance with the requirements of this Division
  - are consistent with the Council's accounting records
  - present fairly, in all material respects, the financial position of the Council as at 30 June 2022, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

My opinion should be read in conjunction with the rest of this report.

# **Basis for Opinion**

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

I have fulfilled my other ethical responsibilities in accordance with APES 110.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

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

#### Other Information

The Council's annual report for the year ended 30 June 2022 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the Special Schedules (the Schedules).

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the Special Schedule - Permissible income for general rates.

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

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

# The Councillors' Responsibilities for the Financial Statements

The Councillors are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the *Local Government Act 1993*, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

## Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: <a href="www.auasb.gov.au/auditors\_responsibilities/ar4.pdf">www.auasb.gov.au/auditors\_responsibilities/ar4.pdf</a>. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- on the Original Budget information included in the Income Statement, Statement of Cash Flows, and Note B4-1 Material budget variations
- on the Special Schedules. A separate opinion has been provided on Special Schedule - Permissible income for general rates
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.

Unaib Jeoffrey

Delegate of the Auditor-General for New South Wales

27 October 2022 SYDNEY



Cr Carolyn Corrigan Mayor Mosman Council PO Box 211 SPIT JUNCTION NSW 2088

 Contact:
 Unaib Jeoffrey

 Phone no:
 02 9275 7450

 Our ref:
 D2220730/1762

27 October 2022

Dear Mayor

# Report on the Conduct of the Audit for the year ended 30 June 2022 Mosman Council

I have audited the general purpose financial statements (GPFS) of the Mosman Council (the Council) for the year ended 30 June 2022 as required by section 415 of the *Local Government Act 1993* (the Act).

I expressed an unmodified opinion on the Council's GPFS.

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2022 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

# **INCOME STATEMENT**

## Operating result

	2022	2021	Variance
	\$m	\$m	%
Rates and annual charges revenue	28.8	28.3	1.8
Grants and contributions revenue	8.3	6.4	30
Operating result from continuing operations	6.7	3.0	120
Net operating result before capital grants and contributions	1.5	(0.4)	(475)

Rates and annual charges revenue (\$28.8 million) increased by \$0.5 million (1.8 per cent) in 2021–22 due to the rate peg increase of 2.0 per cent.

Grants and contributions revenue (\$8.3 million) increased by \$1.9 million (30 per cent) in 2021–22 due to Council receiving a heritage/cultural grant of \$2.5 million from the State Government in 2021-22. A similar grant was not received in 2020-21.

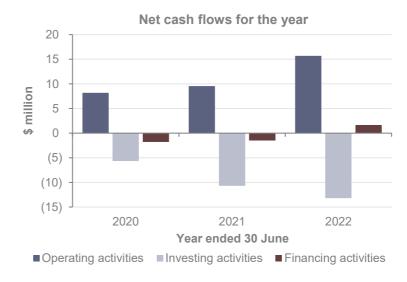
The Council's operating result from continuing operations (\$6.7 million including depreciation and amortisation expense of \$6.0 million) was \$3.7 million higher than the 2020–21 result. The increase was primarily attributable to higher grants and contributions revenue (above) as well as combined savings in materials and services of \$1.3 million.

The net operating result before capital grants and contributions (\$1.5 million) was \$1.9 million higher than the 2020–21 result.

# STATEMENT OF CASH FLOWS

The Council's cash balance (\$14.1 million) increased by 4.2 million in 2021-22 due to:

- Increased cash flows from operating activities of \$6.1 million including higher receipts from grants and contributions combined with lower payments for materials and services.
- Decreased cash flows from investing activities of \$2.5 million including higher purchases of term deposits.
- Increased cash flows from financing activities of \$3.2 million including the proceeds from borrowings.



## **FINANCIAL POSITION**

#### Cash and investments

Cash and investments	2022	2021	Commentary
	\$m	\$m	
Total cash, cash equivalents and investments	25.2	15.0	External restrictions include unspent specific purpose grants, developer contributions, and domestic waste management funds. The increase is primarily
Restricted and allocated cash, cash equivalents and investments:			attributable to an increase in specific purpose unexpended grants and developer contributions  Balances are internally restricted due to Council policy
External restrictions	9.2	6.7	or decisions for forward plans including the capital works program. The increase is primarily attributable to
Internal allocations	6.2	4.9	a increase in the capital works reserve.
<ul> <li>Unnrestricted</li> </ul>	9.8	3.4	

#### **Debt**

Borrowings have increased from \$5.2 million in 2020-21 to \$7.0 million in 2021-22 due to the drawdown of funds for the Allan Border Oval capital works project. The loans are secured over the general rating income of Council.

Council has an undrawn bank overdraft facility of \$0.1 million.

# **PERFORMANCE**

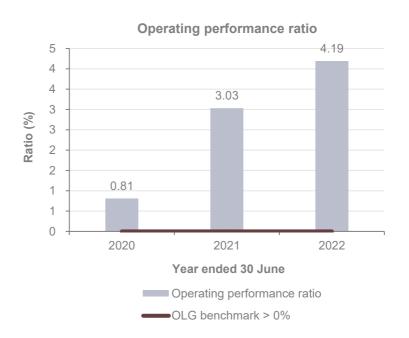
#### Performance measures

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 and Environment.

#### Operating performance ratio

The Council exceeded the OLG benchmark for the current reporting period.

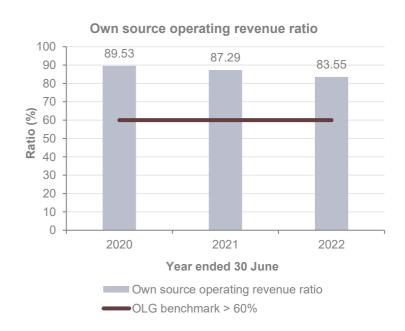
The 'operating performance ratio' measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by OLG is greater than zero per cent.



## Own source operating revenue ratio

The Council exceeded the OLG benchmark for the current reporting period.

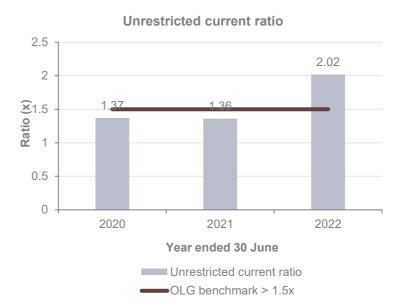
The 'own source operating revenue ratio' measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.



#### **Unrestricted current ratio**

The Council met the OLG benchmark for the current reporting period.

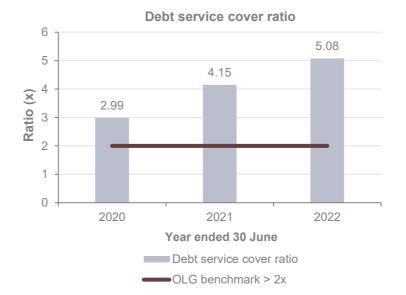
The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.



#### Debt service cover ratio

The Council exceeded the OLG benchmark for the current reporting period.

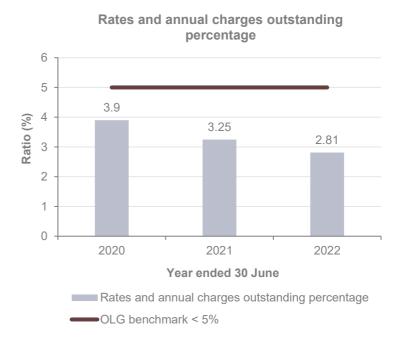
The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.



#### Rates and annual charges outstanding percentage

The Council exceeded the OLG benchmark for the current reporting period.

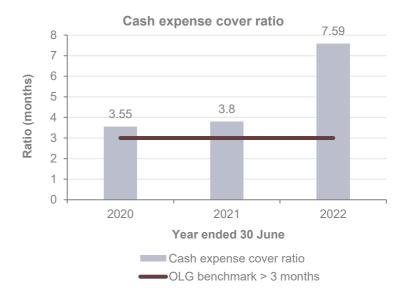
The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 5 per cent for metropolitan councils.



#### Cash expense cover ratio

The Council exceeded the OLG 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 spent \$6.0 million on asset renewals in 2021-22 compared to \$5.5 million in 2020-21. Asset renewals are defined as the replacement of existing assets as opposed to the acquisition of new assets.

A short-term benchmark of Council's strategic asset management is to assess the rate at which Council's assets are being renewed against the rate at which they are depreciating. In 2021-22, asset renewals of \$6.0 million represented 106 per cent of Council's \$5.5 million depreciation expense. This result was 8 per cent higher than the 2020-21 result of 98 per cent.

Asset renewals in 2021-22 were carried out in accordance with Council's capital works program and were primarily related to road and footpath assets as well as the Allan Border Oval capital works project.

# **OTHER MATTERS**

# Legislative compliance

My audit procedures did not identify any instances of non-compliance with legislative requirements or a material deficiency in the Council's accounting records or financial statements. The Council's:

- accounting records were maintained in a manner and form to allow the GPFS to be prepared and effectively audited
- staff provided all accounting records and information relevant to the audit.

**Unaib Jeoffrey** 

Delegate of the Auditor-General for New South Wales

cc: Mr Dominic Johnson, General Manager

Ms Louise Scambler, Chair of the Audit, Risk and Improvement Committee Mr Michael Cassel, Secretary of the Department of Planning and Environment

SPECIAL SCHEDULES for the year ended 30 June 2022



Special Schedules for the year ended 30 June 2022

Contents	Page
Special Schedules:	
Permissible income for general rates	3
Report on infrastructure assets as at 30 June 2022	7

# Permissible income for general rates

\$ '000	Notes	Calculation 2021/22	Calculation 2022/23
Notional general income calculation <sup>1</sup>			
Last year notional general income yield	а	21,096	21,531
Plus or minus adjustments <sup>2</sup>	b	16	_
Notional general income	c = a + b	21,112	21,531
Permissible income calculation			
Or rate peg percentage	е	2.00%	2.30%
Or plus rate peg amount	i = e x (c + g)	422	495
Sub-total	k = (c + g + h + i + j)	21,534	22,026
Plus (or minus) last year's carry forward total	1	31	34
Sub-total	n = (I + m)	31	34
Total permissible income	o = k + n	21,565	22,060
Less notional general income yield	р	21,531	22,031
Catch-up or (excess) result	q = o - p	35	29
Carry forward to next year <sup>4</sup>	t = q + r + s	35	29

#### Notes

<sup>(1)</sup> 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.

<sup>(2)</sup> 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)*.

<sup>(4)</sup> Carry forward amounts which are in excess (an amount that exceeds the permissible income) require Ministerial approval by order published in the NSW Government Gazette in accordance with section 512 of the Local Government Act 1993. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.



#### INDEPENDENT AUDITOR'S REPORT

# Special Schedule – Permissible income for general rates Mosman Municipal Council

To the Councillors of Mosman Municipal Council

#### **Opinion**

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Mosman Municipal Council (the Council) for the year ending 30 June 2023.

In my opinion, the Schedule is prepared, in all material respects in accordance with the requirements of the Local Government Code of Accounting Practice and Financial Reporting 2021–22 (LG Code) and is in accordance with the books and records of the Council.

My opinion should be read in conjunction with the rest of this report.

## **Basis for Opinion**

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Schedule' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

I have fulfilled my other ethical responsibilities in accordance with APES 110.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

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

## **Emphasis of Matter - Basis of Accounting**

Without modifying my opinion, I draw attention to the special purpose framework used to prepare the Schedule. The Schedule has been prepared for the purpose of fulfilling the Council's reporting obligations under the LG Code. As a result, the Schedule may not be suitable for another purpose.

#### Other Information

The Council's annual report for the year ended 30 June 2022 includes other information in addition to the Schedule and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements, Special Schedule 'Report on infrastructure assets as at 30 June 2022'.

My opinion on the Schedule does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements.

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

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

# The Councillors' Responsibilities for the Schedule

The Councillors are responsible for the preparation of the Schedule in accordance with the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation of the Schedule that is free from material misstatement, whether due to fraud or error.

In preparing the Schedule, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

#### Auditor's Responsibilities for the Audit of the Schedule

My objectives are to:

- obtain reasonable assurance whether the Schedule as a whole is free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the Schedule.

A description of my responsibilities for the audit of the Schedule is located at the Auditing and Assurance Standards Board website at: <a href="www.auasb.gov.au/auditors">www.auasb.gov.au/auditors</a> 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.

( hand)

Unaib Jeoffrey
Delegate of the Auditor-General for New South Wales

27 October 2022 SYDNEY

# Report on infrastructure assets as at 30 June 2022

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard	agreed level of service set by	2021/22 Required maintenance <sup>a</sup>	2021/22 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets		ition as a eplacem		
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	1	2	3	4	5
Buildings	Buildings – specialised	_	_	410	523	18,425	24,744	59.7%	17.8%	22.5%	0.0%	0.0%
	Council offices	_	_	189	1,154	9,273	11,758	99.4%	0.1%	0.5%	0.0%	0.0%
	Council works depot	_	_	41	23	2,010	2,566	78.0%	22.0%	0.0%	0.0%	0.0%
	Library	_	_	115	16	4,511	7,166	26.0%	36.3%		0.0%	0.0%
	Cultural facilities	_	_	275	48	11,683	17,094	68.4%	27.9%	3.6%	0.0%	0.0%
	Other buildings	_	_	144	59	1,407	869	29.8%	50.0%	20.1%	0.0%	0.0%
	Childcare centres	_	_	17	_	547	1,074	2.0%	65.5%	32.5%	0.0%	0.0%
	Multistorey car park	_	_	208	63	9,390	12,939	12.3%	87.7%	0.0%	0.0%	0.0%
	Sub-total Sub-total		_	1,399	1,886	57,246	78,210	56.1%	31.7%	12.1%	0.0%	0.0%
Roads	Sealed roads	92	92	1,201	1,131	51,034	73,313	22.4%	57.2%	20.1%	0.3%	0.0%
	Footpaths	80	80	104	246	15,265	22,426	25.1%	59.6%	13.9%	1.4%	0.0%
	Other road assets	208	208	45	1	10,248	15,113	29.7%	38.3%	29.9%	2.1%	0.1%
	Kerb and Gutter	114	114	32	17	14,298	34,113	10.4%	52.0%	37.0%	0.6%	0.0%
	Retaining Walls	135	135	38	22	19,072	37,849	11.9%	44.8%	42.2%	0.9%	0.1%
	Physical Traffic Devices	19	19	83	7	1,643	3,193	35.5%	40.4%	22.8%	1.4%	0.0%
	Lines and Signs	7	7	25	17	1,221	2,544	25.3%	49.1%	25.1%	0.5%	0.0%
	Street Furniture	131	131	13	3	1,993	4,805	28.4%	27.6%	39.5%	4.3%	0.3%
	Sub-total	786	786	1,541	1,444	114,774	193,356	19.5%	51.5%	28.1%	0.9%	0.0%
Stormwater	Stormwater quality improvement			00		0.500	0.000					
drainage	devices	_	_	68	3	3,593	3,833	14.0%		67.1%	0.0%	0.0%
	Rainwater re-use tank		_	20	_	1,178	1,402	40.6%	59.4%	0.0%	0.0%	0.0%
	Open conduits (drains)	1	1	37	1	2,086	3,432	18.7%	39.1%		0.0%	0.1%
	Closed conduits (pipes)	87	87	67	17	39,851	50,988	4.7%		41.8%	0.6%	0.2%
	Nodes (pits)	1	1	68	129	7,374	9,562	3.7%	86.1%		0.4%	0.0%
	Sub-total	89	89	260	150	54,082	69,217	6.5%	54.9%	38.0%	0.5%	0.2%

continued on next page ... Page 7 of 10

# Report on infrastructure assets as at 30 June 2022 (continued)

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard	agreed level of service set by	2021/22 Required naintenance <sup>a</sup>	2021/22 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)			ition as a eplacem		
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	1	2	3	4	5
Open space /	Marine structures	89	89	47	18	6,621	15,480	16.8%	13.2%	68.7%	1.1%	0.3%
recreational	Sporting fields	_	_	599	393	5,600	6,328	69.2%	22.8%	8.1%	0.0%	0.0%
assets	Parks & reserves	13	13	829	2,002	11,801	14,120	8.0%	19.4%	71.9%	0.7%	0.0%
	Other	_	_	882	547	10,681	13,081	0.9%	35.0%	64.2%	0.0%	0.0%
	Sub-total	102	102	2,357	2,960	34,703	49,009	16.8%	22.0%	60.6%	0.5%	0.1%
	Total – all assets	977	977	5,557	6,440	260,805	389,792	24.2%	44.5%	30.7%	0.6%	0.1%

<sup>(</sup>a) Required maintenance is the amount identified in Council's asset management plans.

## Infrastructure asset condition assessment 'key'

# Condition Integrated planning and reporting (IP&R) description

Excellent/very good No work required (normal maintenance)
Good Only minor maintenance work required

3 Satisfactory Maintenance work required

Poor Renewal required

5 Very poor Urgent renewal/upgrading required

# Report on infrastructure assets as at 30 June 2022

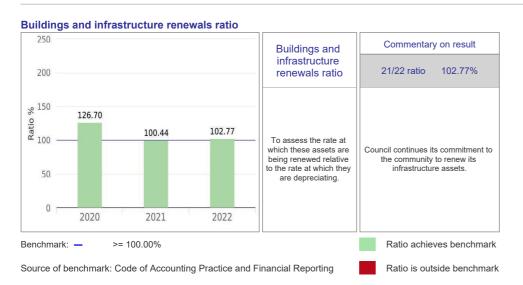
# Infrastructure asset performance indicators (consolidated) \*

	Amounts	Indicator	Indic	ators	Benchmark
\$ '000	2022	2022	2021	2020	
Buildings and infrastructure renewals ratio					
Asset renewals 1	5,386	102.77%	100.44%	126.70%	>= 100.00%
Depreciation, amortisation and impairment	5,241	102.77 /6	100.44%	120.70%	>= 100.00%
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory	077	0.070/	0.540/	0.500/	. 0. 000/
standard  Net carrying amount of infrastructure assets	977 265,411	0.37%	0.54%	0.52%	< 2.00%
Net carrying amount or initiastructure assets	205,411				
Asset maintenance ratio					
Actual asset maintenance	6,440	115.89%	133.06%	119.78%	> 100.00%
Required asset maintenance	5,557	113.09 /6	133.0070	119.7070	× 100.0070
Cost to bring assets to agreed service level					
Estimated cost to bring assets to					
an agreed service level set by Council	977	0.25%	0.34%	0.34%	
Gross replacement cost	389,792				

<sup>(\*)</sup> All asset performance indicators are calculated using classes identified in the previous table.

<sup>(1)</sup> 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.

# Report on infrastructure assets as at 30 June 2022

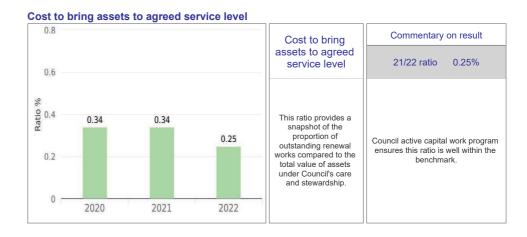




#### Infrastructure backlog ratio Commentary on result Infrastructure backlog ratio 21/22 ratio 0.37% % 1.5 Ratio This ratio shows what proportion the backlog is Council active capital work program against the total value of ensures this ratio is well within the 0.54 0.52 benchmark. a Council's 0.5 0.37 infrastructure 2021 2020 2022 Ratio achieves benchmark Benchmark: -< 2.00%

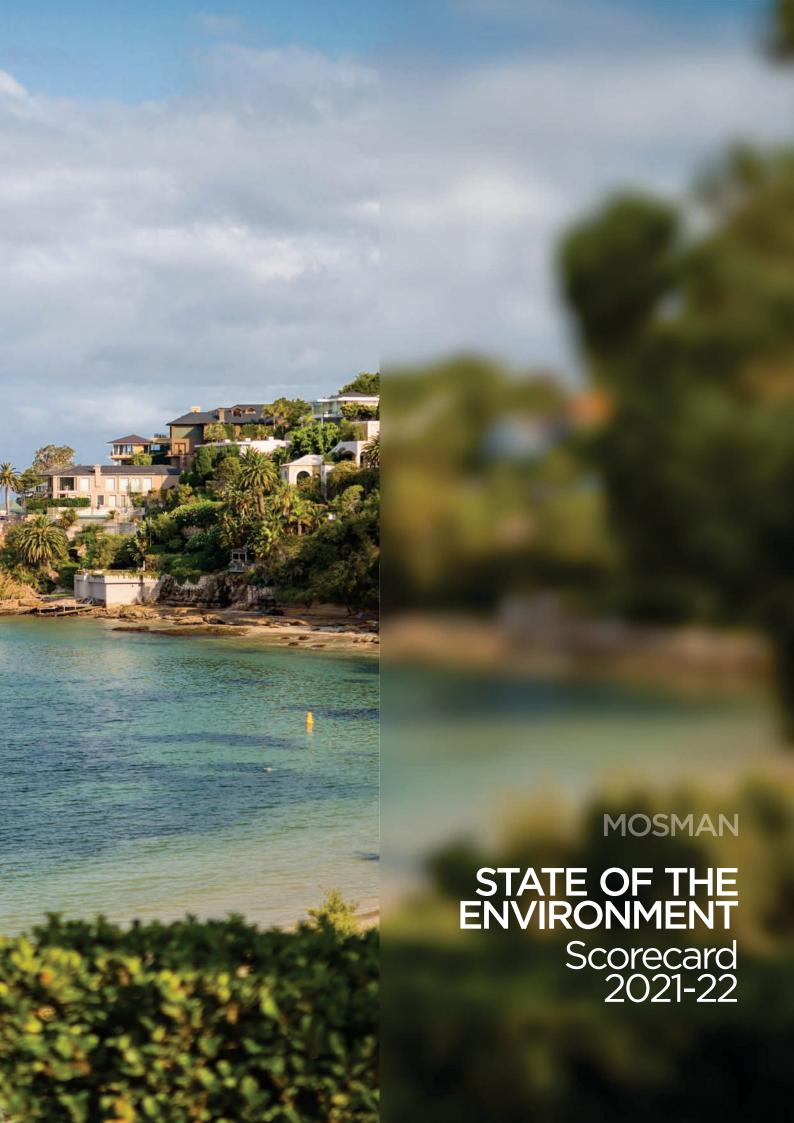
Ratio is outside benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting



# **Section Four**

**State of the Environment Scorecard 2021-2022** 



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State of the Environment	7
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# INTRODUCTION

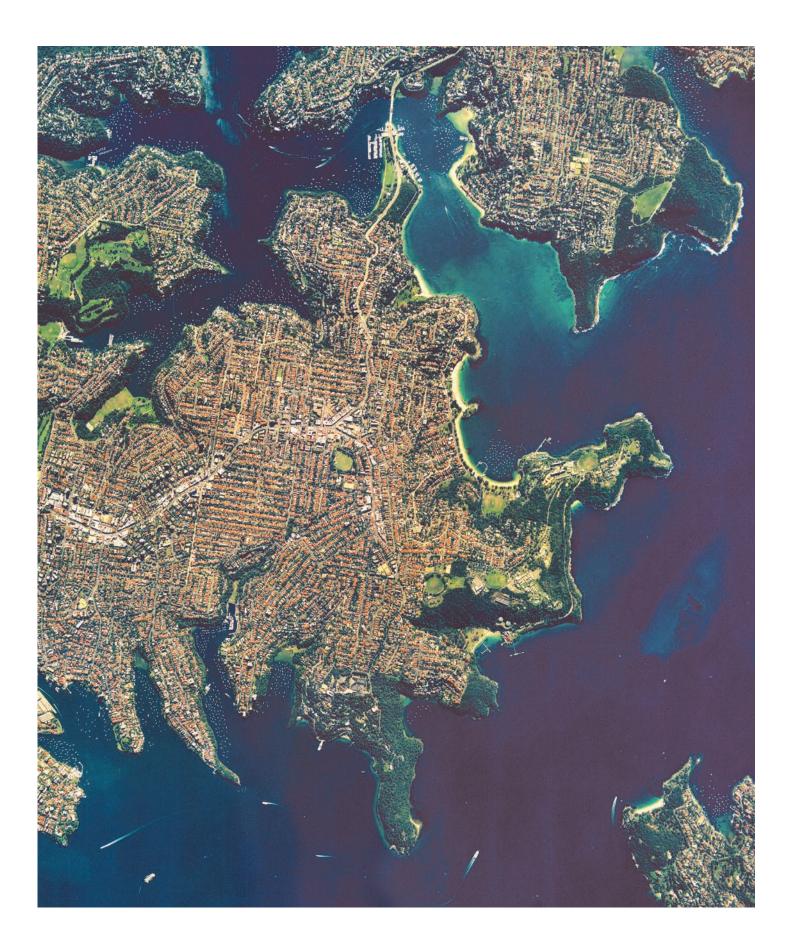
## The Mosman Local Government Area

The Mosman LGA is located 8km north-east of the CBD on Sydney's lower north shore. It is one of Australia's premier suburbs with an unmatched harbourside setting. Occupying some 8.7 sq km, Mosman features stunning bays and beaches punctuated by rugged headlands, sandstone cliffs, bushland areas and foreshore parklands.

Mosman's undulating foreshore is approximately 24km in length and is emphasised by more than a dozen headlands. Mosman is home to many popular swimming and recreation beaches and bays including Chinamans, Balmoral The Spit, Cobblers and Clifton Gardens. The majority of the foreshore include significant rocky areas, bushland, including many protected areas, parks and tourist attractions, such as Sydney Harbour National Park and Taronga Zoo.

The 2022 data showed 28,329 people lived in Mosman, with the median age of residents 42 years old. Children aged 0-14 years account for 17.9% of Mosman's population and people aged 65 years and over equate to 18.8% of the population.

Mosman Council's vision is to preserve and enhance biodiversity, including Mosman's bushland, parks, tree canopy, beaches and marine environment through best practice operational and maintenance programs, infrastructure upgrades, regulatory practice and education campaigns. Council's aim is to also reduce its carbon footprint and minimise its waste to landfill.





# **State of the Environment Report**

This report aims to show that Council is sustainable and is actively managing the use of the local environment whilst conserving and protecting it for the enjoyment of future generations.

The State of the Environment (SOE) Report provides an annual snapshot of the condition of the environment, current impacts on the environment and the Council's response to these impacts.

The 2021-2022 SOE Scorecard summarises key areas of operation and projects undertaken by Council to improve the local environment for residents and visitors alike.

## **Key Areas**

This SOE focuses on seven key areas chosen by the State Government, these include:

- Climate Change and Air Quality
- Total Water Cycle
- Biodiversity
- Waste
- Transport
- Planning, Built Environment and Heritage
- Engagement and Education for Sustainability

Within these areas are a number of standard indicators used to measure change. These indicators align with the goals and objectives of Council's MOSPLAN and allow for change in environmental management to be measured over time.

# **CLIMATE CHANGE AND AIR QUALITY**

Air Quality	2018-19	2019-20	2020-21	2021-22	Change from previous year
Number of air pollution complaints received by Council	12	5	2	15†	Up ↑
Energy	2018-19	2019-20	2020-21	2021-22	Change from previous year
Electricity use Council operations (kWh)	1,523,945	1,388,213	1,223,908	994,696	Down <b>√</b>
Council energy and consumption (GJ)	7,254	6,240	5,594	5,293	Down <b>√</b>
GHG emissions from Council energy and gas use (tonnes CO2-e)	1,414	1,206	1,082	894	Down↓
Total residential and non residential electricity use for Mosman (MWh)	131, 834	130,397	130,130	Ausgrid data not available at time of publication	-
Solar generation exported to the grid (MWh)	997	1,289	2,072	Ausgrid data not available at time of publication	-

<sup>†</sup>Attributable to increase in companion animal ownership and suspected increase in residents working from home.

# 100% Renewable Electricity Purchase

Mosman Council has joined forces with 24 other participating councils in securing one of the largest renewable energy deals for local government. The councils will be supplied with energy by three NSW solar farms which was brokered by the Southern Sydney Regional Organisation of Councils (SSROC) with electricity retailer ZEN Energy. Worth approximately \$180 million, the landmark retail electricity agreement will deliver more than 214 gigawatt hours of electricity per year to 25 councils which collectively represent more than 3 million people or almost 38% of the NSW population, with 83% of their total electricity supply to be covered by renewable energy.

Council has opted for 100% renewable energy under the agreement which will help power council facilities and streetlights throughout the area. Electricity is Council's most significant source of emissions and reducing consumption has been a major priority. This deal will be a key plank in reaching Council's net zero emissions by 2030 target. Council has been steadily reducing emissions and has already cut its operational electricity emissions by 29% over the past decade and Council can now expect to see further significant cuts to emissions in coming years.

The agreement commences in July 2022 and runs to 2026, with an option to extend to 2030.

## Household solar catches on

Mosman residents are increasingly introducing solar onto residential rooftops to help lower power costs and their carbon footprint while adding value and future-proofing the home.

Mosman's low 7% rate of installed solar is quickly catching up to the Sydney average of 20% following the installation of 214 new domestic systems over the past 18 months. This has resulted in the saving of 45,000 tonnes in CO2 emissions over the solar installations' lifetimes.

When combined with a battery, solar power can take a home almost entirely off grid.

Council, which is moving to solar has already put an array on the Marie Bashir Sports Centre and will soon add a system at the Depot and the Civic Centre, is encouraging residents to make the change.

A range of resources is available on Council's website mosman.nsw.gov.au/solar or visit Zero Emissions Sydney North zerosydneynorth.org

# **TOTAL WATER CYCLE**

Stormwater	2018-19	2019-20	2020-21	2021-22	Change from previous year
Number of gross pollutant traps (GPTs)	35	35	35	35	Stable <b>←→</b>
Total gross pollutants removed from GPTs (tonnes)	305	260	350	380	Up <b>↑</b>
Water Consumption	2018-19	2019-20	2020-21	2021-22	Change from previous year
Total LGA potable water use (kilolitres)	3,262,836	3,059,919	3,506,105	Data not available at time of publication	-
Total residential potable water use (kilolitres per capita)	105	99	113	Data not available at time of publication	-
Total Council potable water use (kilolitres)	60,739	63,273	48,664	44,991	Down <b>√</b>

# **Restoring Riparian Habitat**

Recent improvement works have been undertaken by council at Clifton Gardens to restore riparian vegetation. The creek functions as headwaters for the catchment and in recent times has reached capacity due to heavy sedimentation. This would regularly cause flooding to adjacent park and whilst the works will not eliminate this it will reduce the frequency. Significant earthworks were required to deepen the channel and provide ponds for future sediment capture. Site works also included the revegetation of disturbed creek banks with native sedges and other planting work using local native species directly adjacent to the creeks.

# Drill Hall stormwater reharvest system

The underground tank was cleared of sediment and flanges were cleared of dirt. The UV disinfection system was upgraded, and a new water meter was installed. The system was also enhanced through the upgrade of a new 20,000 litre receiving tank at Rawson Oval. This allows increased run time for oval irrigation meaning less water from town water is required to complete the oval irrigation cycle.



# **BIODIVERSITY**

Biodiversity Condition	2018-19	2019-20	2020-21	2021-22	Change from previous year	
Weed assessments undertaken	22	15	16	19	Up↑	
Number of registered active bushcare volunteers	95	48	63	65	Uр↑	
Bushcare Program volunteer hours	2,200	840	1,180	1,500	Up↑	
Number of active bushcare groups	20	18	22	20	Down <b>√</b>	
Total number of native plants supplied to volunteers, contractors and residents	9,000	7,000	12,000	10,500	Down <b>√</b>	
Number of native plant species recorded in LGA	490	490	490	499	Uр↑	
Number of threatened flora species	3	3	3	2 <sup>†</sup>	Down <b>↓</b>	
Number of threatened fauna species	5	5	5	4 <sup>†</sup>	Down <b>√</b>	
Number of endangered ecological communities	2	2	2	2	Stable ←→	
Number of endangered fauna populations	0	0	0	0	Stable ←→	
Number of feral fauna species targeted through programs (eg. rabbits, foxes, cats)	1	2	2	2	Stable ←→	

 $<sup>^{\</sup>dagger}\mbox{Based}$  on survey for Mosman Council managed bushland sites only.

# Flora and fauna survey

Mosman's flora and fauna and the ecological health of the area's bushland sites are stable and continuing to improve according to a comprehensive survey conducted over 2021/2022 summer.

The study provides a snapshot of the current biodiversity value and a condition assessment of selected Councilmanaged natural assets, with Council's consistent work program aided by dedicated Bushcare volunteers helping to ensure a positive outcome. The report also reported that native vegetation cover >90%+ in bushland sites has increased from 74% in 2019 to 80.5% in 2022.

Key findings and changes from the last survey in 2016 included 499 indigenous native plant species recorded, up from 490 in 2016, and 48 additional flora species since 2016 as well as 64 native fauna species recorded during the latest survey, with two threatened plant species and four threatened fauna species identified. Six bushland sites contained threatened ecological communities.

# Posidonia australis restoration project development

Council started a seagrass (*Posidonia australis*) restoration project in Sydney Harbour. The motivation behind this project includes:

- Seagrass restoration is a proposed future action in the Mosman Council Climate Action Plan - Mitigation Strategy.
- Seagrasses are foundation species that underpin estuarine biodiversity and are important for climate change mitigation and resilience through carbon sequestration and shoreline stabilisation.
- Posidonia australis is the largest seagrass species in NSW and provides habitat for hundreds of species including important commercial and recreational species.

- Posidonia australis is highly effective at carbon capture (blue carbon) and shoreline stabilisation.
- Posidonia australis has declined dramatically in six NSW estuaries near Sydney (including Sydney Harbour) and is at risk of local extinction. It is officially listed as an Endangered Ecological Community by the EPBC Act.
- Community engagement to increase knowledge about seagrass habitats and build environmental stewardship: gathering to call local community to action, citizen science opportunity, school visits/excursions, 'Walk and Talk' with a marine scientist, Webinars, collaborating with local artists using art as a science communication tool.

## Tree planting expands

Advanced tree planting programs are continuing to be completed across Mosman's streets and parks, complementing existing tree avenues and increasing canopy and habitat trees.

In addition to recent street and park planting programs, Council is also expanding planting to expansive hard surface areas to reduce the heat island effect.

Following the recent completion of several successful sites, such as Harbour Street and Brady Street, Council will be expanding the program in coming years to Military and Spit Roads.

Along with reducing heat island effects, the initiatives will rejuvenate tree canopy and increase habitat links throughout Mosman's streets and roads.

# **WASTE**

Waste	2018-19	2019-20	2020-21	2021-22	Change from previous year
Total waste to landfill, including general cleanup (tonnes)	6,695	7,372	6,921	6,996	Uр↑
Total waste to recycling including paper, co- mingled, metal and green waste (tonnes)	3,856	4,613	4,360	4,572	Up↑
Total waste to landfill, including general cleanup per capita (kg)	217	238	223	247*	Uр↑
Total waste to recycling, including metal and green waste per capita (kg)	125	149	141	161*	Uр↑
Green waste diverted from landfill per capita (kg)	46	68	52	62	∪р↑
Total e-waste collected (kg)	34,189	24,958	23,744	12,888**	Down <b>√</b>

<sup>\*</sup> Based on 2021 Estimated Resident Population of 28,329 as apposed to all others based on Estimated Resident Population of 30,981

 $<sup>^{\</sup>ast\ast}$  Only one e-waste event was held due to COVID

# **Reducing food waste**

Residents were encouraged to reduce the amount of food waste going to landfill. More than \$10 billion worth of edible food in Australia goes to waste each year despite some simple steps which can help reduce the tally.

Easy steps to reduce food waste include planning weekly meals before shopping, preparing a shopping list after checking what's at home, measuring serving sizes and storing food in air-tight containers, using leftovers and reusing organic waste by worm farming or purchasing a discounted compost bin from Council. All Mosman residents received a flyer with these key tips. Other tips on reducing food waste are available at mosman.nsw.gov.au/waste, ozharvest.org and lovefoodhatewaste.com.au

## Recycling election signage

Waste from the recent local government election was reduced following an innovative plan to donate material for recycling.

Dozens of corflutes, commissioned by prospective candidates, which would normally be destined for landfill were instead diverted to a recycling facility along with any other corflutes which were no longer needed by Council.

Large recyclers will normally only accept the signage if there is sufficient quantity because printing on the corrugated plastic makes it harder to recycle.

# Cleaning up masks

Mosman residents were encouraged to participate in a nationwide "Citizen Science project" to measure the extent of Australia's face mask litter on Clean Up Australia Day on Sunday 6 March 2022.

In 2020, more than three billion single-use masks were thrown out across the globe every day, contributing to a significant portion of pandemic-related litter entering the environment. Thankfully in Mosman mask litter, whilst present, was minor.

# Coffee pod recycling

An innovative pilot program was launched in Mosman to collect aluminium coffee capsules through kerbside recycling. In an Australian first, recyclers iQ Renew and CurbCycle recycled coffee pods with residents placing the pods in purpose made bags and placing them in their yellow bin.

The aluminium in collected coffee capsules, which is infinitely recyclable, is recovered and returned to aluminium producers, saving energy required for aluminium produced from scratch, while coffee grounds are used locally for commercial compost.

Kerbside collection of targeted recyclables, such as aluminium capsules, has been challenging due to the difficulty of separating materials. The use of a specially designed bag will ensure the capsules remain separate from other recycling materials for aggregating and sending on for processing through Nespresso's recycling scheme.

The trial was a success with a long-term rollout pending further assessment and approvals.

# **TRANSPORT**

Transport	2018-19	2019-20	2020-21	2021-22	Change from previous year
Registered vehicles in Council LGA*	19,697	20,007	19,725	17,828*	Down ↓
Number of Council fleet vehicles	21	21	21	21	Stable ←→
GHG emissions from Council fleet vehicles (tonnes CO2-e)	66	32.25	35.7	45.616†	Uр↑
Number of carshare members as at 30 June 2020	996	1,177	1,280	1,596	∪р↑

<sup>\*</sup> Source: RMS NSW, 2022 - Registration Snap Shot Report. Excludes motorbikes and trailers.

## **Electrifying Transport**

Council's Evie Networks fast electric vehicle charger in Mosman Square Car Park has proven very popular, and will soon make a significant milestone with its 1000th charge! The charger has helped curb Mosman's carbon footprint and at the recent rate of usage saves about 500kg in emissions every week. Mosman Council has also embraced the shift to electric, taking delivery of its first fully electric fleet vehicle and launching a trial of an electric bike as part of its strategy to continue to reduce CO2 emissions. When factoring in greenhouse gas emissions from food production, by some estimates electric bicycles are the least carbon intensive mode of transport, even lower than walking, because of the energy efficiency of being on two wheels.

# **Collaborating with Community**

Volunteers from Zero Emissions Sydney North (ZESN) held a stall at Mosman market on Saturday 5 March 2022. There were conversations with over 100 families about energy reduction in the home, superannuation, investments, solar installations and electric vehicles. The new Council electric vehicle and electric bike, and a Tesla were on display to the public. Uptake of EVs in Mosman is developing fast. The fast EV charger in the Council carpark was busy all day! Many thanks to the ZESN volunteers.

 $<sup>^\</sup>dagger$  Increase attributable to operational changes made to staff usage of cars and COVID-19 lockdown.



# PLANNING, BUILT ENVIRONMENT AND HERITAGE

Population	2018-19	2019-20	2020-21	2021-22	Change from previous year
Estimated population of LGA - at 30 June (ERP)	30,877	30,981*	30,981	28,329	Down <b>√</b>
Residential density (persons per hectare)	35.70	35.80	35.80	32.56	Down <b>√</b>
Noise	2018-19	2019-20	2020-21	2021-22	Change from previous year
General noise complaints received by Council	33	112	82	103	Up <b>↑</b>
Barking dog complaints received by Council	66	60	62	35	Down <b>√</b>
Development Applications	2018-19	2019-20	2020-21	2021-22	Change from previous year
Total number of development applications received by Council	249	152	229	206	Down <b>√</b>
Number of development applications approved	206	118	180	168	Down <b>√</b>
Aboriginal Heritage	2018-19	2019-20	2020-21	2021-22	Change from previous year
Total number of Aboriginal heritage sites	105	105	105	105	Stable <b>←→</b>
Non Aboriginal Heritage	2018-19	2019-20	2020-21	2021-22	Change from previous year
Total number of non-Aboriginal heritage items	481	481	481	481	Stable <del>← →</del>
Number of built items	445	445	445	445	Stable ←→
Number of landscape items	34	34	34	34	Stable ←→
Number of archeological items	10	10	10	10	Stable ←→
Heritage conservation areas	13	13	13	13	Stable ←→

<sup>\*</sup> Based on 2021 Estimated Resident Population of 28,329

# Mosman Local Environmental Plan (MLEP)

The Mosman Local Environmental Plan (MLEP) saw the rezoning of around 2,400 properties in the Mosman Scenic Protection Area from Zone R2 Low Density Residential to C4 Environmental Living.

The rezoning is the outcome of years of campaigning by Council to protect this significant area from uncontrolled development being undertaken without Council approval through the NSW Government's Housing Code.

The provisions of the Housing Code permit private certifiers to approve developments, including new two storey houses, without an assessment of overshadowing, public or private view loss, loss of privacy, visual impact of the development, or any submissions from neighbours.

The C4 zone is used extensively throughout Sydney, particularly in scenic areas adjoining the harbour, and will ensure that Council can continue to maintain the high quality visual amenity that makes Mosman unique.

# **ENGAGEMENT AND EDUCATION FOR SUSTAINABILITY**

Education	2018-19	2019-20	2020-21	2021-22	Change from previous year
Total number of environmental programs (workshops, events, surveys) delivered to the community.	65	40	46	46	Stable ←→
Total number of environmental programs (workshops, events, surveys) delivered to Council staff.	12	6	3	6	Uр↑
Number of HarbourCare volunteers	67	29	3	39	Up <b>↑</b>

## **Workshops**

Mosman Council hosted several environmental workshops and events for residents throughout the year. These workshops build our residents capacity to make sustainable changes within their household and the wider community. This year Council hosted several in person workshops including A Way to Less Plastic where attendees learnt how to create a less plastic driven lifestyle and Rethink Your Wardrobe with information on how to declutter and organise your wardrobe, complete with a sustainable exit strategy for clothes. In collaboration with Northern Sydney Councils, residents were able to attend online workshops including a screening of Regenerating Australia and The Big Switch with Saul Griffith, Electrify Everything! Information about our current workshops and events is available on the Events Mosman website.

# Climate Action Community Consultative Committee

The Climate Action Community Consultative Committee was established in October 2020 to provide advice and recommendations to Council to assist in Climate Action by Council and its Community. The Committee meets four times a year and has helped in the preparation of Council's two strategic documents in response to climate change the 'Climate Action Plan - Mitigation Strategy' and the 'Climate Action Plan - Resilience and Adaptation Strategy'. In providing its advice and/or recommendations, the Committee also consider funding opportunities for Climate Action, facilitating and activating the community broadly and deeply around climate change and facilitating community capacity for action.

#### **Zero Emissions Schools Network**

Zero Emissions Sydney launched the Zero Emissions Schools Network in 2020 with the support of Mosman Council for all schools in Mosman LGA. The network helps schools save money, reduce emissions and embrace climate solutions. This year the network held regular meetings, sharing challenges, solutions and opportunities about how sustainability measures are integrated into the curriculum and into everyday life. For example, at one of the meetings staff and students from Sacred Heart Mosman gave an inspiring presentation on their sustainability journey including how the student representative council (SRC) are running Waste-free Wednesdays and reducing waste by 75% -from 8 red bins down to just 2 a day. Please contact Zero Emissions Schools if you'd like to get involved in the current Mosman Network.

## **Living Mosman Newsletters**

Residents can keep up to date on Council's environmental and sustainability news with the Living Mosman Newsletter, distributed quarterly. Those interested can subscribe via the Council website to get the latest Living Mosman Newsletter delivered to your email inbox.

## **FUTURE DIRECTIONS**

Mosman Council is committed to protecting the environment and has set a net zero target by 2030 for Council operations.

#### Future directions include

- Finalisation of Council's second strategic response to climate - the Climate Action Plan - Resilience and Adaptation Strategy
- Continuation of the Climate Action Community Consultative Committee
- Investigate Food Organic source separation and processing from domestic waste bins
- Increase street tree planting to increase canopy cover in areas susceptible to urban heat island effect
- Expand the HarbourCare and BushCare programs and encourage foreshore community engagement and connectiveness based on environmental protection works
- Continue bushland restoration works including increase in 90%+ native vegetation cover
- Install solar rooftop arrays at Council Depot and Council Civic Centre buildings
- Install further EV fast charging stations. Two at Raglan West carpark
- LED lighting upgrades at Vista Street carpark and Marie Bashir Sports Centre
- Investigate LED lighting upgrades for oval flood lights
- Community education and collaboration
- Continue Recycle Smart waste initiative
- Support and promote State Governments Single Use Plastic Ban



# **Section Five**

**Disability Inclusion Action Plan 2017-2022** 

**Progress report for 2021-2022** 



# Disability Inclusion Action Plan 2017-2022 Reporting: Implementation of Actions 1 July 2021 to 30 June 2022

### **PROGRESS LEGEND**



Completed



Progressing



Not Due To Start



**Not Progressing** 

## Actions 1. Developing positive community attitudes and behaviours

A	action	Responsibility	Timeframe	Indicator	Comments	Progress				
L	isten to people with disability									
•	Seek ongoing feedback from people with disability and community members about progress on access and inclusion.  Make adjustments to the actions in this plan to	Community Development; Community Services	Ongoing	Community satisfaction rates with information and support for people with disability in	Council supported consultation through the Access and Mobility Community Consultative Committee that met 4 times.					
	respond to feedback as needed.			biennial survey	There were 4 community consultation workshops held to					
•	Share feedback and actions to improve accessibility taken by Council with Councilstaff.				help shape the 2022-2026 DIAP along with an online survey.					
					In 2021 Council's biennial community survey recorded a resident satisfaction score of 6.78 (mean score out of 10) for services and facilities for people with a disability					
					A Youth Inclusion Group met online between August and December 2021. The Group consulted on how the service could better include people with a disability and from diverse backgrounds in programs and worked on an IDPWD initiative					
					Inclusion Tree utilised in various spaces/events to promote inclusion and gather community aspirations and expressions of inclusion and hope.					

Pr	omote understanding and positive attitude	s among Council staff			
•	Include disability awareness training in staff induction [New Starter Orientation Program] to ensure staff recognise providing accessible information, processes, services and facilities as a core responsibility; this includes ensuring frontline staff know where to refer customers for information.	Human Resources; Training for all Sections as relevant	<ul> <li>N and % of staff trained per year</li> <li>% staff reporting increased confidence following training Still to be developed</li> </ul>	<ul> <li>23 staff, 100% of new staff trained per year</li> <li>100% staff reporting increased confidence following training</li> <li>Youth Services delivered an</li> </ul>	
Þ	Provide more detailed training for relevant staff on access and inclusion for people with disability, with input from local disability service providers.			online presentation to all Council staff on its youth consultation, including information about Inclusion & Diversity from a youth perspective – re-iterating importance of inclusion for Youth Services and our community more broadly to a diverse range of internal stakeholders	

Promote understanding, positive attitudes and connections in the community								
Hold or link to events and activities that promote inclusion, such as events for International Day of People with Disability.	All Sections as relevant	Ongoing	N events held per year	Child and Families services partnered with other agencies to run two education sessions for parents around speech and language development and mental health wellbeing.  Community Development Teams (Library, Gallery and Community Services) led on a Voices Project for International Day for People with Disability that included:  Youth IDPWD online campaign/videos  Community submissions that were promoted on social media				
				<ul> <li>Book events in the library</li> <li>Other events included:         <ul> <li>Inclusion Tree Project promoting inclusion and providing opportunity for community submissions around an inclusive society</li> <li>Postcards workshop for young people for the development of the new MOSPLAN. This promoted inclusion and created positive aspirations and hopes for an inclusive society including issues around access and disability.</li> <li>3 x "Aunty Time" workshops held at the Youth Centre with a focus on de-stigmatising difference</li> </ul> </li> </ul>				

Work with Ability Links and Local Area Coordinators to promote inclusion in the community.	Community Services	Ongoing	N activities per year	<ul> <li>including conversations around disability.</li> <li>Intergenerational project around wellbeing and mental health targeting older people with dementia and young people</li> <li>Library held 2 events on Zoom for International Day of People with Disability. One for children - Megan Taylor Storytime and the other an Adult Author talk with Carly Findlay OAM</li> <li>Ability Links was de-funded in 2020.</li> <li>Council liaised with Uniting Care LAC and promoted relevant information from them and other disability&amp; community services</li> </ul>	
				providers to facilitate inclusion. In 2021/22 Mosman Community Care promoted inclusion through the Northern Beaches Council newsletter.	
Promote understanding, positive attitudes a	and connections in	the commun	ity		
Work with Ability Links to investigate a volunteer program to connect people with disability and community members interested in the same activities or volunteering opportunities.	Community Services		Program investigated	Internal survey on inclusive volunteer engagement has been completed and an action plan developed to increase opportunities to engage volunteers with disabilities.  Inclusive volunteer engagement training delivered to relevant staff in 2021.	
				Connections made to Centre for	

		Volunteering to engage people with disability.	

Promote positive stories of inclusion and actions taken to increase access. Include pictures of	Community Services;	Ongoing	N publications that promote inclusion	Numerous items published re inclusion and actions taken,
people of all abilities in promotional materials.	Communications		and/or pictures	including in the Mosman Daily Council Round-up, Council's online events hub, social media posts for IDPwD and promotion of library events in the weekly MosmanNow advertisement. A program of inclusive playground upgrades was also widely promoted across external and Council-owned channels.
				Community Development led Voices Project – Youth Submissions and winning Slam poetry recorded and promoted on social media
				Youth IDPWD online video campaign promoted to community through social media channels

Engage with groups in the community to pro	Engage with groups in the community to promote inclusion							
Connect the Chamber of Commerce with relevant providers to advise local businesses on inclusion and access.	Community Services	2018/19	N linkages made	Connections have previously been made with the Chamber of Commerce and the Chamber participated in a community forum in May 2019 and in DIAP consultations in early 2021, which included disability providers.  Members of the Chamber attended community consultation events to help with the development of an ageing framework including discussions around older people, care and disability.				
Connect sporting associations and clubs to advice on how they can increase access and inclusion. For example, refer them to the All In! The Inclusion Guide online resource and connect them to advice through 6-monthly meetings with sporting associations.	Environment and Open Space	2019/20	All major sporting clubs and user groups connected to advice	In February 2019 presentation was made by the NSW Office of Sport highlighting Participation Plans for Sydney Districts.  All In! Inclusion Guide links were provided to all clubs in August 2019.  Council's Venue Coordinator is equipped to respond to access enquiries when processing bookings club and casual sports.				

Engage with groups in the community to promote inclusion							
Connect with schools and preschools to promote inclusion.  Continue to offer Council's International Day of People with Disability event for schools.  Draw on Children's Services network meeting to engage children's services  Engage with Principals' Liaison Group	Community Services Library Services	Ongoing	<ul> <li>% children reporting improved knowledge of inclusion and accessibility</li> <li>% services reporting more confidence with inclusion</li> </ul>	The in person IDPwD event was not held in2021 as a result of COVID-19 restrictions. However, the Voices project and smaller team led programs went ahead.  Regular quarterly meetings were hosted by Library Services to engage with local Principals to seek feedback on Council services for their schools and to provide an update on Council programs and initiatives in their areas.  Quarterly Children's network meeting and emails highlighted services that can assist to increase knowledge around inclusion and accessibility.  Quarterly meetings were held with KU inclusion team to share information around inclusion and accessibility.  Youth Services meeting held with Student Support Officers Network with inclusion as a key point of discussion.  Continued through LNS Youth Interagency with roundtable planning meeting facilitated by Youth Services at Youth Centre in Feb 2022 where inclusion was a key priority area.  Relationship established with			

	Mosman High School SSO with ongoing consultation regarding young people requiring support and pathways to create greater inclusion for individuals with greater psychosocial needs
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# **Actions 2. Creating liveable communities**

Action	Responsibility	Timeframe	Indicator	Comments	Progress
Listen to people with disability					
Continue to work with our Access and Mobility Community Consultative Committee to identify barriers and actions to improve access.	Community Services; Engineering	Ongoing	N actions taken to improve access	Regular cross-council attendance at access committee meetings.  An access audit walk was held around Mosman's 'high street' (Military Road)  Five (5) stairs and hand rails were audited and fixed  Four (4) school catchments were audited in to promote "walk to school":  Queenwood Junior Blessed Sacrament Mosman Prep Beauty Point Public	
Investigate establishing formal criteria to more effectively assess and prioritise requests from the community for improvements to pathways or pram ramps.	Engineering; Community Services		Process confirmed	With any new or refurbishment works, compliant pram ramps are established on a needs basis.  Community requests for pathways or new pram ramps are prioritised based on pedestrian counts and safety, and works undertaken based	

		on budget availability.	

Continue to implement actions in the Access Strategy and consult with the Access and Mobility Community Consultative Committee and the community when undertaking upgrades and colanning new works, including: <ul> <li>council facilities</li> <li>sport and recreation facilities</li> <li>playgrounds</li> <li>public toilets and adult change facilities</li> <li>accessible parking spaces</li> <li>ramps</li> <li>hand rails</li> <li>continuous pathways.</li> </ul>	Engineering; Environment and Open Space	Ongoing	N and type of upgrades made per year	Improvements were made to pathways at Clifton Gardens playground and fully accessible picnic tables added adjacent to Spit West playground.  • Pram Ramps – 5 • Footpaths – 430m • Stair cases – 5 • Acc toilets – 2  Footpath renovations were undertaken to alleviate trip hazards  Accessible and ambulant public amenities are being constructed at Memory Park	
				& Allan Border Oval (ready for use August 2022 & 2023)  Mosman Swim Centre upgrade has improved access to facilities and one toilet in both ladies and gents has been upgraded to "Ambulant".	

Progressively increase access in the local c	ommunity and to	Council facilitie	s		
Investigate options to increase access to the water.	Engineering; Environment and Open Space; Governance; Community Services	Completed		Handrails were installed at Balmoral Baths.  A ramp providing access to the water was built at Clifton Gardens in 2020. This facility incorporates guiding rails along its length into the water.  Council's Venue Coordinator is equipped to respond to access enquiries when processing bookings for foreshore reserves.	
Continue to implement strategies in the Pedestrian Access and Mobility Plan.	Engineering	Ongoing	N and type of actions implemented per year	A Draft Walking & Cycling Strategy 2022-2027 was prepared and discussed at the Active Transport Working Group (ATWG) meeting in June 2022.	
Ensure Council's signage strategy for public domain, wayfinding and building and asset signage provides consistent and legible signage, including appropriate light reflective value (for people with vision impairment).	Communications, Engineering, Environment and Open Space, Compliance	Ongoing	Five signage upgrades per year	Additional wayfinding signage has been installed in a number of areas further expanding Mosman's updated signage.  An expanded rollout of new street name blades commenced in 2021/22. The new blades feature the latest technology manufacture with improved retroreflective base printed in a more readable typeface with good contrast/LRV performance and a matt overlaminate to minimise stray light reflection. During December 2021	

l bictograms.	updates were made to internal and external public signage for COVID-19 due to changes in government regulations. Artwork was in line with Government signage and maintained highly visible text in combination with recognised	
	combination with recognised pictograms.	

Improve process for providing access supports								
Review eligibility criteria and process for requests for:      assistance in handling of waste bins     mobility parking permits.	Engineering	2019/20	Revised process in place	A criterion has been established to process requests for mobility parking permits.				
Collaborate with state government to improve	ve access							
Make submissions to State Government about policy and legislation affecting access.	Urban Planning	As needed	<ul> <li>No of submissions made</li> <li>Outcome of submissions</li> </ul>	No submissions were made in 2021/22				
Collaborate with State Government on accessible transport and safer road crossings.	Engineering	As needed	N improvements made during DIAP period	Council regularly seeks grants form State Government for safer road crossings. Three improvements have been implemented and a further two planned during the reporting period.				

## Actions 3. Supporting access to meaningful employment

Action	Responsibility	Timeframe	Indicator	Comments	Progress			
Ensure council recruitment process is acces	sible							
Ensure job advertisements promote Council as an Equal Opportunity employer.	Human Resources	Ongoing	% jobs advertised	All job advertisements promote Council as an Equal Opportunity employer.				
Ask candidates if they have any particular needs to make the application and selection process accessible.	Human Resources	Ongoing	% of requests for reasonable adjustment to process that are made	All candidates asked this question prior to attending interview  100% of requests for reasonable adjustment to process that are made				
Include greater focus on inclusion in staff selection training and add a point in training around reasonable workplace adjustments.	Human Resources		% training sessions including focus on inclusion and reasonable adjustment	100% training sessions including focus on inclusion and reasonable adjustment				
Ensure Council is an inclusive and accessible workplace								
Promote an inclusive workplace culture through induction training.	Human Resources; all sections as relevant	Ongoing	N staff trained per year	23 staff trained per year				

Respond to any adjustment needs of staff with disability (including workplace ergonomics and physical access barriers to Council workplaces).	Human Resources; Engineering		reasonable adjustment that are made	There has not been any specific requests from Council staff regarding facilities to access. However all requests regarding desk and chair ergonomics at the work place have been addressed.	
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Action	Responsibility	Timeframe	Indicator	Comments	Progress
Consider accessibility of software and hardware in IT procurement.	IT Services	Ongoing	<ul> <li>Standard         accessibility         conditions for         procurement         adopted</li> <li>% systems that         are accessible</li> </ul>	Software is reviewed prior to procurement to ensure appropriate accessibility options are available.	
Actively explore options to support volunteering options for people with disability, for example, by connecting with Ability Links.	Community Services	Ongoing	N volunteer connections made	10 volunteers with disability were recorded in 2021/22 1 volunteer referral made to Community Visitor Scheme grant program in Lifeline Northern Beaches	
Support employment opportunities in the co	mmunity				
Explore opportunities to procure services from Australian Disability Enterprises and businesses employing people with disability.	Governance	As needed	N procurements from ADEs/ inclusive workplaces	No opportunities have been presented.	
Connect Chamber of Commerce with relevant providers to advise local businesses on inclusive employment e.g. by connecting businesses to advice from Disability Employment Services	Community Development	2018/19	Links established	Advice has been provided to the Chamber of Commerce regarding local disability employment services.	Page 11

# Actions 4. Improving access to services through better systems and processes

Action	Responsibility	Timeframe	Indicator	Comments	Progress
Policy and corporate practice					
Ensure access and inclusion are considered when new policies or corporate practices are written or existing policies or corporate practices are changed.	Governance	2020/21	% policies in which access and inclusion are considered	Council reviewed and adopted 12 policies in 2021/22 however only one was directly relevant in terms of access and inclusion, namely the Code of Meeting Practice which now includes webcasting provisions, substantially improving access and inclusion in the Council meeting cycle.	
	Improve Council we	bsite and info	rmation access		
Work toward WCAG 2.0 compliance for Council's websites.  Involve people with disability in usability testing of web services where feasible.	IT Services; Communications		2.0 Compliant	Council's website was developed with WCAG compliance front of mind and a similar approach will be adopted with the forthcoming Mosman Art Gallery website when ready for design and development.	
Inventory existing software for ease of accessibility.	IT Services	2017/18	Inventory completed	Completed.	
Encourage all software suppliers to improve accessibility with new updates.	IT Services	Ongoing	% new systems procured that are accessible	This is an ongoing exercise.	

Continue Council digitisation process to improve accessibility of records and information.	Governance	Ongoing	Digitisation complete by July 2021	The digitisation project has progressed significantly with ever increasing access to digital records. However completion of digitisation of legacy records remains some way off.		
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Action	Responsibility	Timeframe	Indicator	Comments	Progress
Develop standard templates for Council documents and forms to ensure accessibility of both print and online versions. Provide support to submit forms if needed.	Communications, with input from Customer Services, Finance and IT Services		<ul> <li>System procured</li> <li>System implemented and forms are accessible</li> </ul>	New print forms are designed to follow accessibility and readability standards as appropriate. Most forms have been migrated to online and are designed with standards in mind.	
Ensure customer facing staff identify people's preferred forms of communication and share this information across sections of Council, so people do not have to make the same request to different sections.	All sections		Process developed	This is an ongoing exercise	

Explore upgrading content on Council's website that:	IT Services; Communications		Completed	Council's website https://mosman.nsw.gov.au/comm unity/disability has information on accessible facilities plus links to advocacy and linkages services. The Playgrounds page provides info on each facility's accessibility rating: https://mosman.nsw.gov.au/ recreation/playgrounds and the Parks and Reserves page also provides information on accessibility ratings as well as displaying accessible toilets: https://mosman.nsw.gov.au /recreation/parks-and-reserves	
Investigate requirements for an interactive map of accessible locations in the Council area	IT Services; Communications Engineering	2018/19	Investigation complete	Mapping on Council's website and MyMosman app features mapping with the ability to show various assets such as disabled toilets and an interactive map of accessible parks has been established on Council's MyMosman app.	

Action	Responsibility	Timeframe	Indicator	Comments	Progress
Provide accessible events and services					
, ,	All Sections as relevant	Ongoing	accessible to people with disability	Accessibility requirements collected on registration information to ensure participants with access/needs can be accommodated  Key Council venues are wheelchair accessible with accessible toilets and parking.	

<ul> <li>Include a checklist in documents to consider accessibility in planning stage.</li> <li>Promote accessibility of events in advertising; use universal icons and highlight accessible locations (e.g. toilets, parking)</li> </ul>	Communications; Community Services to assist with development of checklist  All Sections as relevant		An accessibility checklist has been circulated.  Consideration is given to accessibility in event promotion	
Continue our current services for young people with disability and older people.	Community Services	services per year	Council has delivered 806 hours of service to young adults with disability at the monthly support group and weekly Drama Group. COVID-19 impacted both groups ability to meet in person.  In 2021/22 Community services delivered services to 20 young adults with disability. 23% of clients in Mosman Community Care over the age of 60 were people who identified having some sort of disability.	
Encourage local service providers to identify options for activities that are inclusive of people with disability, e.g. art workshops.	Community Development; Environment and Planning	N activities run per year	This action is ongoing, although impacted during the year by various COVID restrictions.	

Action	Responsibility	Timeframe	Indicator	Comments	Progress				
Investigate opportunities for local organisations to use Council facilities for meetings, training and other activities.	Community Services	2018/19	Review complete	Within guidelines, use of Council venues is proactively provided.					
Promote local supports for people with disability through  community stalls at monthly Mosman market investigating the establishment of a monthly community hot desk in Council to give service providers the opportunity to discuss their services with residents.	Cultural Services; Community Services	2019/20 2017/18	<ul> <li>N providers participating in stall</li> <li>Hot desk trialled</li> </ul>	A local disability service, Fighting Chance is a regular market stallholder and is supported by Council through its Community Grants program.  A hot desk was trialled Feb-June 2018 however NDIS LAC discontinued the hot desk after the trial.  There is regular promotion of Council services at Mosman Markets.					
Feedback, consultation and meetings									
Review compliments and complaints and feedback processes to ensure these are accessible to people with disability.	Governance; Communications; Customer Services	2017/18	Process reviewed and any necessary changes made	Council's Complaints policy and systems have been substantially reviewed. Complaints and accolades are now reported to Council annually and statistics are published in the Council's Annual Report.					
Use accessible venues for public meetings and consultations	All Sections		% meetings held at accessible venues	Key Council venues are wheelchair accessible with accessible toilets and parking					

