MOSMAN ANNUALREPORT 20222023



Mosman Council Annual report 2022-2023

Availability

The Mosman Council Annual Report 2022-2023 is available on Council's website mosman.nsw.gov.au

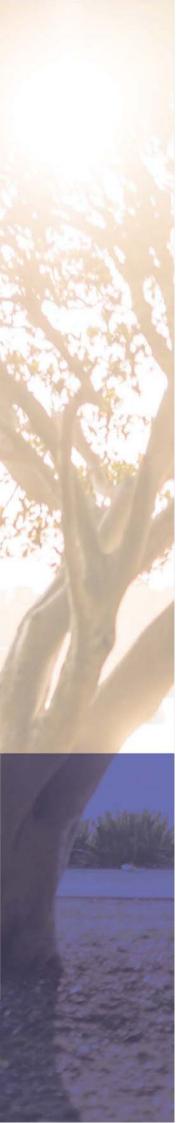
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Mosman Council Annual Report 2022-2023

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.



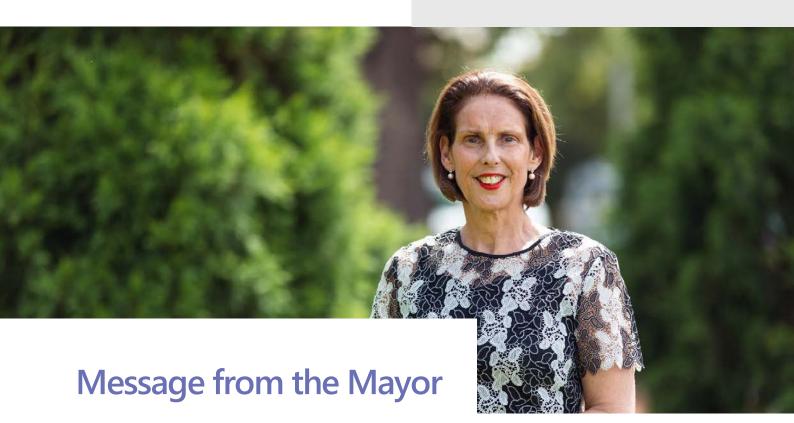
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The 2022–2023 Annual Report documents a year of consolidation and substantial progress for Council following the setbacks caused by the COVID-19 pandemic. The newly elected body completed its first full year in office and successfully delivered on the 2022-2023 Operational Plan and oversaw the first year of the 2022-2026 Delivery Plan. Additionally, Council fine-tuned the 2022-2032 Community Strategic Plan which oversees the continuing delivery of important projects and activities for the community.

The annual report records Council's achievements and effectiveness in implementing each project under MOSPLAN's six determined strategic directions. In June 2023 Council conducted its biannual and in-depth community survey to solicit community feedback on Council's activities and programs, and I am again pleased to report demonstrated high levels of satisfaction with Council's service, performance and reliability.

Within the vast array of activities and programs delivered by Council are many initiatives that

contribute to the inclusion and connectedness of our community. Council endorsed the invitation of the Uluru Statement from the Heart to support Aboriginal and Torres Strait Islander peoples. The rights and achievements of women were celebrated with our inaugural Walk for Women and our ongoing International Women's Day Breakfast program. Our seniors were celebrated during our Mosman Seniors Festival in February. Our wonderful volunteers were celebrated every day for the extraordinary contributions they make to the community – Mosman Meals continues to exceeds its target delivering almost 3,000 more meals to homes and volunteers have offered to be trained to become 'Dementia Friends'. A total of 303 residents chose to become Australian citizens over six ceremonies conducted by Council. The 75th Mosman Art Prize exhibition headlined an extraordinary schedule of arts and community events and activities including the Out & About spring concert series, outdoor cinema nights, Pet's Day Out, and the much loved Mosman Markets returned with a Winter Feast Night Market, all of which attracted thousands of local residents and positive feedback. The number of young people engaging with Mosman Youth services and programs exceeded the target by over 2,000 with initiatives such as World Pride Block Party which contributed to further enhancing the Centre's profile. Importantly, we have maintained the number of youth volunteers at a time when youth volunteers are in decline nationally.

Our capital works program suffered set-backs during the year due to the lingering economic and operational consequences of the pandemic, however impacted projects such as the Allan Border Oval Pavilion and Balmoral Oval surface upgrade are now back on track. Other major projects such as the Mosman Square and Village Green renewal, Bradleys Head boardwalk, Memory Park amenities, and Civic Centre solar panel project have been completed as scheduled. Council adopted a Climate Action Resilience and Adaptation Strategy to provide a long-term community-focused climate action strategy and completed actions include the provision of an additional EV charging station, a Council EV fleet vehicle, free e-waste recycling, and a resumption of our soft plastic recycling program.

The elected Council, Council staff and the community work together as a team. Our General Manager, Dominic Johnson has continued to competently and professionally lead the organisation with the support of our three Directors, Ben Wicks - Corporate Services, The outcomes recorded in this annual report provide the elected body with an immense sense of satisfaction as we enter the last year of the Council term.

Diane Lawrence - Community Development and Craig Covich - Environment and Planning and all Councillors enjoy exemplary service from Council staff.

The outcomes recorded in this annual report provide the elected body with an immense sense of satisfaction as we enter the last year of the Council term.

Councillor Carolyn Corrigan Mayor of Mosman



Message from the General Manager

The 2022-2023 Annual Report presents the outcomes and achievements for the Council's 2022-2023 Operational Plan and the first year of the 2022-2026 Delivery Plan under the 2022-2032 Community Strategic Plan. The new Council elected in December 2021 settled into its first full year in office and would be proud of the outcomes and achievements presented in this report. Council has delivered a range of projects and actions to realise the on-going vision for the Mosman community set out in the Plans previously finalised by the new Council in its first six months in office. This has been achieved by balancing the needs of the Mosman community with new and ongoing issues and challenges impacting on Council and residents and the delivery of that vision.

Council has continued to perform at a high level in delivering services and projects to the community against a background of persistent post-COVID-19 pandemic and other economic issues. Services have returned to normal in line with the removal of public health restrictions and increased community participation despite the challenges of ongoing staffing shortages, recruitment issues, unreasonable increases in the emergency and fire services levy, and a low IPART rate determination of 2.3% in an inflationary environment. These factors place considerable stress on Council's ability to deliver services, yet staff have responded by working responsibly in this challenging environment to balance stagnant rate revenue against increasing costs and provide continuity of service delivered at a high level.

The outcome of this work is an operating surplus before capital grants and contributions increasing from a projected \$0.224M at the start of the year to \$4.354M at year's end. This has been achieved through a combination of realising increased revenue from grants, investments, and regulatory income sources and reducing employee and contractor costs during the year. To help address staffing and recruitment issues, a pilot cadetship and traineeship program has been launched to assist Council in meeting its current and future workforce needs, initially starting with engineering and cultural services but with opportunities in arts administration, community services and town planning in the future.

Council's capital works programme has not been immune from the challenges impacting services with local and globally consequences of the pandemic and economic conditions continuing to impact contracted works and projects. The Allan Border Oval Pavilion project, in particular, was impacted over the past year however staff have worked hard to find new contractors and recommence works and it is expected to open mid-2024. Overall outcomes have been positive with projects such as the renewal of Mosman Square and Village Green, the new fully accessible family-friendly amenities building at Memory Park, the Bradleys Head boardwalk link, and the installation of solar panels on the Civic Centre being completed as expected during the year.

Council has continued to perform at a high level in delivering services and projects to the community.

Our community facilities continue to be popular and heavily used by our community. Participation in our meals-on-wheels, seniors, and youth services programs have exceeded performance targets, and this is without doubt due to the valuable contribution our volunteers and dedicated staff who make these programs possible. Visitations to the Library and Art Gallery are increasing and normalising post-pandemic which is also pleasing. Our volunteers not only contribute to the wellbeing of our community but have also been very active in maintaining the health of our bushland, parks and beaches.

The schedule of arts and community events and activities over the past year has returned to full strength with a packed program of concert series, cinema nights, markets and exhibitions including the 75th Mosman Art Prize. Visitations to the Mosman Swim Centre continue to exceed expectations, with over 185,000 visits during the year as residents avail themselves of the popular services and programs on offer. Bookings for our sporting and passive recreation facilities including ovals, reserves and the sports centre have returned to pre-pandemic levels and continue to be well patronised.

Council adopted a new Mosman Contributions Plan 2022 during the year to fund major projects through developer contributions in the future. These funds will contribute towards the cost of proposed projects such as a refurbish of the Rawson Oval Pavilion, the upgrade of Middle Head Oval Pavilion and bushland and open space works. Planning and development has been dominated by State Government moves to increase housing density in metropolitan councils and the shelving of the Northern Beaches Tunnel project. Council focussed on climate resilience during the year and adopted a Climate Action Resilience and Adaptation Strategy to assist in implementing climate action measures.

The progress made on Council's diverse service delivery points in the face of many challenges this year has been endorsed by the community feedback received in the bi-annual community survey conducted in June 2023. The survey results on Council's activities and programs again demonstrate that the Mosman community is generally highly satisfied with Council's service delivery and performance. The outcomes recorded in this annual report are evidence that the Mosman community's vision set out in the Community Strategic Plan is being successfully fostered through the leadership of the elected body working well with the administration and assisted with vital input from the community.

Dominic Johnson General Manager

Introduction

Mosman Council's Annual Report for the period 1 July 2022 to 30 June 2023 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 2022-2032, 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 six 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 2023
- Present Council's State of the Environment Scorecard 2023
- 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 fouryearly 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.





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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.





Our Vision for Mosman is:

A vibrant, inclusive harbourside village where community and heritage are valued and where residents feel safe and connected.



Our Organisation

Our Values

Council has reaffirmed six Values that guide the way services are delivered and help ensure Council remains progressive, accountable and responsive to 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





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 six Strategic Directions are:

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Strategic Directions



Strategic Direction 1

A safe, 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 engaged, businessfriendly community with strong civic leadership



Strategic Direction 5

Well-designed, liveable and accessible places

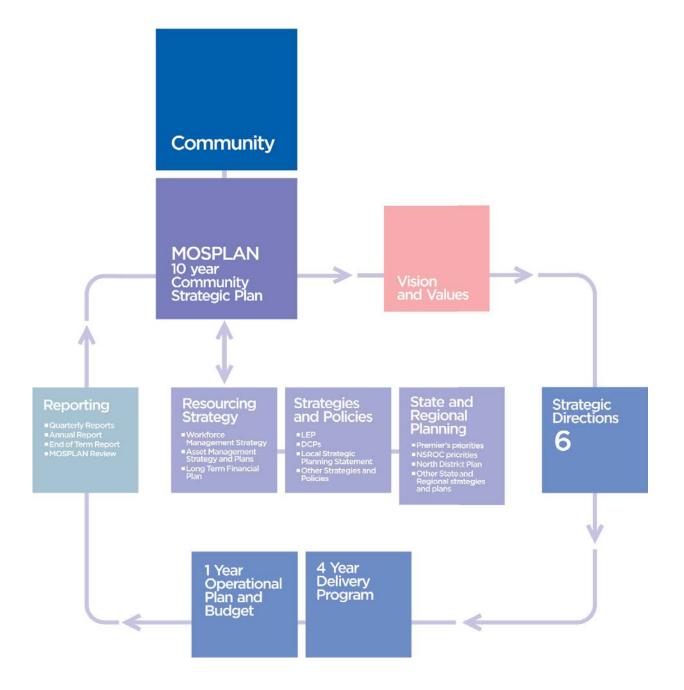


Strategic Direction 6

A healthy and active village lifestyle

Importantly, the six Strategic Directions and supporting strategies identified in this plan provide the key link with the 2022-2026 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.



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Strategic Direction 1

A safe, caring and inclusive community

How will we get there?

Our Strategies



Assist residents to feel safe and 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 2022-2026 Mosman Positive Ageing Framework 2021

Who will help us get there?

Our Partners

 Federal government - various agencies including Department of Health, Department of Social Services and Department of Education, Skills and Employment
 NSW Government - various agencies including Department of Communities and Justice, NSW Health, Department of Education and the NSW Police Force
 Northern Sydney Regional Organisation of Councils (NSROC)
 Non-government and community organisations
 Community members and volunteers



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A safe, caring and inclusive community

How will we know we've arrived? Community Sustainability Indicators

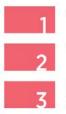
Indicator	Measure	Desired Trend or Target	Source
Community Connectedness	Percentage of residents who feel connected to the Mosman community	Desired trend: Increase	Mosman Community Survey
Volunteering	Number of people registered as active Council volunteers	Desired trend: Increase	Mosman Council
Community 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
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

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 play

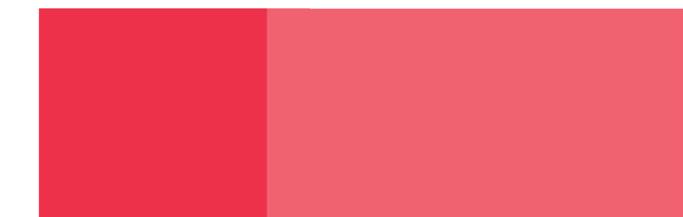
Related Plans

Shorelink Strategic Plan 2022-2025 NSW Arts and Cultural Policy Framework

Who will help us get there?

Our Partners

_	Federal government - various agencies including Office for the Arts and Department of Education, Skills and Employment
	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
_	Community members and volunteers



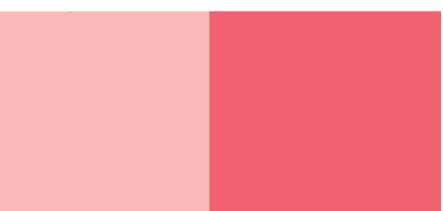


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A culturally rich and vibrant community

How will we know we've arrived? Community Sustainability Indicators

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 attending 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 Asset Management Strategy and Plans

Mosman Catchment Management Plans - various

Plans of Management - various

Mosman Climate Action Plan - Mitigation Strategy 2021

Sydney Harbour Federation Trust Management Plans

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

Mosman Flora and Fauna Survey 2021-2022

Who will help us get there? Our Partners

-	Federal government - various agencies including Department of Agriculture, Water and the Environment and the Climate Change Authority
_	NSW Government - various agencies including Department of Planning, Industry and Environment, Environment Protection Authority, 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

Community members and volunteers



An attractive and sustainable environment

How will we know we've arrived? Community Sustainability Indicators

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
Tree canopy	Percentage of tree canopy cover across Mosman	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 engaged, business friendly community with strong civic leadership

How will we get there?

Our Strategies



Actively inform, engage and support the community, including businesses

Deliver high quality, convenient service to customers

Collaborate locally and regionally to deliver the best outcome for Mosman

Who will help us get there?

Our Partners

- Federal government various agencies including Department of Industry, Science, Energy and Resources
- NSW Government various agencies including Department of Premier and Cabinet, Office of Local Government, Department of Planning, Industry and Environment, Service NSW and the Small Business Commission
- Northern Sydney Regional Organisation of Councils (NSROC)
- Media organisations including Mosman Daily and other metropolitan, regional and local publications
- Mosman Chamber of Commerce and local businesses
- Regulatory bodies including IPART and ICAC
- Industry peak bodies
- Non-government and community organisations
- Community members and volunteers

Related Plans

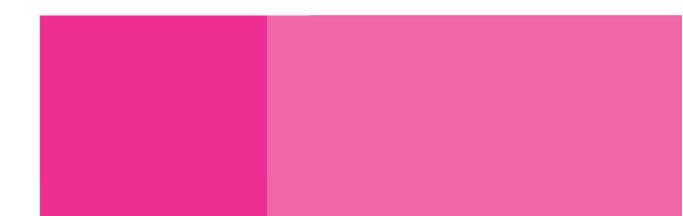
Mosman Community Engagement Policy 2018

Community Participation Plan 2020

Mosman Customer Service Charter 2017

Workforce Management Strategy 2022-2032

Long Term Financial Plan 2022-2032





An engaged, business friendly community with strong civic leadership

How will we know we've arrived? Community Sustainability Indicators

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
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 perform- ance 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

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Strategic Direction 5

Well-designed, livable 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 Strategic Planning Statement 2019
- Mosman Local Environmental Plan 2012
- Mosman Development Control Plans various
- Mosman Local Housing Strategy 2020
- Mosman Signage Strategy 2017
- Mosman Pedestrian Access Mobility Plan 2012
- Mosman Asset Management Strategy and Plans
- Greater Sydney Region Plan A Metropolis of Three Cities
- North District Plan
- State Infrastructure Strategy 2018-2038

Future Transport 2056 Strategy

Who will help us get there?

Our Partners

 Federal government - various agencies including Department of Infrastructure, Transport and Regional Development and Communications
 NSW Government - various agencies including Department of Planning, Industry 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
 Community members and volunteers





Well-designed, livable and accessible places

How will we know we've arrived? Community Sustainability Indicators

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
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

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Strategic Direction 6

A healthy and active village lifstyle

How will we get there? **Our Strategies**

Who will help us get there? **Our Partners**

Department of Health



Protect and enhance Mosman's village atmosphere

Support active, healthy lifestyles

Facilitate safe environments for everyday living

Related Plans

Parks and Wildlife Service and Resilience NSW Northern Sydney Regional Organisation of Councils (NSROC) Sydney Harbour Federation Trust Non-government, community and sporting

Federal government - various agencies including

NSW Government - various agencies including NSW

Health, the NSW Office of Sport, the NSW National

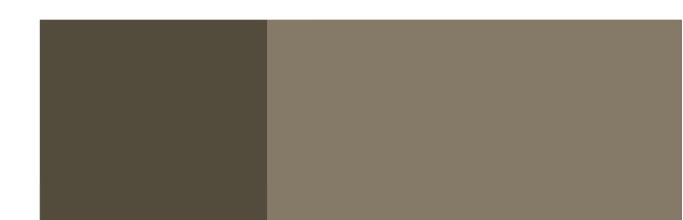
- organisations
- Community members and volunteers

Plans of Management - various

Mosman North Sydney Willoughby Bush Fire Risk Management Plan 2017

Mosman Open Space Recreational Needs Assessment 2015

Mosman Working and Cycling Strategy





A healthy and active village lifestyle

How will we know we've arrived? Community Sustainability Indicators

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
Road safety	Number of road accidents and casualties in Mosman per annum	Desired trend: Reduce	NSW Roads and Maritime Services



Mayor and Councillors

Members of Council 1 July 2022 - 30 June 2023		
MAYOR	Carolyn Corrigan	
DEPUTY MAYOR	Peter Simon Menzies (1 July 2022 – 6 September 2022) Roy David Bendall (6 September 2022 – 30 June 2023)	
COUNCILLORS	Phillipa Friedrich Sarah Hughes Elizabeth Ann Moline Michael Randall	

1. Councillor Carolyn Corrigan held the civic office of popularly elected Mayor having been declared as re-elected as Mayor on 21 December 2021.

2. Council conducts an election for Deputy Mayor annually in September.



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 2022-2023

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 six 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 six strategic directions.

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MOSPLAN Delivery Program and Operational Plan

Annual Report 2022-2023

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 safe caring and inclusive community

Indicator	Target	Annual Result	Comments
%Project Milestones Achieved- Safe, Caring and Inclusive Community	90%	86%	A solid result, demonstrating strong performance against milestones for the year.
No. of Community Transport trips per annum	5,350	5,942	Transport activity is 3% above target. Numbers for social trips and our 2 shopping buses have increased due to word of mouth and referrals by the Community Care Team.
No. hours of social support provided per annum	3,450	6,237	Social Support Individual has seen an increase in hours of support through our Sketch Group and Monday shopping bus which now has a morning and afternoon service. Social Support Group participation has increased with the Walking Group seeing consistently high numbers each week. These numbers show the 'post-COVID fatigue' is no longer impacting participation.
No. meals delivered by Meals on Wheels per annum	18,000	20,755	Mosman Meals continues to meet and exceed its target.
No. of meals served at Community Care programs per annum	1,000	2,951	Regular social lunches have struggled this year. Whilst there has been an increase in some target areas like men attending the restaurant, Community Restaurant numbers overall have fallen. Themed lunches continue to attract large numbers with between 50-60 people attending. Meals served at other programs such as 'Community Lunch and Learn' have remained steady.

Indicator	Target	Annual Result	Comments
No. of occasions of service for young people engaging with Mosman Youth Services and Programs	13,000	15,265	We've exceeded our target for the year despite lower numbers in the first half of the year due to high school workloads and fewer attendees during school holidays. Large community events in Quarter 3 such as World Pride Block Party raised the Centre profile and we increased the number new young people accessing the service.
No. volunteers in Council services	345	284	There were a total of 61 new volunteers recruited in 2023/24. However this was offset by 42 existing volunteers leaving the program or becoming inactive for a period of time. The recruitment of a new Volunteer Coordinator has seen an increase in the number of new volunteers over the last quarter of 2022/23. Hopefully this momentum will be maintained in the new financial year.
Utilisation rate % - Connections Playgroup	80%	75	The Connections Playgroup began operation again in Term 4 of 2022 and has been in operation for only three quarters of the year. Numbers have remained stable and slowly increased over this time, with average utilisation at 18.3 families and 22.6 children. This brings the total utilisation only slightly under target for the year.
Utilisation rate - Mosman Square Senior Citizens Centre	20,000	18,166	Numbers post-COVID continue to rise as people gain more confidence in returning to centre services and programs. This is now a full program of 30 activities happening each week. Numbers of people dropping in

Indicator	Target	Annual Result	Comments
			and using the Seniors Lounge remain relatively low and this is a target area for the next financial year.
% Young people satisfied with programs and events coordinated by Youth Services	85%	91%	This is a strong result, being the average score on outcome surveys that the Youth Services team coordinate after every program delivered.
Community Safety Score - Residents who feel safe in their local community	9.17	99%	Mosman residents continue to report very high levels of safety in their community.
Level of resident satisfaction with access to Council information and Council support	6.90	6.84	All resident satisfaction scores are derived from the June 2023 Mosman Community Survey and represent a mean score on a scale of 0 to 10
Level of resident satisfaction with overall range and quality of community facilities and activities	7.48	7.19	
Level of resident satisfaction with services and facilities for children and families	7.53	7.3	
Level of resident satisfaction with services and facilities for older people	7.37	6.8	
Level of resident satisfaction with services and facilities for people from culturally and linguistically diverse backgrounds	6.19	5.86	
Level of resident satisfaction with services and facilities for people with a disability	6.78	6.39	
Level of resident satisfaction with services for young people	6.79	6.5	

PROJECTS

Project	Progress	Comments	Status
Building Community Resilience	90%	Following an initial Community Forum in late 2022, a Community Champions Training event was conducted over two days. Facilitators provided ABCD training to 50 participants from the Mosman community, whose ages ranged from 15 to 85. The training was informative and has since been applied. A new Community Connections Officer joined the team shortly before the training event. This has allowed for continuous discussions and a platform for community members to plan future steps. A preliminary Community Connections Plan has been outlined to sustain communication and promote various projects within Mosman. This involves routine meetings and email updates to disseminate information and resources. This will be developed into a formal document in 2023/24.	
Youth Wellbeing Initiative	100%	Throughout 2022-2023, the Youth Services Team consistently met their milestones, executing key initiatives and successfully meeting the project's KPIs. The Curiosity Hub was a beacon of support for Year 7-10 students, running both in Term 3 of 2022 and Term 1 of 2023. With the revival of the Aunty Time Program and the introduction of 'Beyond The Gloves' in 2023, the team blended creative arts with holistic well-being principles. Additionally, the team tailored academic and well-being workshops, some of which were in collaboration with external partners, for senior students. A standout achievement during this period was the successful collaboration around Aunty Time, which won the NSW Youth Services Partnership Award.	
Pedestrian Safety	100%	A preliminary audit of walking infrastructure within school catchments has been completed. The next stage will	

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Project	Progress	Comments	Status
		involve engaging a suitable consultant to identify walking infrastructure and safety improvements required to promote walking to schools. Road / Pedestrian safety materials have been delivered to schools. The program for child restraint fitting was advertised in the Mosman Daily and on Council's website in September 2022. Council issued a total of 77 vouchers for an external contractor to undertake house visits for fitting of child restraints.	
40kph Speed Limit Project	100%	The first stage of this project is undertaking a feasibility study on eight (8) nominated streets to reduce them to 40km/h. This involves speed checks and preliminary design work. The project has been discussed at the June 2022 Active Transport Community Consultative Committee meeting with the scope being presented to a Councillor workshop in November 2022. This initiative has also been included in the Walking and Cycling Strategy (WCS) 2023-2028 adopted in 2023 Council has now engaged a consultant to complete the feasibility report with initial findings tabled at the July 2023 Active Transport Community Consultative Committee meeting. The report is in the process of being finalized and will be presented to Council in late 2023 inclusive of any implications of the recently published new Transport for New South Wales (TfNSW) Technical Directions on Speed Reductions.	
Disability Inclusion Action Plan implementation	70%	The DIAP Implementation project reached 71% of its milestones. The 6- month progress review was completed and the end-of-year report submitted. Several programs and activities were coordinated to mark International Day of People with Disability. Further work however is required in planning for an	

Project	Progress	Comments	Status
		inclusion in sport strategy and promoting the DIAP plan across Mosman. This will form part of 2023/24 operational planning.	
Accessible Parking Space Review	100%	An audit of the existing accessible parking spaces was completed. Parking sensor installation at accessible parking spaces with the financial support by the State Government has been completed.	
Dementia awareness and education	100%	The Dementia Awareness and Education project met all of its milestones, with over 43 staff and volunteers trained to become 'Dementia Friends'. A highlight was a community forum hosted by Ita Buttrose, which attracted 130 attendees.	
Playgroup Development Program	60%	The Playgroup Development project reached 60% of its milestones. The departure of Council's previous Children and Families Community Development Officer impacted the ability to meet all milestones, particularly the rollout of a second Connections Playgroup. The Playgroup has thrived, with over 209 occasions of service for parents/carers and 260 children attending.	



A culturally rich and vibrant community

Indicator	Target	Annual Result	Comments
% Project Milestones achieved - Culturally Rich and Vibrant Community	90%	83%	Another solid result, demonstrating strong performance against milestones for the year.
No. Library visits per capita per annum	9.7	6.7	Recorded visitor numbers have not yet returned to pre-COVID levels. However, the displayed number of visitors was also impacted by a malfunctioning door counter, which has now been rectified.
No. Loans per capita per annum	9.5	7.9 (221,672 total circulation)	Circulation of library items hasn't yet reached pre-COVID numbers but a gradual upward trend is evident.
No. of attendees at community events per annum	9,500	9,000	About 8,000 people attended the various Out & About events, with Concert by the Beach and Pet's Day Out attracting an estimated 3,000 patrons each, while many residents and local workers attended the Walk for Women and Mayor's Christmas Reception and Council's sold-out International Women's Day breakfast event which was attended by 121 people.
No. of community events per annum	8	10	Council's Events Team delivered 10 events over the course of the year, including two outdoor concerts and two open-air cinemas plus Pet's Day Out for Out & About, the inaugural Walk for Women, Christmas events including the Mayoral reception, Gift Appeal and RAPT decoration competition, as well as a sold-out International Women's Day breakfast with prominent local businesswoman and former Queensland Premier Anna Bligh.
No. of exhibitions, educational activities and special events held per annum at Mosman Art Gallery	140	149	Throughout 2022/23 the number of activities offered by the Gallery continued to grow and have now reached levels offered pre-COVID.
No. of Gallery Friends and Volunteers	480	471	After the COVID disruption, the number of Gallery Friends and Volunteers has recovered

Indicator	Target	Annual Result	Comments
			substantially, with the final result of 471 slightly short of the target of 480.
No. of Library programs delivered for adults	100	146 total adult events	Full resumption of Author Talks and Local Studies events, as well as increased use of the Creation Space, led to an upward trend.
No. of Library programs delivered for children and young people	245	274 programs offered	Increase in attendees at weekly morning story sessions and new Creation Space activities for children has led to an upward trend.
No. of members of the Gallery Donor Program	45	74	The number of donors increased in Quarter 4 with new additions to the Creative Circle, Educational and Acquisition programs.
Total visitation per annum - Mosman Art Gallery	70,000	72,978	Attendances continue to normalise after the COVID disruption, with audiences levels consolidating in 2022/23.
Utilisation rate - Community Centre, Mosman Art Gallery	75%	77%	In 2022/23 the utilisation of the Community Centre facilities at Mosman Art Gallery continued to consolidate after the COVID disruption of 2021/22.
Value of cash donations and contributions to Mosman Art Gallery	\$90,000	\$258,111	An additional \$53,712 was raised in Quarter 4 across donations and sponsorship, with overall figures for 2022/23 significantly above target.
Value of in-kind donations and contributions to Mosman Art Gallery	\$90,000	\$134,244	In-kind support and contributions in Quarter 4 included donations of artworks valued at \$83,300, with overall figures for 2022/23 significantly above target.
% Library users satisfied with Library services and resources	95%	95.52%	An excellent result for the year, and just above target.
% users satisfied - Mosman Market	90%	N/A	The markets have been in abeyance with operations due to recommence in August 2023.
Level of resident satisfaction with Library services	7.90	7.58	

Indicator	Target	Annual Result	Comments
Level of resident satisfaction with local festivals and events	7.39	6.89	All resident satisfaction scores are derived from the June 2023 Mosman Community Survey and represent a mean score on a scale of 0 to 10
Level of resident satisfaction with Mosman Art Gallery and Community Centre	7.56	6.95	represent a mean score on a scale of 0 to 10
Level of resident satisfaction with overall range of facilities and activities relevant to culture and the arts	7.10	6.44	

PROJECTS

Project	Progress	Comments	Status
Library RFID Returns System Upgrade	100%	Shelves were implemented in April 2023 as the final stage of the project and the new system is now fully operational.	
Art in Public Places	100%	Public art initiatives include the installation and launch of a new work by Samantha Stevenson for the Vista Street entrance to the Gallery, continued collaboration with Mosman Cricket Club in the commissioning of a new bronze statue of Allan Border to be located nearby the new Allan Border Pavillion and the development of Aboriginal inspired public art pieces, based on original petroglyphs from Middle Head, for the new Mosman Square.	
Ceiling Replacement - Mosman Art Gallery	100%	A Consultant was engaged to investigate and report on this matter. A scope of works has been detailed and includes works to the Chiller and roofing. These works will be the subject of a	

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Project	Progress	Comments	Status
		cost benefit and scheduled accordingly in future years (subject to Council approval)	
Nightlife in Mosman	100%	Planning is on track for the staging of Festival of Mosman 2023 events including a range of evening events, such as the OctoberFeast Night Market, which will be the first night market held since Mosman Square and Village Green closed for refurbishment works. The Gallery After Hours program of extended opening hours continued with a range of evening events held including exhibition-related talks. Local businesses and organisations were supported in marketing their evening events, including on Council's events site.	
Creation Space	85%	The growing public use of the Creation Space is best looked at as a multi-year exercise, however usage is trending in the right direction.	
Library Precinct investigations	100%	The longer term plans for redevelopment of the library precinct and the allocation of available funds remain an ongoing priority for Council. Works have commenced on a Long Term Project Delivery Plan.	



An attractive and sustainable environment

Indicator	Target	Annual Result	Comments
% Project Milestones achieved - Attractive and Sustainable Environment	90%	96%	An excellent result, exceeding target and demonstrating strong performance against milestones for the year.
Total number of trees and native tubestock planted	> 5,000	9,000	With good soil moisture both contractors and volunteers planted a further 2000 native tubestock.
% of domestic waste recycled	>38%	38.7%	Domestic recycling rates are on track
Level of resident satisfaction with cleaning of streets	8.01	7.71	All resident satisfaction scores are derived from the June 2023 Mosman Community Survey and represent a mean score on a
Level of resident satisfaction with management and protection of the environment	7.78	7.73	scale of 0 to 10
Level of resident satisfaction with overall cleanliness, appearance and management of public spaces	8.19	7.96	
Level of resident satisfaction with provision and maintenance of parklands including bushland, harbour foreshores, local parks and bushland trails	8.16	7.90	
Level of resident satisfaction with waste and recycling collection services	7.65	7.59	

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PROJECTS

Project	Progress	Comments	Status
Environmentally Sustainable Road Renewals	100%	Council was able to resurface several roads during the year with material including recycled asphalt. These include Bradleys Head Road, sections of Military Road, Edwards Bay Road, Canrobert Street, Awaba Street, Glen Street, Rosebery Street and Holt Avenue.	
Mosman LGA Flood Study	100%	Council was successful in securing a grant for the Mosman Flood study from the NSW Department of Planning and Environment. Manly Hydraulics Laboratory (MHL) has been engaged to commence this project.	
Electric Vehicle Charging Stations	100%	Two new fast chargers were installed at Raglan Street West carpark.	
Solar Installations/Batteries	100%	While some solar projects were deferred, two solar arrays were placed on Council building assets in 2022/2023. A 72 kWh system was installed on the Civic Centre roof and a 12 kWh system on the Depot roof. A battery was also installed at the Depot to store additional power produced by the solar system and three batteries were installed at Marie Bashir Mosman Sports Centre to capture excess power from the solar array installed in 2020.	
		Two significant LED light conversion projects occurred in 2022/2023. All lights within Vista Street carpark and all lights within Marie Bashir Mosman Sports	

Project	Progress	Comments	Status
		Centre were upgraded to high quality LED lights.	
Floral Displays Military Road	100%	Five flower pot displays were installed through the Mosman retail precinct in late November 2022 and removed in early February 2023.	
Waste and Recycling Program - including education, plastic-free and FOGO initiatives	100%	The Recycle Smart program is ongoing and the Seaside Scavenge and Fair was held on 18 September 2022. The School waste canteen project is complete with only one school implementing the program. Waste calendars were printed and distributed to all properties. E- waste events were held on 5 September 2022 and 5 March 2023. Single use NSW Government plastic ban audits of local businesses were completed with good compliance observed. A draft report for organics from domestic waste bins cost benefit and CO2-e analysis has been received.	
Plans of Management	50%	The Balmoral Reserves POM was lodged with the DPE on 24 January 2023 requesting permission to exhibit. To date there has been no response. Staff are preparing a scope of works to complete the remaining POMs in the next financial year.	



An engaged, business-friendly community with strong civic leadership

Indicator	Target	Annual Result	Comments
% Project Milestones achieved - Engaged, Business Friendly Community with Strong Civic Leadership	90%	87%	A solid result, demonstrating strong performance against milestones for the year.
% Project Milestones achieved overall	90%	83%	A strong result for the year, slightly under the target of 90% overall.
% of complaints resolved	100%	97%	2 complaints from May 2023 were unresolved at year end.
% of Council meetings webcast	100%	100%	All Council meetings during the year were successfully webcast and enjoy reasonable view rates.
No. of complaints received	< 50	65	There has been an Increase in complaints received during 2022/23.
No. of complaints regarding non- adherence to Council's Customer Service Charter	< 20	13	This result was under the base target for the year.
No. of compliments received	> 60	195	The annual number of compliments received was well above the base target.
No. of Council policies, codes and corporate practices reviewed and/or adopted	20	22	During the year 13 policies were reviewed and adopted by Council and nine corporate practices were reviewed and adopted by the Executive, resulting in 22 documents being adopted for the year.
No. of people accessing Council meeting webcasts	600 (Live) 600 (Archive)	268 (Live) 561 (Archive)	Live views were less than 50% of the target however archived views reached the target.

Indicator	Target	Annual Result	Comments
No. of sites on public land used for outdoor dining purposes	50	38.25 (average of the four quarters)	There was a slight drop in occupations from previous quarters due to market conditions.
No.statutory obligations not met	0	0	All statutory obligations were met.
No. Website visits and page views per annum	400,000 (visits) 750,000 (views)	455,920	A strong total of 455,920 visits or sessions were recorded over the course of the year - up from 424,454 as well as 756,223 pageviews slightly up from 755,936 the previous year.
Occupancy rate of Council's retail/commercial and residential tenancies	95%	100%	Full occupancy was maintained during the year. (Boronia excluded however new lease commences 1 July 2023).
Total no. of downloads - MyMosman app	1,000	1,114	The MyMosman app saw another healthy increase in downloads, taking total downloads to 11,323 since the app's inception.
% of budgeted capital works achieved per annum	90%	91.4%	A good result which exceeds the annual target.
Budget performance - actual operating result compared to budget	Achieve operating surplus	Operating surplus achieved	The actual operating surplus for 2022/23 exceeded the forecasted surplus.
Days lost per Work Health and Safety incident	0	Average number of days lost per incident was 4	Actual does not meet target for the year and improved results remain a priority for Council.
Electricity use - Council operations (kWh)	1,223,000	1,106,849	Increased electricity use can be attributed to previous years' use being impacted by COVID lockdowns, staff working from home and facilities such as Library and Art Gallery being closed. This year has seen all buildings back to full usage including use of the Drill Hall. Electricity use is lower than pre-COVID usage.

Indicator	Target	Annual Result	Comments
GHG emissions from Council energy and gas use (tonnes CO2-e)	0.00	21.6 tonnes CO2-e	GHG emissions are predominantly from gas usage and some electricity sites that are currently not part of Council's renewable electricity supply contract. There has been a significant reduction in GHG emissions from last year.
Infrastructure Renewal ratio	100%	193.24%	This result is well above the benchmark of 100%
Level of resident satisfaction with access to Council information and support	6.90	6.84	All resident satisfaction scores are derived from the June 2023 Mosman Community Survey and represent a mean score on a scale of 0 to 10
Level of resident satisfaction with Council advocacy on matters impacting on Mosman and neighbouring areas	6.92	6.37	
Level of resident satisfaction with Council assisting economic development with the business community and visitors	6.50	6.18	
Level of resident satisfaction with Council engaging (consulting) with the community	6.54	6.37	
Level of resident satisfaction with Council leadership on matters important to the community	6.58	6.27	
Level of resident satisfaction with Councillor performance		6.49	
Level of resident satisfaction with overall delivery of Council services	7.36	6.87	
Level of resident satisfaction with staff performance	7.58	7.29	
Level of Staff Satisfaction and Wellbeing	87%	Staff job satisfaction is	Overall the results were excellent and illustrate a high level of morale, social

Indicator	Target	Annual Result	Comments
		rated as 74% and Wellbeing at 74%.	cohesion and a progressive culture within the organisation. The level of wellbeing increased among staff, having increased by 3% since 2021 and remains 10% above the industry benchmark. The level of staff satisfaction increased, having risen by 1% since 2021 and remains 1% above the industry benchmark.
Percentage of waste generated from Council's open space areas and street sweeping activitiesdiverted from landfill	90%	94.3%	The depot recycling set up is working well.
Total Council potable water use (kL)	48,600	43,598	Water use is lower than target, reflecting high rainfall experienced in Sydney over the reporting year.
Total no. days lost due to Work Health and Safety incidents	0	49	Council maintains a zero target reflecting the strong desire that WHS incidents not occur.

PROJECTS

Project	Progress	Comments	Status
Digital Upgrades	100%	A broad range of works have been completed over the year. A full scope of works, project brief and initial design were prepared for the new Drupal Mosman Art Gallery website. High levels of WCAG compliance have been maintained through regular review and maintenance. Alternative platforms and systems for resident reporting for integration with the Council website and MyMosman app that are compatible with ECM tasking and workflows have been investigated.	

Project	Progress	Comments	Status
Digital Community Noticeboards	100%	Design is being refined for digital community noticeboards following consultation with integration specialists.	
Sports Promotion Banners	100%	Winter sports banners were designed and installed on Mosman's vertical banner infrastructure during the key registration period. To support the project, a dedicated webpage was developed and campaign branding and marketing collateral was also shared with sports clubs.	
Information Technology Upgrade Program including IT Strategy Review and Mobile Workforce project	95%	The majority of tasks are completed. Some programs have been delayed or continue in 2023/24.	
Shop Local Support	100%	Over the course of the year two major Shop Local campaigns were successfully conducted by Mosman Chamber of Commerce with funding provided by Council.	
Mosman Regional Collaboration and Advocacy	100%	Council continued to advocate and collaborate regionally during the year, with regional efforts assisted through Council's ongoing membership of the Northern Sydney Regional Organisation of Councils.	



Well-designed, liveable and accessible laces

Indicator	Target	Annual Result	Comments
% Project Milestones achieved - Well designed, liveable and accessible places	90%	81%	A solid result, demonstrating strong performance against milestones for the year.
% DA Appeals on hand compared to DAs and Modifications determined	8%	13.5% (averaged over each quarter)	Appeal numbers plateaued in Quarters 3 and 4 however Land and Environment Court decisions remain back-logged.
% Outstanding DAs and Modifications over 100 days	less than or equal to 25%	28% (averaged over each quarter)	This figure has been impacted by staffing levels over the reporting period.
% overstays in Council car parks	10%	4.4%	The annual result is better than the target.
Average duration of stay - Council car parks (mins)	70 min	60.7 mins	Average duration of stay remains consistent.
Median gross time for DA and Modification determinations (days)	96	110	As an annual result, Mosman Council was the 7th best performing of the 26 Metropolitan Councils.
No. of DA related appeals determined	20	27	The annual figure reflects the higher number of Appeals during 2022/23.
No. of DAs and Modifications determined	280	280	Determinations have met the projected target.
Utilisation rates - Council car parks	75%	71.7%	The annual result was close to the target utilisation rate
Value of DAs lodged (construction)	>\$195m	\$337m	The target figure has been significantly exceeded.
% of programmed retaining wall/rock cutting renewal works completed per annum	90%	60%	Design works for the retaining wall project were completed and construction works are scheduled for 2023/24.
% of programmed road renewal works completed per annum	85%	400%	The high percentage was mainly due to the increase in the road works supported by grant funding.
Level of resident satisfaction with condition of public toilets	7.19	6.88	All resident satisfaction scores are derived from the June 2023 Mosman Community

Indicator	Target	Annual Result	Comments
Level of resident satisfaction with managing development - land use planning	6.48	6.08	Survey and represent a mean score on a scale of 0 to 10
Level of resident satisfaction with overall cleanliness, appearance and management of public spaces	8.19	7.96	
Level of resident satisfaction with protection of heritage values and buildings	7.42	7.16	
Level of resident satisfaction with providing and maintaining bike paths	5.67	5.91	
Level of resident satisfaction with providing and maintaining footpaths	6.72	6.59	
Level of resident satisfaction with providing and maintaining local roads	7.04	6.6	
Level of resident satisfaction with provision of car parking	6.43	6.61	
Level of resident satisfaction with traffic management	6.18	6.23	
Metre of footpaths constructed or renewed	1,000m	675 m	More road works than footpaths works were undertaken during 2022/23.
Metres of new or renewed bike paths in Mosman	70	253 m	The increase in renewed / remarked bike path is due to road works on Bradley's Head Road.
Metres of roadway constructed or renewed	800	3,500 m	The volume of works increased in response to grants received.
Metres of stormwater pipes renewed or relined per annum	60m	147 m	The majority are pipe relining works.
No. of (off street) public car parking spaces	1,360	1,500	All off street car parks were audited and amendments were made to parking availability on Council's website.

Indicator	Target	Annual Result	Comments
No. of traffic accidents reported on local roads per annum	< 65	21	This data relates to 2021 as 2022 reported crash data is not yet available.

PROJECTS

Project	Progress	Comments	Status
Marine Works Program including Inkerman Street Wharf Upgrade and Clifton Gardens and Balmoral Baths Renewals	100%	Inkerman Street Jetty rehabilitation works including the seawall and kayak racks were completed with the support of a Federal Government grant. The Pearl Bay kayak storage and Pearl Bay seawall refurbishment works were completed satisfactorily during 2022/23. Balmoral and Clifton Gardens shark nets were inspected and repaired, and the ladders and water access handrails and turning boards at Balmoral Baths were cleaned as required.	
Mosman Accessibility Program	100%	The works identified for 2022/23 in the Access Strategy were reviewed and incorporated where possible in the capital works program This included the refurbishment of 20 pram ramps at locations along Mandolong Rd, Stanton Rd, Hunter Rd, Esther Rd, Callipso St, Bardwell Rd, Stanley Ave and Rangers Rd. Physical accessibility improvements were also achieved in Mosman Square through the Mosman Square Rehabilitation Project. In addition, accessible amenities were constructed at Memory Park.	

Project	Progress	Comments	Status
Stormwater Works Program	100%	Works on a Council asset in private property at Hopetoun Avenue have been completed. All identified pit and lintel works and stormwater pipe relining works have been completed during the financial year 2022/23. CCTV investigations of stormwater pipes along sections of Sirius Cove Road, Gouldsbury Street, Wyong Road, Punch Street, Cowles Road, Carrington Avenue, Cabramatta and Bardwell intersection have been completed.	
Building Works Program including Lift Upgrades	100%	Contracts have been entered into for the Lift Upgrades and the Upgrade to Security. Works reviewing HVAC are underway with a forward works program being developed.	
Roads and Footpaths Program including Footpath Missing Links and Permeable Paving Materials	100%	The regular paving audit of Military Road was completed and rectification works were completed. Notable footpath works were completed on Reginald Street, Raglan Street, Corner Lavoni Street and Awaba Street, Punch Lane, Melrose Street, Stanley Avenue, Bray Street, Somerset Street and Botanic Road. In addition, miscellaneous fencing, handrail and step repair works at various locations were undertaken.	
Street Sign Renewal Program	100%	Approximately 60 street blades and 30 poles were installed in various roads in Mosman including Bay Street, Beauty Point Road, Pearl Bay Avenue, Euryalus Street, Government Road, Medusa Street, Central Avenue, Quakers Road, Bickell Road, Bullecourt Avenue, Koowong Avenue, Ida Avenue and Parriwi Road.	

Project	Progress	Comments	Status
Balmoral Beach Landscape Assessment	100%	Works included improvements to the mulched area opposite Balmoral Cellars on The Esplanade. Concrete kerbing works and concrete slabs for two additional bench seats were installed. Grass and picnic tables were installed in March 2023.	
Military Road Smartpole Program	100%	Concept designs have been undertaken for a small section of Military Road. Design of the lighting upgrade to Mandolong Road crossing was completed. Due to the significant lead time for the smart poles, the physical works could not be completed but have been scheduled for the next reporting period.	



A healthy and active lifestyle

Indicator	Target	Annual Result	Comments	
% Project Milestones achieved - Healthy and Active Village Lifestyle	90%	71%	A lower result than targeted, but still quite solid and reflecting a number of milestones either missed by small margins or impacted by external factors.	
Average no. ovals bookings per week	50	52.6	In 2022/23 there were 2,737 separate bookings or an average of 52.6 per week.	
No. of groups per annum - Marie Bashir Mosman Sports Centre	25	32	In 2022/23, 32 individual groups made 921 separate bookings totalling 2,584.5 hours.	
No. of groups per annum - Mosman Drill Hall	30	33 individual groups over the year	In 2022/23, 33 individual groups made 308 separate bookings totalling 1,128.25 hours.	
No. of hours booked per annum - Marie Bashir Mosman Sports Centre	2,800	2,584.5	In 2022/23, 32 individual groups made 921 separate bookings totalling 2,584.5 hours.	
No. of hours booked per annum - Mosman Drill Hall	1,500	1,128.25	Over the year there has been a steady increase in hours booked quarter on quarter, resulting in 33 individual groups making 308 separate bookings totalling 1,128.25 hours. Attendance during the year consistently exceeded expectations.	
No. users per annum - Mosman Swim Centre	160,000	185,060		
Utilisation rate - Council ovals	50%	34.2	Four ovals have lighting and are available 7am-9pm (14 hours per day) and one oval has no lighting and is available 7am-5pm (10 hours per day during the winter season). Annually, a total of 22,532 hours were available to be booked and actual booking hours amounted to 7,714 equating to an annual utilisation rate of 34.2%. The rate does not take into account periods when ovals were closed and unavailable due to wet weather.	

Indicator	Target	Annual Result	Comments
% users satisfied - Sporting fields	80%	77%	High oval closures due to wet weather was the main reason for a reduced score. This was just short of the 80% target.
Level of resident satisfaction with Council keeping food premises safe	8.31	7.93	All resident satisfaction scores are derived from the June 2023 Mosman Community
Level of resident satisfaction with sport and recreational facilities	7.68	7.30	Survey and represent a mean score on a scale of 0 to 10

PROJECTS

Project	Progress	Comments	Status
Playground Upgrades	90%	On site works are underway and 80% complete. Works are expected to be complete by August 2023.	
Middle Head Oval Amenities Development	100%	Council staff reviewed the Sydney Harbour Federation Trust (SHFT) Master Plan that includes Middle Head Oval and was feedback provided. As the SHFT Master Plan for Middle Head Area was under review, the design and consultation process for the proposed amenities development was significantly delayed. However Council continued to liaise with SHFT in relation to the Middle Head Oval amenities development and based on the latest discussions, Council will proceed with the process of preparing documents for a Development Application.	
Outdoor Dining Precincts	100%	This project was completed and a report including recommendations on identified sites that would benefit from implementation or expansion of outdoor dining through use of either existing or	

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Project	Progress	Comments	Status
		proposed infrastructure is being finalised as at report date for submission in Quarter 1, 2023/2024.	
Open Space Works Program including Public Amenities Upgrades	100%	The upgrade of Allan Border Oval site screens and oval turf renovation works was completed. New park edging was installed at Rawson Oval, Parriwi bus stop and Sirius Cove playground. Street and park tree planting and resurfacing of Drill Hall outdoor netball courts are complete. Public garden upgrades works were completed along Military Road and at Spofforth/ Military Road shops. New park furniture was installed at Reid park, Balmoral Oval and Rawson Oval. The upgrade of Ellery Park is complete.	
Long Jump Resurfacing - Balmoral Oval	100%	Long jump resurfacing works were completed in late April 2023.	
Rawson Oval Pavilion and Grandstand Refurbishment	5%	Discussions were held with the relevant stakeholders regarding scope of works for the refurbishment / repair works. Concept plans were developed but an agreement could not be reached with all parties.	
Active Transport Priorities	100%	Re-line marking of bicycle lanes and sign marking along Avenue Road, Gladstone Avenue and Cowles Avenue was completed. In addition, bicycle line and sign marking near and under the Spit Bridge and various other miscellaneous work items have been completed. A general "Slow Down" campaign aimed to enhance driver awareness progressed well with the installation of posters on selected school fences. Another "Slow Down" campaign was launched on Spencer Road with the installation	

Project	Progress	Comments	Status
		of several triangular "Slow Down" signs on existing sign posts and installing of 2 x 50 kph signs. A preliminary physical school walking catchment audit of eight schools was completed. Procurement documents are being prepared to engage a suitable consultant for detailed audits and further assessments.	

Section Two

Statutory and Other Information

1. Councillor attendance at meetings and workshops

	Meetings / workshops attended 1 July 2022 – 30 June 2023				
Councillor	Ordinary	Extraordinary	Traffic Committee *	Audit Committee	Workshops (see table)
Number held	11	-	3	4	5
Roy Bendall	11	-	-	4	4
Carolyn Corrigan	11	-	-	-	5
Phillipa Friedrich	11	-	3	3	5
Sarah Hughes	11	-	-	-	3
Simon Menzies	10	-	-		3
Elizabeth Moline	11	-	-	-	3
Michael Randall	11	-	-	-	4

* Only the member Councillor as listed on the relevant Committee is marked as attending the meeting or their delegate if the Councillor is absent. Councillor Bendall (alternate delegate to the Traffic Committee) attended the 3 meetings as an observer.

	Workshop	Date
1	Boat Trailer Parking	28 July 2022
2	Balmoral Plan of Management Active Transport 40km Stanton Road Traffic Signals	22 November 2022
3	Sports Clubs	29 November 2022
4	2023/24 Budget Briefing	9 March 2023
5	Stanton Road and Traffic Committee delegations	27 June 2023

2. Councillor professional development

Comprehensive orientation and induction sessions for all Councillors were delivered in-house in early 2022 following the 4 December 2021 local government election.

All councillors are aware of the availability of a range of further training options available from the Office of Local Government and Local Government NSW and may participate in programs upon application to the General Manager.

Councillors Corrigan, Bendall and Friedrich were nominated as voting delegates to the 2022 LGNSW Conference and attended the conference held from 23 to 25 October 2022.

Councillors Corrigan and Friedrich attended the Australian Local Government Association 2023 National General Assembly held from 13 to 15 June 2023.

Councillors Friedrich and Randall participated in external Cyber Security training during March 2023.

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	46,010
Councillors' fees	147,700
Superannuation	19,900
Delegates expenses – conferences and professional development	2,595
Catering and receptions	6,975
Travelling	121
Telephony expenses	3,600
Mayoral Discretionary Fund (Cl.1.1 Expenses Policy) See donations and subsidies statement for details	3,108
TOTAL	230,009

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 2022 and Equal Employment Opportunity Management Plan 2022-2026, 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.

- 89.64% of new staff completed training on EEO and inclusive workplace culture in 2022/23
- 100% of requests for reasonable adjustment to workplace ergonomics were granted

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 2022-2023 amounted to **\$1,195,078**.

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	355,567	36,570	0	392,137
Senior Staff ¹	730,421	72,520	0	802,941
Total	1,085,988	109,090	0	1,195,078

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**, **23 November 2022** being the relevant day determined by the Secretary, Department of Planning, Industry, Environment (Circular 23-08).

Type of work	No.
Permanent full-time	120
Permanent part-time	24
Casual	26
Fixed-term contract	4
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	1
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	179

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 2023 discloses the capital renewal expenditure in note C1-6 to the Accounts (page 33) whilst the report on Infrastructure assets as at 30 June 2023 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 2022-2023.

10. Condition of public works

It is estimated that (at current values) \$1.328 million is required to bring the works up to a satisfactory standard and the annual expense of maintaining the works at that standard is \$6.042 million.

The Council's program of maintenance for the year in respect of the works amounts to \$6.642 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 2022-2023 capital and maintenance works for stormwater included Stormwater Quality Improvement Devices (SQID) improvement design and work, relining work at Parriwi and Moruben Roads, pipe replacement at Glenn Street, Inkerman Street Wharf and Seawall Works, and various pits and closed conduits 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 2022-23, 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 2022-2023
Stormwater Drainage Assets, including SQID	\$98,000	\$277,000	\$868,497

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 2022-2023 included road renewals at Bradleys Head Road, Military Road and Spit West Carpark. A new footpath on Bradleys Head Road and various fencing work.

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 2022-2023
Road Assets	\$891,000	\$1,672,000	\$4,403,671

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 2022-2023 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 2022-2023
Marine Assets	\$111,000	\$51,000	\$519,356

11. Contracts

Details of contracts awarded during 2022-2023 (other than employment contracts and contracts for less than \$150,000) follow. Prices are exclusive of GST.

Activity (Tender No. if applicable) (Type of Contract)	Contractor	Date Awarded (Item No.)	Term of Contract	Tender/Contract Price \$ + GST
Road Surfacing, Patching and Associated Works - 2022-2024 (NSROC tender) Class 1 Contract	Principal Asphalt Services - Panel contractors: Stateline Asphalt Bitupave Downer EDI Works ANJ Paving State Asphalt Services Fulton Hogan Industries Other Asphalt Services – Panel contractors: Planet Civil J&M Schembri C & D Asphalting Stateline Asphalt Complete Linemarking Services Optimal Civil Colas Solutions SuperSealing NSW Spray Seal Bitupave Downer EDI Works ANJ Paving State Asphalt Services Fulton Hogan Industries	05/07/2022 (EP/20)	2022-2024 (2 years) plus 2024- 2026 (2 x 1 year option at Council's discretion)	Schedule of rates
Mosman LGA Flood Study consultancy (s55(3)(i) LGA exemption) Class 2 Contract	Manly Hydraulics Laboratory	05/07/2022 (EP/21)	lump sum	\$113,900.00 ^

Activity (Tender No. if applicable) (Type of Contract)	Contractor	Date Awarded (Item No.)	Term of Contract	Tender/Contract Price \$ + GST
Open Space Small Area Maintenance Contract	Component 1 Edge Greenkeeping	05/07/2022 (EP/25)	2022-2027 (5 years)	\$103,593.00 pa * (\$517,965.00 over 5 years *)
(T-EP-22/02) Class 1 Contract	Component 2 Citywide Service Solutions			\$78,480.00 pa (\$392,400.00 over 5 years) *
	Panel contractors Fresh Landscapes Green Options			Schedule of Rates
Mosman Square and Village Green Upgrade	QMC Group	05/07/2022 (EP/26)	8 months lump sum	\$2,697,300.00
(T-EP-22/03) Class 1 Contract				
Street and Gutter Cleaning 2018-2028 Contract Fourth Year Review	Sections 1, 3, 4 and 5 works Roadworx Group	02/08/2022 (EP/25.1)	2022-2025 (3 year extension)	\$770,789.29 pa *
Class 1 Contract	Section 2 works Wescon Group			\$312,515.84 pa *
Parks and Sporting Fields Contract 2019-2024 - Final Review	Components 1,2,5 (B Locations) 7 and 8 Green Options	02/08/2022 (EP/26.1)	2022-2024 (2 year extension)	\$507,258.46 pa *
Class 1 Contract	Component 4 Envirolands			\$122,598.98 pa *
	Component 5 (A Locations) Edge Greenkeeping			\$101,220.08 pa *
	Component 6 Spray Alive Irrigation			\$16,726.47 pa *
	Component 3			

Activity (Tender No. if applicable) (Type of Contract)	Contractor	Date Awarded (Item No.)	Term of Contract	Tender/Contract Price \$ + GST
	Panel contractors: Envirolands Green Options Skyline Landscape Services			Scheduled or quoted rates
	Component 9 Panel contractors: Envirolands Landscape Solutions Wescon Group			Scheduled or quoted rates
	Components 1, 2, 4, 5, 6, 7 and 8 Panel contractors: Edge Greenkeeping Envirolands Green Options Spray Alive Irrigation			Scheduled or quoted rates
Beach and Reserve Cleaning Contract 2021- 2031 - First Year Review Class 1 Contract	Wescon Group	06/09/2022 (EP/28)	2022-2028 (6 year extension)	\$814,183.71 pa *
Microsoft Enterprise Agreement Service	Data#3	29/09/2022	25/11/2022 - 24/11/2025 (3 years)	\$190,251.18 pa
Services for Building Management 2019-2025 – Contract Review Class 1 Contract	Service 1 - Civic Buildings Cleaning Arcadia Pacific Group Service 3 - External Building Cleaning and Window Cleaning Arcadia Pacific Croup	04/10/2022 (EP/36)	2022-2024 (2 year extension) plus 2024- 2025 (1 year option at Council's discretion)	\$146,709.72 pa * \$25,656 pa *
	Arcadia Pacific Group Service 4 - Graffiti Management			\$67,956.24 pa *

Activity (Tender No. if applicable) (Type of Contract)	Contractor	Date Awarded (Item No.)	Term of Contract	Tender/Contract Price \$ + GST
	Urban Maintenance Systems Service 5 - Pest Control Flick Pest Control (formerly Manly Warringah Pest			\$12,150 pa *
	Control) Panel contractor for Services 4 and 5 Arcadia Pacific Group			Scheduled or quoted rates
Public Amenity Cleaning Tender 2022-2028 (T-EP-22/06) Class 1 Contract	Wescon Group	04/10/2022 (EP/37)	2022-2028 (6 years)	\$172,490.00 pa * (\$1,034,940.00 over 6 years *)
Bradleys Head Road Asphalt Pavement Renewal Works (RFQ-EP-22/30 from contractor panel)	Stateline Asphalt	08/11/2022 (EP/40)	lump sum	\$300,658.14
Class 1 Contract Conduct of Local Government Elections 2024 Class 2 Contract	NSW Electoral Commissioner	06/12/2022 (CS/47)	-	\$350,000.00 (estimate)
Lease of Mosman Swim Centre, 90 Vista Street Class 2 Contract	BlueFit Pty Limited	06/12/2023 (CS/51)	22/12/2023- 30/06/2026 (30 month extension)	NA (existing rent and management fee provisions extended)
Mosman Street Blade Renewals (T-EP-23/05)	Supplier Barrier Signs SMSCO (alternate)	07/02/2023 (EP/4)	3 years	Schedule of rates

Activity (Tender No. if applicable) (Type of Contract)	Contractor	Date Awarded (Item No.)	Term of Contract	Tender/Contract Price \$ + GST
Class 1 Contract	Installation Traffic Facilities Maintenance Hunt Civil (alternate)			
Balmoral Oval Surface Upgrade and Associated Works (T-EP-23/01) Class 1 Contract	Renworx Contract entered into but not commenced due to contractor entering administration. See Council meeting 06/06/2023 (EP/22) for appointment of Romba Pty Limited as contractor.	07/03/2023 (EP/6)	6 months lump sum	\$881,423.90
Inkerman Street Jetty and Seawall Refurbishment (T-EP-23/04) Class 1 Contract	Lloyd Drilling Constructions	07/03/2023 (EP/7)	May-June 2023 (2 months) lump sum	\$223,820.00
Lift Replacement at various Council Facilities (T-EP-23/02) Class 1 Contract	Electralift	04/04/2023 (EP/10)	12 months (August 2024 completion) lump sum	\$766,000.00
Lease of Boronia, 624 Military Road (T-CS/22/02) Class 2 Contract	MMS Mosman Pty Limited trading as All Saint Skin Clinic	02/05/2023 (CS/12)	2023- 2033 (10 years) plus 2033-2043 (2 x 5 year option)	\$150,000.00 first year rent + outgoings and subject to annual rent reviews
Allan Border Oval Pavilion (s55(3)(i) LGA exemption) Class 2 Contract	Head Contractor Reitsma Constructions Contract originally entered into with Lloyd Group Pty Limited on	02/05/2023 (EP/19)	10 months lump sum	\$973,985.26

Activity (Tender No. if applicable) (Type of Contract)	Contractor	Date Awarded (Item No.)	Term of Contract	Tender/Contract Price \$ + GST
	20/04/2021 under T-EP-20/12. This contract failed due to contractor entering administration on 31/03/2023. Contract with Reitsma entered into on 19/06/2023. Subsequent contracts to be entered into with sub-contractors in 2023-2024.			
Balmoral Oval Surface Upgrade (s55(3)(i) LGA exemption) Class 2 Contract	Romba Pty Limited Replacement contractor following liquidation of previous contractor, Renworx under (T-EP-23/01). See Council meeting 07/03/2023 (EP/6).	06/06/2023 (EP/22)	6 months	\$1,072,990.00 lump sum

*per year subject to annual CPI adjustments

^Contract price less than the expected >\$150,000

Note:

Contract types

- Class 1 contracts are those over \$150,000 via a tender process (s27 GIPA Act)
- Class 2 contracts are those over \$150,000 and where generally there has not been a tender process or there has been a tender process and the subsequent contract was substantially negotiated with the successful tenderer (s30 GIPA Act)

Further details are available in the Contracts Register published on Council's website.

12. Donations and subsidies

The following donations amounting to \$3,108 were made from the Mayoral Discretionary Fund (Cl.1.1 Expenses Policy):

- Zero Emissions Sydney North/ ZESN Network-Jenni Hagland/Teacher Prizes \$300
- Taldumande Youth Services- \$2,500
- 2023 Mosman Art Walk \$307.73

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 \$69,216 worth of allocations made in response to applications submitted by community organisations for financial assistance under Council's 2022-2023 Community Grants Program on 2 August 2022. These and subsequent allocations are as follows:

Grant Recipient	Grant \$
1st Balmoral Sea Scouts Group	\$4,000
1st Clifton Gardens Sea Scouts	\$3,000
Dance for Parkinson's Australia	\$4,000
Empowering Parents In Crisis Pty Ltd (EPIC)	\$3,900
Fighting Chance Australia Limited	\$4,000
Girl Guides Association (NSW) Mosman Chapter	\$4,000
Lions Club of Manly	\$1,200
Middle Harbour Public School P&C	\$4,000
Mosman Art Society	\$1,500
Mosman Community Gardeners Pty Ltd	\$3,000
Mosman Historical Society	\$1,980
Mosman Music Club	\$2,000
Mosman Symphony Orchestra*	\$4,000
ONELAND Programs Ltd	\$4,000
St Clement's Church Mosman	\$3,250
St Vincent de Paul Society, Sydney Harbour North Conference	\$4,000
Sydney Multicultural Community Services Inc. on behalf of Lower North Shore (LNS) Multicultural Network	\$1,953
Taldumande Youth Services	\$4,000
The Shepherd Centre	\$2,057
The Spit Swimming Club Incorporated	\$1,376
The Raise Foundation	\$4,000
Zero Emissions Sydney North Inc.	\$4,000
Total Grants	\$69,216

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

13. Legal costs

The costs for 2022-2023 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 2022-2023

Legal costs attributed to functional units of Council:

Activity	Cost \$
Compliance	85,963
Development Services	421,440
Environment and Open Space	11,834
Governance	12,590
Other	9,193
Total Legal Costs	541,020

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 amounting to \$398,661 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 2022-2023 amounted to \$80,933 and part of this expense is applied to particular appeals.

A breakdown of the \$398,661 Land and Environment Court appeals cost during 2022-2023 for individual matters and their status is provided in the following table:

Property	Development Application No.	Status	Consistency with Staff Recommendation	Cost \$
32 Queen St	8.2020.18.3	S34AA Agreement	Yes	10,340.70
20-22 Redan St	8.2021.310.1	S34AA Agreement	Yes	19,911.96
6 Curlew Camp Rd	8.2021.136.1	Upheld with changes or conditions	Yes	16,893.06
20A Kirkoswald Ave	8.2021.356.1	Upheld with changes or conditions	Yes	14,530.54
7 Coronation Ave	8.2020.83.1	Upheld with changes or conditions	Yes	1,920.00
35 Avenue Rd	8.2021.463.1	S34AA Agreement	Yes	18,513.39
4 Wyargine St	8.2021.436.1	S34AA Agreement	Yes	2,151.01
161 Avenue Rd	8.2021.336.1	S34AA Agreement	Yes	9,729.03
7-11 Spit Rd	8.2021.434.1	S34 Agreement	Yes	27,441.68
19 Thompson St	8.2021.480.1	S34AA Agreement	Yes	18,795.06
23 Burran Ave	8.2021.400.1	Upheld with changes or conditions	No	1,190.00
24 Botanic Rd	8.2021.455.1	S34AA Agreement	Yes	16,639.00
7 Glencarron Ave	8.2021.231.1	Discontinued	N/A	3,852.59
7A Kardinia RD	8.2022.135.1	S34AA Agreement	Yes	25,114.41
26 Kirkoswald Ave	8.2021.20.2	Upheld with changes or conditions	Yes	13,023.32
21 Carrington	8.2021.377.1	Discontinued	N/A	1,076.29
5A Hopetoun Ave	8.2021.196.1 & 2	Upheld with changes or conditions	No	19,433.07
36 The Grove	8.2021.316.2	Dismissed	Yes	8,933.31

Property	Development Application No.	Status	Consistency with Staff Recommendation	Cost \$
43 Mandolong Rd	8.2022.98.1	Upheld with changes or conditions	No	14,213.11
64-66 Spit RD	8.2022.81.1	S34 Agreement	Yes	19,774.77
10 Julian St	8.2021.172.1	Upheld with changes or conditions	Yes	52,751.00
22 Raglan St	8.2022.41.1	S34 Agreement	Yes	21,031.38
187-189 Spit Rd	8.2022.85.1	Upheld with changes of conditions	No	30,343.48
22 Lavoni St	8.2020.185.2	Upheld with changes or conditions	No	13,379.50
3/1A Hampden St	8.2022.200.1	S34 Agreement	Yes	17,678.84
Total LEC Costs				398,661

Compliance Team

Building Compliance Legal

Total legal costs and expenses for Compliance during 2022-2023 amounted to \$85,963 of which \$60,585.36 was expended on the following specific matters of note.

Property	Status
13 Spit Road	Unlawful air conditioning system -class 4 proceedings pending.
15 Little Street	Unlawful building works—S 34 conference held, and a BIC will manage the changes to the drainage systems. The DCO has been revoked. Still ongoing

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37A Spofforth Street	2 x penalties issued for pollute waters and non-compliance with condition of the consent (CTMP). Councils' penalties were upheld, and the matter is now finalised. Builder had to pay penalties.
6 Calliope Street	Unlawful works with structures encroaching onto council land. S34 conference held, which resolved that a DA be lodged for the use of these structures along with removal of the encroachments. A BIC be lodged for the works as built. The LEC has set key milestones and dates for the owner to achieve. The matter is still open.
3 Union Street	Works built outside the planning approval and with no modified CC for the as built works. Stop work Order issued and penalties. The owner challenged the penalty. Legal advice sought on chances of success through the Local Court. PIN withdrawn and matter closed.
Warringah Bowling Club	Legal review of council's action and to draft response to residents that no further action will be taken as the use of the Club is approved and is not deemed unreasonable to the activities being held. There are minimal amenity impacts. This matter is closed.
1 Carrington Avenue	Works built outside the planning approval to the terrace area. Council refused the BIC, and the owner appealed the BIC The court instructed Council to issue the BIC subject to privacy measures. The matter is closed.

Environmental Health Legal

Team Health had no legal matters or costs in the financial year.

Rangers Legal

Department of Public Prosecutions manages parking infringements that proceed to hearing at Local Court with no costs incurred in these proceedings. Rangers had no other legal matters except for parking matters.

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 with oOh!media Assets Pty Limited dated 31 January 2020 is registered on title of Lot 2 DP 805982 as dealing AQ36899N.

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. In this regard, modification consent 8.2009.343.6 for the upgrade of the western sign to

digital was granted by the Mosman Local Planning Panel on 21 June 2023 and it is anticipated that upgrade works will be completed prior to the end of calendar 2023 at which time the commercial benefits associated with that upgrade will be returned to Council.

The annual contribution for the period 18 June 2022 to 17 June 2023 was \$688,241. The developer paid the contribution to Council and it was allocated for infrastructure expenditure in the 2022-2023 financial year. Infrastructure works amounting \$485,167 funded by the contribution include:

- Allan Border Pavilion
- Mosman Square Plaza
- Road Renewals Military Road
- Carparks Program
- Car Parking Technologies
- Lighting upgrade at Mandalong Crossing
- Street Blade Renewals
- Military Road Brick Paving
- Bicycle Strategy

The balance of the contribution paid in the 2022-2023 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 2022-2023 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 2022-2023 Council wrote off pensioner rates and charges of \$105,452, and \$39,245 respectively as disclosed in note B2-1 of the Audited Financial Statement. In addition, Council also provided \$6,281 Australia Remembers rebates for ex-service members of the Australian Defence forces.

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 2022-2023 was reported to Council at its meeting held on 5 September 2023 in accordance with the Procedures for the administration of the Model Code of Conduct of local councils in NSW annexed to the Code of Conduct.

Three complaints were received during the reporting period, one concerning a former Councillor and two concerning two separate current Councillors. The former was not dealt with by the General Manager pursuant to Part 5.3 of the Procedures and the latter two were resolved by the General Manager under Part 5.24 of the Procedures.

Part 5.3 of the Procedures provides that the General Manager may decline to deal with a complaint and Part 5.24 of the Procedures provides that the General Manager may seek to resolve certain code of conduct complaints by alternative means and negating the need to refer complaints for investigation.

A statistics return containing the data 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 65 complaints during 2022-2023 as formal complaints under Council's Complaints Management Policy and reporting system – an increase from 36 complaints in 2021-2022.

The key statistics from management of formal complaints in the 2022-2023 reporting period are:

	Number	%
Formal complaints received	65	-
Formal complaints resolved	63	97
Formal complaints unresolved ¹	2	3
Category 1 complaints received ²	61	94
Category 2 complaints received ²	4	6
Category 3 complaints received ²	0	-
Complaints resolved within 5 days	41	65
Complaints resolved within 10 days	11	17.5
Complaints resolved in greater than 10 days	11	17.5
Department Community Development complaints	8	12
Department Corporate Services complaints	8	12
Department Environment and Planning complaints	49	76
Other complaints	0	-
Requests for an Internal Review of a complaint response	0	-
Notifications of referral to an external agency	-	-
Number of proven breaches of Customer Service Charter	13	20

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

Accolades referred to the Executive

Council received 188 documented accolades during 2022-2023 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 118 and 166 accolades were received and referred to the Executive in 2021-2022 and 2020-2021 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 reviewed its Prevention of Fraud and Corrupt Conduct Policy during the year and the revised policy was adopted at the Council meeting held on 7 March 2023.

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 2022-2023 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

Various information held by Council that is not publically available has been reviewed and released to applicants informally.

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	3*

*One outstanding application from 2021-2022 subject to an IPC review was also further reviewed internally in under s93 following receipt IPC report.

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	0	0
% of total	0%	100%	

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

Table A: Num	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	1	0	0	1	0	0	0	2	33%
Not for profit organisations or community groups	0	0	0	0	0	0	0	0	0	0%
Members of the public (application by legal representative)	1	1	0	0	1	0	0	0	3	50%
Members of the public (other)	0	1	0	0	0	0	0	0	1	17%
Total	1	3	0	0	2	0	0	0	6	
% of Total	17%	50%	13%	6%	33%	0%	0%	0%		

* 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)	1	3	0	0	2	0	0	0	66	100%
Access applications that are partly personal information applications and partly other	0	0	0	0	0	0	0	0	0	0%
Total	1	3	0	0	2	0	0	0	6	
% of Total	17%	50%	0%	0%	33%	0%	0%	0%		

*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).

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

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	2	100%

	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	0	0%
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	0	

*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	3	50%
Law enforcement and security	0	0%
Individual rights, judicial processes and natural justice	3	50%
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	6	

Table F: Timeliness		
	Number of applications*	% of Total
Decided within the statutory timeframe (20 days plus any extensions)	4	100%
Decided after 35 days (by agreement with applicant)	0	0%
Not decided within time (deemed refusal)	0	0%
Total	4	

*Includes one s93 reconsideration of decision on 2021-2022 application following receipt IPC report in 2022-2023.

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	0	0	0	0%		
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	0	0	0			
% of Total	0%	0%				

*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.

A decision on a 2021-2022 application was reviewed in 2022-2023 following recommendation under s93 of an IPC report received in 2022-2023. The outcome of the reconsideration of the decision was that the decision be varied.

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

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				

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.

The Mayor and Deputy Mayor of the day are nominated as delegates to the Board.

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 reviewed and adopted the Privacy Management Plan on 1 August 2023 to ensure legislative compliance and that its provisions reflect current procedures and best practice. The revised Plan also addresses the Mandatory Notification of Data Breach Scheme (MNDB Scheme) which is expected to commence 28 November 2023.

Council received no privacy complaints during 2022-2023 and no enquiries relating to privacy during the reporting period remain unresolved.

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 2022-2023:

Details	2022-2023		
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			
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?	Yes		

The following actions were taken during 2022-2023

- 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.

Public Interest Disclosures Act 2022

The new *Public Interest Disclosures Act 2022* will commence on 1 October 2023, replacing the *Public Interest Disclosures Act 1994* in its entirety. Council at its meeting on 5 September 2023 adopted a new Public Interest Disclosure Policy based on the 2022 legislation and the NSW Ombudsman's model policy effective 1 October 2023.

26. Companion Animals Act 1998

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.

Mosman council has a high number of people with pet registrations. Rangers ensure residents and visitors to the area are complying with the companion animals' requirements to ensure the Mosman is safe.

Pound data statistics are collected monthly and lodged annually with the Office of Local Government. These are the statistics for the 2022/2023 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	0	0	1	3
Cats	0	0	0	0

Released to Owners		Euthana	Euthanased		I	Re-homed with Rescue Organisations		
Dogs	0	0%	0	0%	0	0%	0	0%
Cats	0	0%	0	0%	0	0%	0	0%

Education and changes to Register

Councils Compliance Team has initiated a yearly campaign to remind residents of the importance of maintaining current and accurate microchipping records and to encourage owners to register those companion animals that are yet to be registered. As part of the reminder to register companion animals, fact sheets on how to care for your animal also accompanying reminder letters.

The education campaign allows Rangers to explain responsible pet ownership and to ensure the dog is always under effective control.

A procedure that details the process for the investigation of barking dog requests has been revised so the Rangers can focus strongly on customer liaison to assist both the owner of the dog and the person affected by the barking noise. Actions shall be based on the ideal to achieve the most desirable outcome for the community.

Impounding Facilities

Council has an ongoing arrangement with Cremorne Vets to shelter, return to owner and rehoming of companion animals. Educational brochures are available to people contemplating adopting a pet and how to care for the animal once they have taken their new dog or cat home.

Enforcement

For the financial year 2022/2023 a total of 38 customer requests (CR) were lodged with Council relating to an alleged dog attack on a person and /or companion animal.

The council is required to report dog attacks to the Office of Local Government within seventy-two (72) hours after any relevant information is received by the Council.

Of the 38 alleged dog attacks only 17 (approx.45%) of these attacks progressed to enforcement action by means of a Control Order and or a Penalty. The authorized officer was satisfied that there was sufficient evidence or grounds to act in these circumstances.

The remainder of the CRs did not progress to enforcement action due to insufficient evidence to act.

Nuisance Orders issued					
Habitually at large in a public place	0				
Endangers health of a person/animal	0				
Dog noise	0				
Defecating	0				
Total	0				
Declarations of Dangerous Dog					
Attacks on Persons	0				
Attacks on Animals	0				
Used for the purposes of hunting	0				
Total	0				
Declaration of Menacing Dog					
Attacked an animal - no serious injury or death	0				
Displayed unreasonable aggression towards a person or animal	2				
Total	2				

The following Penalty Infringement Notices were issued for breaches of the *Companion Animals Act 1998*:

Infringement	
Companion animal not registered as required	1
Fail to comply with prevention notice	0
Fail to comply with nuisance dog order	0
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	4
Owner of dog which rushes at/attacks/bites/harasses/chases- not declared dangerous/menacing/restricted dog	2
Own dog uncontrolled in public place-not declared dangerous/menacing/restricted dog	1
In charge of dog not under effective control in public place	2
Owner failed to prevent dog from escaping-not declared dangerous/menacing/restricted dog	5
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 have been issued dog scanners to ensure timely and accurate scanning is able to be conducted in the field rather than return to the office with the companion animal.

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)

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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 1 August 2023 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 because 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 2505 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 2022/23 is as follows:

Inspections completed by Council	148
Number of pools registered on the NSW Register	2,505
Number of compliance certificate applications lodged	38
Referrals to Council from Private Certifiers as a result of non-complaint barrier ¹	38

1 Not all referrals result or require councils to reinspect

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.

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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 2022-2023 and therefore has no reporting obligations under s 8(2) of the Carers Recognition Act 2010.

Community Services staff are delivering services in line with the Statement of Carers required under s 7 of the *Carers Recognition Act 2010* and the statement has been shared with Council staff.

31. Disability Inclusion Act 2014

Council has revised its Disability Inclusion Action Plan 2017-2022 and adopted its Disability Inclusion Action Plan 2022-2026. The new 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 2022-2023 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 2022-2023 Progress Report on implementing Disability Inclusion Action Plan 2022-2026.

32. Modern Slavery Act 2018

Section 428(4) of the *Local Government Act 1993*, requires Council 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 has a duty 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.

Council has amended its Purchasing Management Corporate Practice and Procedure in 2021-2022 to address the risk management and reporting requirements by providing the following:

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.

Council revised its Statement of Business Ethics during the year and adopted a new Statement at its meeting on 8 November 2022 that includes similar provisions as above and places the onus on both Council and providers to act to those standards.

Section Three

Financial Reports for the Year ended 30 June 2023 including Auditor's Report

MOSMAN AUDITEDFINANCIAL STATEMENT20222023

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ANNUAL FINANCIAL STATEMENTS for the year ended 30 June 2023



GENERAL PURPOSE FINANCIAL STATEMENTS for the year ended 30 June 2023



General Purpose Financial Statements

for the year ended 30 June 2023

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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, NSW 2088

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 2023

Statement by Councillors and Management

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

The attached general purpose financial statements have been prepared in accordance with:

- the Local Government Act 1993 and the regulations made thereunder,
- the Australian Accounting Standards and other pronouncements of the Australian Accounting Standards Board
- the Local Government Code of Accounting Practice and Financial Reporting.

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

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

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

Signed in accordance with a resolution of Council made on 05 September 2023.

Carolyn Corrigan Mayor 05 September 2023

Dominic Johnson General Manager 05 September 2023

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Roy Beneall Deputy Mayor 05 September 2023

Vanessa Canepa Responsible Accounting Officer 05 September 2023

Income Statement

for the year ended 30 June 2023

Original unaudited budget			Actual	Actual
2023	\$ '000	Notes	2023	2022
			2020	2022
	Income from continuing operations			
29,619	Rates and annual charges	B2-1	29,643	28,816
9,806	User charges and fees	B2-2	9,532	7,578
3,255	Other revenues	B2-3	3,746	2,509
2,895	Grants and contributions provided for operating purposes	B2-4	3,861	3,211
4,710	Grants and contributions provided for capital purposes	B2-4	3,834	5,111
171	Interest and investment income		1,066	155
3,495	Other income	B2-5	7,193	3,346
_	Net gain from the disposal of assets		28	-
53	Net share of interests in joint ventures and associates using t method	153	219	
54,004	Total income from continuing operations	-	59,056	50,945
	Expenses from continuing operations			
19,409	Employee benefits and on-costs	B3-1	17,731	16,321
21,303	Materials and services	B3-2	19,820	18,739
270	Borrowing costs		305	246
5,741	Depreciation, amortisation and impairment of non-financial assets	B3-3	6,190	5,959
1,831	Other expenses	B3-4	3,058	2,629
516	Net loss from the disposal of assets		-	398
49,070	Total expenses from continuing operations	-	47,104	44,292
4,934	Operating result from continuing operations	-	11,952	6,653
4,934	Net operating result for the year attributable to Co		11,952	6,653

224

Net operating result for the year before grants and contributions
provided for capital purposes8,118

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

1,542

Statement of Comprehensive Income

for the year ended 30 June 2023

\$ '000	Notes	2023	2022
Net operating result for the year – from Income Statement		11,952	6,653
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	36,535	54,521
Other comprehensive income – joint ventures and associates Total items which will not be reclassified subsequently to the operating	_		(1)
result		36,535	54,520
Total other comprehensive income (loss) for the year		36,535	54,520
Total comprehensive income (loss) for the year attributable to			
Council	_	48,487	61,173

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

Statement of Financial Position

as at 30 June 2023

\$ '000	Notes	2023	2022
ASSETS			
ASSETS Current assets			
Cash and cash equivalents	C1-1	11,730	1/ 163
Investments	C1-2	19,000	14,163 11,000
Receivables	C1-4	3,077	2,269
Inventories		202	259
Contract assets and contract cost assets		186	_
Total current assets		34,195	27,691
Non-current assets			
Receivables	C1-4	336	262
Infrastructure, property, plant and equipment (IPPE)	C1-5	573,443	531,971
Investment property	C1-6	52,974	50,210
Intangible assets		172	188
Right of use assets		719	834
Investments accounted for using the equity method		1,440	1,344
Total non-current assets		629,084	584,809
Total assets		663,279	612,500
LIABILITIES			
Current liabilities			
Payables	C3-1	15,269	12,950
Contract liabilities	C3-2	3,333	1,738
Lease liabilities		111	214
Borrowings	C3-3	868	1,278
Employee benefit provisions	C3-4	3,868	3,949
Total current liabilities		23,449	20,129
Non-current liabilities			
Lease liabilities		658	662
Borrowings	C3-3	4,741	5,715
Employee benefit provisions	C3-4	177	226
Total non-current liabilities		5,576	6,603
Total liabilities		29,025	26,732
Net assets		634,254	585,768
EQUITY		_	_
Accumulated surplus		295,100	283,148
IPPE revaluation reserve	C4-1	339,154	302,619
Council equity interest		634,254	585,767
Total equity		634,254	585,767
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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 2023

			2023		2022			
			IPPE			IPPE		
		Accumulated	revaluation	Total	Accumulated	revaluation	Total	
\$ '000	Notes	surplus	reserve	equity	surplus	reserve	equity	
Opening balance at 1 July		283,148	302,619	585,767	276,496	248,098	524,594	
Net operating result for the year		11,952	_	11,952	6,653	_	6,653	
Net operating result for year ended 30 June 2021		11,952	-	11,952	6,653		6,653	
Other comprehensive income								
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-5	-	36,535	36,535	_	54,521	54,521	
Joint ventures and associates			-	_	(1)	_	(1)	
Other comprehensive income		-	36,535	36,535	(1)	54,521	54,520	
Total comprehensive income (loss)		11,952	36,535	48,487	6,652	54,521	61,173	
Closing balance at 30 June		295,100	339,154	634,254	283,148	302,619	585,767	

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 2023

Original unaudited budget			Actual	Actual
2023	\$ '000	Notes	2023	2022
	Cash flows from operating activities			
	Receipts:			~~ ~~~
29,512	Rates and annual charges		29,468	28,973
7,657	Grants and contributions User charges and fees		8,963	8,938
11,185 5,329	Other		9,649 7,354	8,197 5,619
5,525	Bonds, deposits and retentions received		2,075	2,255
168	Interest received		897	123
	Payments:			
(19,490)	Payments to employees		(17,861)	(16,867)
(19,906)	Payments for materials and services		(19,602)	(17,781)
(265)	Borrowing costs		(346)	(246)
_	Bonds, deposits and retentions refunded		(1,424)	(1,293)
(2,560)	Other		(2,663)	(2,219)
11,630	Net cash flows from operating activities	G1-1	16,510	15,699
	Cash flows from investing activities Receipts:		05 000	05 000
—	Redemption of term deposits Proceeds from sale of IPPE		35,000	35,000
	Distributions received from joint ventures and associates		285 57	218
_	Payments:		51	210
_	Acquisition of term deposits		(43,000)	(41,000)
_	Purchase of investment property			(180)
(10,798)	Payments for IPPE		(9,793)	(7,217)
(10,798)	Net cash flows from investing activities		(17,451)	(13,179)
	Cash flows from financing activities			
	Receipts:			
2,000	Proceeds from borrowings		-	3,000
(1.000)	Payments:		(4.00.4)	(4.0.40)
(1,302)	Repayment of borrowings		(1,384)	(1,249)
	Principal component of lease payments		(107)	(103)
698	Net cash flows from financing activities		(1,491)	1,648
1,530	Net change in cash and cash equivalents		(2,432)	4,168
_	Cash and cash equivalents at beginning of year		14,163	9,995
1,530	Cash and cash equivalents at end of year	C1-1	11,731	14,163
	· · ·		<u>,</u>	.,
0.040	where here shows the second start of the	01.0	40.000	44.000
9,040	plus: Investments on hand at end of year	C1-2	19,000	11,000
10,570	Total cash, cash equivalents and investments		30,731	25,163

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 05 September 2023. 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 2021* (Regulation), and the Local Government Code of Accounting Practice and Financial Reporting.

Council is a not for-profit entity.

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

Historical cost convention

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

Significant accounting estimates and judgements

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

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

Critical accounting estimates and assumptions

Council makes estimates and assumptions concerning the future.

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

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

(i) estimated fair values of infrastructure, property, plant and equipment – refer Note C1-5 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

Peformance Obligation

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 6th June 2023 which was predominantly related to a lease period in the 2023/24 financial year will be accounted for in the 2023/24 financial year.

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

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 2023 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.

	Incom	e	Expens	es	Operating	result	Grants and cont	ributions	Carrying amou	nt of assets
\$ '000	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
Functions or activities										
A Safe, Caring and Inclusive Community	865	806	2,290	1,882	(1,425)	(1,076)	591	691	22,480	18,036
A Culturally Rich and Vibrant Community	916	482	4,253	3,888	(3,337)	(3,406)	398	273	33,576	23,688
An Attractive and Sustainable Environment	7,899	7,486	7,583	8,036	316	(550)	110	119	132,099	54,493
An Engaged, Business Friendly Community with Strong Civic Leadership	25,395	23,938	12,087	12,097	13,308	11,841	1,465	1,400	108,135	39,072
Well Designed, Liveable and Accessible Places	22,396	15,170	14,419	12,578	7,977	2,592	4,986	5,677	320,790	414,410
A Healthy and Active Village Lifestyle	1,585	3,063	6,472	5,810	(4,887)	(2,747)	145	162	46,199	62,801
Total functions and activities	59,056	50,945	47,104	44,291	11,952	6,654	7,695	8,322	663,279	612,500

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 Safe Caring and Inclusive Community

- · 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

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 Engaged, Business-Friendly Community with Strong 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	2023	2022
Ordinary rates		
Residential	19,945	19,485
Business	2,039	1,980
Less: pensioner rebates (mandatory)	(105)	(110)
Rates levied to ratepayers	21,879	21,355
Pensioner rate subsidies received	54	54
Total ordinary rates	21,933	21,409
Annual charges (pursuant to s496, 496A, 496B, 501 & 611)		
Domestic waste management services	7,472	7,162
Stormwater management services	239	239
Section 611 charges	22	23
Less: pensioner rebates (mandatory)	(39)	(40)
Less: pensioner rebates (Council policy)	(6)	(7)
Annual charges levied	7,688	7,377
Pensioner annual charges subsidies received:		
 Domestic waste management 	22	30
Total annual charges	7,710	7,407
Total rates and annual charges	29,643	28,816

Council has used 2019 year valuations provided by the NSW Valuer General in calculating its rates.

Accounting policy

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

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

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

B2-2 User charges and fees

\$ '000	Timing	2023	2022
Specific user charges (per s502 - specific 'actual use' charges)			
Domestic waste management services	2	116	140
Total specific user charges		116	140
Other user charges and fees			
(i) Fees and charges – statutory and regulatory functions (per s608)			
Planning and building regulation	2	1,109	888
Regulatory fees	2	255	167
Section 10.7 certificates (EP&A Act)	2	137	120
Section 603 certificates	2	71	91
Total fees and charges – statutory/regulatory		1,572	1,266
(ii) Fees and charges – other (incl. general user charges (per s608))			
Recycling income (non-domestic)	1	86	58
Parking fees – on street	2	2,814	2,175
Parking fees – foreshore	2	1,727	1,403
Parking permits – foreshore and resident schemes	1	523	468
Restoration charges	1	255	176
Development related road and footpath fees	1	493	569
Community Services, Cultural Services and Library	2	459	365
Regulation Fees use of roads, footpaths and verges	1	748	408
Fees for use of parks, sports and other facilities	1	512	359
Other	2	227	191
Total fees and charges – other		7,844	6,172
Total other user charges and fees		9,416	7,438
Total user charges and fees		9,532	7,578
Timing of revenue recognition for user charges and fees			
User charges and fees recognised over time (1)		2,618	2,038
User charges and fees recognised at a point in time (2)		6,914	2,030 5,540
Total user charges and fees		9,532	7,578
J		-,	.,

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 straightline 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	2023	2022
Fines	2	3,372	2,330
Other	1	286	105
Workers compensation insurance incentives	1	88	74
Total other revenue	_	3,746	2,509
Timing of revenue recognition for other revenue			
Other revenue recognised over time (1)		374	179
Other revenue recognised at a point in time (2)		3,372	2,330
Total other revenue		3,746	2,509

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	Operating 2023	Operating 2022	Capital 2023	Capital 2022
General purpose grants and non-developer				
contributions (untied)				
General purpose (untied)				
Current year allocation				
Financial assistance – general component	199	185	-	_
Financial assistance – local roads component	68	335	-	-
Payment in advance - future year allocation				
Financial assistance – general component	854	599	-	_
Financial assistance – local roads component	288	200		_
Amount recognised as income during current year	1,409	1,319		
Special purpose grants and non-developer contributions (tied)				
Cash contributions				
Previously specific grants:				
Aged care	591	598	-	-
Employment and training programs	25	-	-	-
Environmental programs	10	61	100	112
Heritage and cultural	12	10	-	_
Library	86	82	-	_
Library – special projects	56	79	-	_
LIRS subsidy	6	14	-	_
Recreation and culture	319	45	1,754	3,327
Storm/flood damage	-	_	-	25
Street lighting	110	107	-	_
Transport (roads to recovery)	240	88	-	-
Transport (other roads and bridges funding)	93	50	412	100
Other specific grants	31	_	-	56
Previously contributions:				
Community services	-	2	-	_
Recreation and culture	67	_	-	_
Transport for NSW contributions (regional roads, block grant)	115	71	-	_
Other (youth programs)	3	3	_	
Total special purpose grants and non-developer				
contributions – cash	1,764	1,210	2,266	3,620
Total special purpose grants and non-developer				
contributions (tied)	1,764	1,210	2,266	3,620
Total grants and non-developer contributions	3,173	2,529	2,266	3,620
Comprising:				
– Commonwealth funding	2,029	1,715	212	550
– State funding	1,005	812	2,054	3,070
– Other funding	139	2	2,004	5,070
	3,173	2,529	2,266	3,620
	0,170	2,020	2,200	0,020

B2-4 Grants and contributions (continued)

Developer contributions

\$ '000	Notes	Operating 2023	Operating 2022	Capital 2023	Capital 2022
·	F4				
Developer contributions: (s7.4 & s7.11 - EP&A Act, s64 of the LGA):	14				
Cash contributions					
S 7.4 – contributions using planning agreements		688	682	_	_
S 7.12 – fixed development consent levies		-	_	1,568	1,491
Total contributions		688	682	1,568	1,491
Total grants and contributions		3,861	3,211	3,834	5,111
Timing of revenue recognition for grants and contribution	ons				
Grants and contributions recognised over time (1)		387	_	2,266	_
Grants and contributions recognised at a point in time (2)		3,474	3,211	1,568	5,111
Total grants and contributions		3,861	3,211	3,834	5,111

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 2023	Operating 2022	Capital 2023	Capital 2022
\$ 000	2023	2022	2023	2022
Unspent grants and contributions				
Unspent funds at 1 July	331	63	2,896	1,346
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	242			
	242	-	-	_
Add: Funds received and not recognised as revenue in the current year	1	283	1,602	1,694
Less: Funds recognised as revenue in previous years that have been spent during the				.,
reporting year	(68)	(15)	(2,684)	(144)
Less: Funds received in prior year but revenue recognised and funds spent in current				
year	(45)		(150)	
Unspent funds at 30 June	461	331	1,664	2,896
Unspent capital grants.				
Contributions				
Unspent funds at 1 July	1,266	796	2,683	2,408
Add: contributions recognised as revenue in the reporting year but not yet spent in	·		·	
accordance with the conditions	692	682	1,575	1,491
Less: contributions recognised as revenue in previous years that have been spent				
during the reporting year	(485)	(212)	(653)	(1,216)
Unspent contributions at 30 June	1,473	1,266	3,605	2,683

Accounting policy

Grants and contributions - enforceable agreement with sufficiently specific performance obligations

B2-4 Grants and contributions (continued)

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 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

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	2023	2022
Fair value increment on investment properties			
Fair value increment on investment properties		2,764	151
Total fair value increment on investment properties	C1-6	2,764	151
Rental income Investment properties Lease income (excluding variable lease payments not dependent on an index or rate)		2,089	1,745
Total Investment properties		2,089	1,745
Other lease income			
Other Property Leases		2,340	1,450
Total other lease income		2,340	1,450
Total rental income	C2-1	4,429	3,195
Total other income		7,193	3,346

B3 Costs of providing services

B3-1 Employee benefits and on-costs

\$ '000	2023	2022
Salaries and wages	14,184	13,309
Employee termination costs (where material – other than vested leave paid)	11	58
Employee leave entitlements (ELE)	1,566	1,049
Superannuation – defined contribution plans	1,463	1,457
Superannuation – defined benefit plans	200	128
Workers' compensation insurance	294	268
Fringe benefit tax (FBT)	13	52
Total employee costs expensed	17,731	16,321
Number of 'full-time equivalent' employees (FTE) at year end	148	149
Number of 'full-time equivalent' employees (FTE) at year end (incl. vacancies)	164	164

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	2023	2022
Raw materials and consumables		106	30
– Aged services		184	177
 Art Gallery and Community Centre 		348	168
– Bushcare		406	432
– Childrens Services		14	2
- Cleansing		137	211
- Companion Animal Control		27	25
– Communications and Events		234	160
- Consultancies		30	51
 Development assessment and urban planning 		526	474
- Finance Contractors		8	13
- Infrastructure		2,536	2,077
– Internal audit		129	94
– Library		248	169
 Parks, gardens and civic spaces 		1,947	1,993
– Plant running		86	91
– Recreational facilities		765	209
– Recruitment expenses		16	
- Structures		1,688	1,992
– Swim Centre Management		190	180
– Temp Staff and Agency Casuals		147	4
– Waste management		4,141	4,166
- Youth Services		22	1,100
 Other contractor and consultancy costs 		135	171
Audit Fees	E2-1	64	59
Infringement notice contract costs (SEINS)		386	286
Councillor and Mayoral fees and associated expenses	E1-2	232	200
Advertising		306	197
Bank charges		141	207
Computer software charges		1,144	1,173
Electricity and heating		305	481
Insurance		786	787
Postage		55	76
Street lighting		83	105
Subscriptions and publications		176	139
Telephone and communications		246	257
Travel expenses		373	365
Training costs (other than salaries and wages)		88	
Other expenses			86
Catering		193	189
Equipment maintenance		114	34
		37	30
Leases – property Water		59	55
Legal expenses:		131	147
		400	400
 Legal expenses: planning and development Legal expenses: other 		422	436
		119	257
Expenses from leases of low value assets		212	213
Printing		73	44
Other		5	5
Total materials and services		19,820	18,739

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	2023	2022
Depreciation and amortisation			
Plant and equipment		170	182
Office equipment		153	142
Furniture and fittings		19	22
Land improvements (depreciable)		11	11
Infrastructure:	C1-5		
 Buildings – non-specialised 		441	654
 Buildings – specialised 		629	335
– Roads		2,589	2,416
– Footpaths		306	488
– Stormwater drainage		570	492
 Other open space/recreational assets 		985	856
Right of use assets	C2-1	115	115
Other assets:			
– Library books		186	230
Intangible assets	C1-10	16	16
Total depreciation, amortisation and impairment for			
non-financial assets		6,190	5,959

Accounting policy

Depreciation and amortisation

Depreciation and amortisation are calculated using the straight line method to allocate their cost, net of their residual values, over their estimated useful lives. 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	2023	2022
Impairment of receivables			
User charges and fees		5	_
Other		348	334
Total impairment of receivables	C1-4	353	334
Other			
Contributions/levies to other levels of government			
– Department of planning levy		227	222
 – NSW fire brigade levy 		1,196	740
– Waste levy		1,042	1,101
Donations, contributions and assistance to other organisations (Section 356)		240	232
Total other expenses		3,058	2,629

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

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

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

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

\$ '000	2023 Budget	2023 Actual	2023 Varian		
Revenues					
Rates and annual charges	29,619	29,643	24	0%	F
User charges and fees Income from Bus Shelter contract \$1.330 m is bud correctly allocated to Other Revenue.	9,806 Igeted under User Char	9,532 ges & Fees wher	(274) reas the actual inc	(3)% come have be	U eer
Other revenues The majority of the favourable varinace was attriburecoupment (\$141k), and worker compensation re		3,746 pected revenue f	491 rom parking fines	15% (\$250k), leg	F jal
Operating grants and contributions 100% Advanced Financial Assistance Grant (FAG programs, Strong Start Cadetship program, DA E- favourable variance.	2,895), additional and higher- portal and RTA roads g	3,861 -than-budget grai rants are the ma	966 nts income receiv in contributing fac	33% ed for Art tors to the	F
Capital grants and contributions Lower-than-budgeted Road grants (Legacy grant)	4,710 contribute to most of the	3,834 e unfavourable v	(876) ariance.	(19)%	U
Interest and investment revenue The RBA's series of ten cash rate hikes in the last June,2023, have ultimately improved Council's inv investments to fully capitalised on the advantageo	estment returns. Counc	il strategically lev			F
Net gains from disposal of assets Proceeds from the sale of a portion of a road rese	_ rve \$285k offset by \$25	28 7k disposal of so	28 me minor infrastro	∞ ucture assets	F s.
Other income Fair value increment on investment properties \$2, the favourable variance. Revenue from Bus Shelte contributed to the favourable variance.					F to
Joint ventures and associates – net profits Kimbrikki's investment value increment (\$94k) and variance.	53 I dividend (\$58k) are the	153 e main contributir	100 ng factor to the fav	189% vourable	F
Expenses					
Employee benefits and on-costs	19.409	17.731	1.678	9%	F

Employee benefits and on-costs19,40917,7311,6789%FReduction in employee leave liability (\$215k) in contrast with a budgeted increase of \$554k is the main contributing factor to

B4-1 Material budget variations (continued)

\$ '000	2023 Budget	2023 Actual	202 Varia						
the favourable variance. Additionally, an estimated average 10% vacancy rate also contributed to the savings.									
Materials and services /arious savings across several expense categories and contractor' costs.	21,303 including utility costs,	19,820 bank fees, phote	1,483 ocopy eases, prin	7% ating, postage	F				
Borrowing costs nterest on Right of Use Leases not budgeted was t	270 he contributing factor	305 to the unfavoura	(35) ble variance.	(13)%	ι				
Depreciation, amortisation and impairment of non-financial assets	5,741	6,190	(449)	(8)%	U				
Other expenses The increase in Emergency Service Levy (ESL) - \$ ⁷ \$11k) and the S88 waste levy - \$1m (which were b statutory expenses) accounted for most of the unfav	udgeted under materia				U				
Net losses from disposal of assets	516	-	516	100%	F				
Statement of cash flows									
Cash flows from operating activities Favourable net cash movements in Bonds, Deposit m) and interest received from investments (\$0.728 contributed to most of the favourable variance.					F \$1.3				
Cash flows from investing activities ncreased in the acquisition of term deposits accour	(10,798) nted for the negative n	(17,451) novements in inv	(6,653) esting activities.	62%	ι				
	200	(4, 404)	(2.490)	(24.4)0/					

Cash flows from financing activities698(1,491)(2,189)(314)%URepayment of borrowing and no new borrowing were the main factors that contributed to the negative movements.

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

\$ '000	2023	2022
Cash assets		
Cash on hand and at bank	730	1,163
Cash equivalent assets		
– Deposits at call	1,000	_
– Short-term deposits	10,000	13,000
Total cash and cash equivalents	11,730	14,163
Reconciliation of cash and cash equivalents		
Total cash and cash equivalents per Statement of Financial Position	11,730	14,163
Balance as per the Statement of Cash Flows	11,730	14,163

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.

C1-2 Financial investments

	2023	2023	2022	2022
\$ '000	Current	Non-current	Current	Non-current
Debt securities at amortised cost				
Long term deposits	19,000		11,000	
Total	19,000		11,000	
Total financial investments	19,000		11,000	
Total cash assets, cash equivalents and investments	30,730		25,163	

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.

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

\$ '000		2023	2022
(a)	Externally restricted cash, cash equivalents and investments		
Total	cash, cash equivalents and investments	30,730	25,163
Less: E	Externally restricted cash, cash equivalents and investments	(9,582)	(9,233)
Cash, restrie	cash equivalents and investments not subject to external ctions	21,148	15,930
Exter	nal restrictions		
Extern: compri	al restrictions included in cash, cash equivalents and investments above se:		
Specifi	c purpose unexpended grants included in liabilities – general fund	1,884	477
Specifi	c purpose unexpended grants (recognised as revenue) – general fund	175	2,750
Develo	per contributions – general	5,077	3,948
Domes	tic waste management	2,446	2,058
Total	external restrictions	9,582	9,233

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

\$ '000	2023	2022
(b) Internal allocations		
Cash, cash equivalents and investments not subject to external		
restrictions	21,148	15,930
Less: Internally restricted cash, cash equivalents and investments	(14,117)	(6,118)
Unrestricted and unallocated cash, cash equivalents and investments	7,031	9,812
Internal allocations		
At 30 June, Council has internally allocated funds to the following:		
Deposits, retentions and bonds	4,047	3,712
Employees leave entitlement	809	936
Capital works	4,812	145
Building Renewal	4,000	1,000
Plant and vehicle replacement	382	325
Art Gallery Trust	67	-
Total internal allocations	14,117	6,118

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

C1-4 Receivables

	2023	2023	2022	2022
\$ '000	Current	Non-current	Current	Non-current
Rates and annual charges	673	315	522	239
Interest and extra charges	99	-	78	_
User charges and fees	866	-	800	_
Accrued revenues				
 Interest on investments 	187	-	39	_
 Other income accruals 	715	-	429	_
Government grants and subsidies	290	-	337	_
Loans to non-profit organisations	-	21	_	23
Net GST receivable	485	-	307	_
Other debtors	3	-	_	_
Total	3,318	336	2,512	262
Less: provision for impairment				
User charges and fees	(202)	-	(202)	_
Other debtors	(39)	-	(41)	_
Total provision for impairment –				
receivables	(241)	-	(243)	
Total net receivables	3,077	336	2,269	262

\$ '000	2023	2022
Movement in provision for impairment of receivables		
Balance at the beginning of the year (calculated in accordance with AASB 139)	243	482
 previous impairment losses reversed 	(2)	(239)
Balance at the end of the year	241	243

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 estimating ECL, Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on Council's historical experience and informed credit assessment and including forward-looking information.

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

When considering the ECL for rates and annual charges debtors, Council considers that unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold.

Credit losses are measured at 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.

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

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

Where 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.

C1-5 Infrastructure, property, plant and equipment

By aggregated asset class		At 1 July 2022				Asset moveme	nts during the r	eporting period				At 30 June 2023	
\$ '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 increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
Capital work in progress	4,606	_	4,606	4,886	-	-	-	(1,960)	-	-	7,531	-	7,531
Plant and equipment	1,586	(936)	650	-	9	-	(170)	-	-	-	1,595	(1,106)	489
Office equipment	897	(469)	428	249	-	-	(153)	-	-	-	1,145	(621)	524
Furniture and fittings	315	(93)	222	145	-	-	(19)	-	-	-	459	(112)	347
Art collection	5,895	_	5,895	-	61	-	-	-	-	_	5,956	-	5,956
Land:													
 Operational land 	186,675	_	186,675	-	-	-	-	-	-	3,471	190,146	-	190,146
 Community land 	31,282	_	31,282	-	_	-	-	-	(592)	_	30,690	-	30,690
– Crown land	39,656	_	39,656	-	_	-	-	-	592	_	40,248	-	40,248
Land improvements – depreciable	1,054	(165)	889	-	-	-	(11)	-	-	_	1,054	(176)	878
Infrastructure:							. ,					. ,	
 Buildings – non-specialised 	53,479	(14,659)	38,820	184	-	(68)	(720)	251	-	4,658	58,503	(15,379)	43,124
 Buildings – specialised 	24,745	(6,319)	18,426	813	_	(6)	(350)	178	-	2,155	27,883	(6,669)	21,214
– Roads	187,816	(89,186)	98,630	1,969	81	(128)	(2,589)	359	-	15,347	205,443	(91,775)	113,668
- Footpaths	23,083	(6,939)	16,144	915	-	(10)	(306)	-	-	1,982	25,968	(7,245)	18,723
 Stormwater drainage 	75,103	(21,021)	54,082	1,085	_	(7)	(570)	-	-	5,255	81,436	(21,591)	59,845
 Other open space/recreational 													
assets	52,983	(18,280)	34,703	514	-	(37)	(985)	1,172	-	3,667	58,300	(19,265)	39,035
 Other infrastructure 	-	-	-	-	-	-	-	-	-	-	-	-	-
Other assets:													
 Heritage collections 	13	-	13	-	-	-	-	-	-	-	13	-	13
 Library books 	1,755	(1,047)	708	219	-	-	(186)	-	-	-	1,974	(1,233)	741
– Other	177	(35)	142	97	31	-	-	-	-	_	306	(35)	271
Total infrastructure, property, plant and equipment	691,120	(159,149)	531,971	11,076	182	(256)	(6,059)	-	-	36,535	738,650	(165,207)	573,443

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

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

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 ¹	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)	_	-	1,586	(936)	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:													
– Operational land	152,040	_	152,040	-	_	_	-	_	34,635	186,675	_	186,675	
– Community land	31,282	_	31,282	-	_	_	-	_	_	31,282	_	31,282	
Land improvements – depreciable	1,053	(154)	899	_	_	_	(11)	_	_	1,054	(165)	889	
– Crown land	39,656	_	39,656	_	_	_	_	_	_	39,656	_	39,656	
Infrastructure:													
 Buildings – non-specialised 	50,494	(13,218)	37,276	110	34	_	(654)	28	2,023	53,479	(14,659)	38,820	
 Buildings – specialised 	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	
 Stormwater drainage 	69,021	(19,841)	49,180	139	_	(11)	(492)	_	5,266	75,103	(21,021)	54,082	
 Other open space/recreational 						()	()						
assets	46,848	(14,703)	32,145	357	-	(176)	(855)	100	3,132	52,983	(18,280)	34,703	
 Other infrastructure 	-	-	-	-	-	_	(1)	-	-	-	-	-	
Other assets:													
 Heritage collections 	13	-	13	-	-	-	-	-	-	13	-	13	
 Library books 	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	691,120	(159,149)	531,971	

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

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

Accounting policy

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

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

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.

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.

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.

Useful lives of IPPE

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

Plant and equipment	Years	Other equipment	Years
Office equipment	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.

Revaluation model

Infrastructure, property, plant and equipment are held at fair value. Comprehensive valuations are performed at least every 5 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 IPPE Revaluation Surplus. To the extent that the increase reverses a decrease previously recognising profit or loss relating to that asset class, the increase is first recognised as profit or loss. Decreases that reverse previous increases of assets in the same class are first charged against IPPE Revaluation Surplus to the extent of the remaining reserve attributable to the class; all other decreases are charged to the Income Statement.

Land under roads

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

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

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	2023	2022
Owned investment property		
Investment property on hand at fair value	52,974	50,210
Total owned investment property	52,974	50,210
Owned investment property		
At fair value		
Opening balance at 1 July	50,210	50,059
Net gain/(loss) from fair value adjustments	2,764	151
Closing balance at 30 June	52,974	50,210

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 tenant 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	2023	2022

(i) Assets held as investment property

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

Lease income (excluding variable lease payments not dependent on an index or rate)	2,089	1,745
Total income relating to operating leases for investment property assets	2,089	1,745

Operating lease expenses

(ii) Assets held as property, plant and equipment

Lease income (excluding variable lease payments not dependent on an index or rate)	2,340	1,450
Total income relating to operating leases for Council assets	2,340	1,450

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*.

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

	2023	2023	2022	2022
\$ '000	Current	Non-current	Current	Non-current
Prepaid rates	270	_	218	_
Goods and services – operating expenditure	2,194	-	2,058	_
Goods and services – capital expenditure	1,614	-	154	-
Accrued Expenses	377	-	357	_
Security bonds, deposits and retentions	10,814	-	10,163	_
Total payables	15,269	_	12,950	_

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

\$ '000	2023	2022
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	8,958	7,968
Total payables	8,958	7,968

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

		2023	2023	2022	2022
\$ '000	Notes	Current	Non-current	Current	Non-current
Grants and contributions received in advance:	(i)				
Unexpended capital grants (to construct Council controlled assets) Unexpended operating grants (received prior to performance	(i)	1,665	-	213	-
obligation being satisfied)		219	-	264	-
Total grants received in advance	_	1,884	_	477	_
User fees and charges received in a Lease Income Received in Advance Facilities and Reserve Booking	dvance:	1,047	-	899	_
Received in Advance		74	-	56	_
Other		328		306	
Total user fees and charges received in advance		1,449	_	1,261	
Total contract liabilities		3,333	_	1,738	

Notes

(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	2023	2022
Grants and contributions received in advance:		
Capital grants (to construct Council controlled assets)	150	297
Operating grants (received prior to performance obligation being satisfied)	45	63
Total revenue recognised that was included in the contract liability		
balance at the beginning of the period	195	360

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

	2023	2023	2022	2022
\$ '000	Current	Non-current	Current	Non-current
Loans – secured ¹ Total borrowings	868 868	<u>4,741</u> 4,741	<u>1,278</u> 1,278	5,715 5,715

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

	2022			Non-cash r	novements		2023
\$ '000	Opening Balance	Cash flows	Acauisition	Fair value changes	Acquisition due to change in accounting policy		Closing balance
\$ 000	Dalarico	Oddin nowa	Acquisition	changes	policy	movement	balance
Loans – secured	6,993	(1,384)	-	-	-	-	5,609
Lease liability	876	(107)	-	-	-	-	769
Total liabilities from financing							
activities	7,869	(1,491)	-	-	-	-	6,378

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

(b) Financing arrangements

\$ '000	2023	2022
Total facilities		
Bank overdraft facilities	90	90
Credit cards/purchase cards	55	55
Total financing arrangements	145	145
Drawn facilities		
 Credit cards/purchase cards 	22	22
Total drawn financing arrangements	22	22
Undrawn facilities		
– Bank overdraft facilities	90	90
 Credit cards/purchase cards 	33	33
Total undrawn financing arrangements	123	123

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. The bank overdraft facility is secured by a mortgage over rates revenue.

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

	2023	2023	2022	2022
\$ '000	Current	Non-current	Current	Non-current
Annual leave	1,833	-	1,893	_
Long service leave	2,035	177	2,056	226
Total employee benefit provisions	3,868	177	3,949	226

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

\$ '000	2023	2022
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	2,401	2,529
	2,401	2,529

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 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's objective is to maximise its return on cash and investments while maintaining an adequate level of liquidity and preserving capital. The finance team manage the cash and investments portfolio. Council has an investment policy which complies with s 625 of the Act and the Ministerial Investment Order. The policy is regularly reviewed by Council and a monthly investment report is provided to Council setting out the make-up and performance of the portfolio as required by local government regulations.

Council does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by Council's finance section under policies approved by the Council.

The fair value of receivables, loans, investments and financial liabilities approximates the carrying amount.

The risks associated with the financial instruments held are:

- · interest rate risk the risk that movements in interest rates could affect returns
- liquidity risk the risk that Council will not be able to pay its debts as and when they fall due.
- credit risk the risk that a contracting entity will not complete its obligations under a financial instrument, resulting in a financial loss to the Council.

Council manages these risks by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees. Council also seeks advice from independent advisers before placing any cash and investments.

(a) Market risk – interest rate

\$ '000	2023	2022
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 2% movement in interest rates		
– Equity / Income Statement	298	125

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

(b) Credit risk

Council's major receivables comprise rates, annual charges, user charges and fees.

Council manages the credit risk associated with these receivables by monitoring outstanding debt and employing stringent debt recovery procedures. Council also encourages ratepayers to pay their rates by the due date through incentives.

The credit risk for liquid funds and other short-term financial assets is considered negligible, since the counterparties are reputable banks with high quality external credit ratings.

There are no significant concentrations of credit risk other than Council has significant credit risk exposures in its local area given the nature of Council activities.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance. The balances of receivables that remain within initial trade terms (as detailed in the table) are considered to be of high credit quality.

The maximum exposure to credit risk at the reporting date is the carrying amount of each class of receivable in the financial statements.

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.

	Not yet overdue rates and annual charges				
\$ '000	overdue	< 5 years	≥ 5 years	Total	
2023 Gross carrying amount	60	928	-	988	
2022 Gross carrying amount	108	653	_	761	

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
2023						
Gross carrying amount	2,191	161	61	1	438	2,852
Expected loss rate (%)	3.00%	3.00%	12.00%	15.00%	30.00%	7.34%
ECL provision	66	5	7		131	209
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

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

(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	r	ayable in:			Actual
<u>\$ '000</u>	interest to no rate maturity	≤1 Year	1 - 5 Years	> 5 Years	Total cash outflows	carrying values	
2023							
Payables	0.00%	-	15,269	-	-	15,269	15,269
Borrowings	3.89%	-	868	3,287	1,454	5,609	5,609
Total financial liabilities		-	16,137	3,287	1,454	20,878	20,878
2022							
Payables	0.00%	_	12,950	_	_	12,950	12,950
Borrowings	4.93%	_	1,278	3,440	2,274	6,992	6,993
Total financial liabilities			14,228	3,440	2,274	19,942	19,943

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

Fair value hierarchy

All assets and liabilities measured at fair value are 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: Unobservable inputs for the asset or liability

The table below shows the assigned level for each asset and liability held at fair value by Council:

Notes C1-6 — C1-5		Significant vable inputs 2022 50,210 50,210		Significant vable inputs 2022	Tota 2023 52,974	2022
C1-6	52,974	50,210	2023 –	2022		
_					52,974	50.044
_			_		52,974	50.044
 C1-5			_		52,974	50.010
C1-5						50,210
 C1-5	52,974	50,210				00,210
C1-5			-	_	52,974	50,210
01-5						
	_	_	489	650	489	650
	_	_	524	428	524	428
	_	_	347	222	347	222
	_	_	5.956	5.895	5.956	5.895
	190,146	186,675	-	-	190,146	186,675
	-	-	70,938	70,938	70,938	70,938
			·		·	
	-	-	878	889	878	889
	43,124	38,820	-	-	43,124	38,820
	21,214	18,426	-	-	21,214	18,426
	-	-	113,668	98,630	113,668	98,630
	-	_	18,723	16,144	18,723	16,144
	-	_	59,845	54,082	59,845	54,082
	-	-	39,035			34,703
	-	-	- +		13	13
	-	_	741	708	741	708
	-		271	142	271	142
		243,921				
		- - 43,124	43,124 38,820 21,214 18,426 - - - - - - -	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	- - 347 222 - - 5,956 5,895 190,146 186,675 - - - - 70,938 70,938 - - 70,938 70,938 - - - 70,938 70,938 - - - 70,938 70,938 - - - 70,938 70,938 - - - 70,938 70,938 - - 878 889 889 43,124 38,820 - - - 21,214 18,426 - - - - - 113,668 98,630 - - - - 18,723 16,144 - - 59,845 54,082 - - - 13 13 13 - - 13 13 13 - - 741 708 708	$\begin{array}{cccccccccccccccccccccccccccccccccccc$

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,
- Zoning,
- 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 2023 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 2023 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.

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 30 June 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

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.

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.

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.

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.

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:

	Total		
\$ '000	2023	2022	
Opening balance	527,364	475,165	
Total gains or losses for the period	-		
Recognised in other comprehensive income – revaluation surplus	36,535	54,521	
Other movements			
Transfers from/(to) another asset class	1,960	139	
Purchases (GBV)	6,372	3,763	
Disposals (WDV)	(256)	(398)	
Depreciation and impairment	(6,059)	(5,826)	
Closing balance	565,916	527,364	

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 formula 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

* For 180 Point Members, Employers are required to contribute 8.0% of salaries for the year ending 30 June 2023 (increasing to 8.5% 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 \$20.0 million per annum for 1 January 2022 to 31 December 2024, apportioned according to each employer's share of the accrued liabilities as at 30 June 2022. 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.

D3-1 Contingencies (continued)

The amount of employer contributions to the defined benefit section of the Fund and recognised as an expense for the year ending 30 June 2023 was \$120,426.19. The last formal valuation of the Fund was undertaken by the Fund Actuary, Richard Boyfield FIAA as at 30 June 2022.

The amount of additional contributions included in the total employer contribution advised above is \$75,341.52. Council's expected contribution to the plan for the next annual reporting period is \$136,812.24.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2023 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	2,290.9	
Past Service Liabilities	2,236.1	102.4%
Vested Benefits	2,253.6	101.7%

* excluding member accounts and reserves in both assets and liabilities.

Council's share of that deficiency cannot be accurately calculated as the Scheme is a mutual arrangement where assets and liabilities are pooled together for all member councils. For this reason, no liability for the deficiency has been recognised in Council's accounts. Council has a possible obligation that may arise should the Scheme require immediate payment to correct the deficiency.

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

Investment return	6.00% per annum
Salary inflation	3.5% per annum
Increase in CPI	6.0% for FY 22/23
	2.5% per annum thereafter

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

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 2023.

(ii) Statewide Limited

Council is a member of Statewide Mutual, a mutual pool scheme providing liability insurance to local government.

Membership includes the potential to share in either the net assets or liabilities of the fund depending on its past performance. Council's share of the net assets or liabilities reflects Council's contributions to the pool and the result of insurance claims within each of the fund years.

The future realisation and finalisation of claims incurred but not reported to 30 June this year may result in future liabilities or benefits as a result of past events that Council will be required to fund or share in respectively.

(iii) 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

D3-1 Contingencies (continued)

(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	2023	2022
Compensation:		
Short-term benefits	1,195	1,104
Other long-term benefits	43	25
Total	1,238	1,129

E1-2 Councillor and Mayoral fees and associated expenses

\$ '000	2023	2022
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	46
Councillors' fees	148	145
Other Councillors' expenses (including Mayor)	38	10
Total	232	201

E2 Other relationships

E2-1 Audit fees

\$ '000	2023	2022
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	62	59
Remuneration for audit and other assurance services	62	59
Total Auditor-General remuneration	62	59
Non NSW Auditor-General audit firms		
(i) Audit and other assurance services		
Other audit and assurance services	2	_
Remuneration for audit and other assurance services	2	_
Total remuneration of non NSW Auditor-General audit firms	2	_
Total audit fees	64	59

F Other matters

F1-1 Statement of Cash Flows information

Reconciliation of net operating result to cash provided from operating activities

\$ '000	2023	2022
Net operating result from Income Statement	11,951	6,653
Add / (less) non-cash items:	,	,
Depreciation and amortisation	6,190	5,959
(Gain) / loss on disposal of assets	(28)	398
Losses/(gains) recognised on fair value re-measurements through the P&L:		
 Investment property 	(2,764)	(151)
Share of net (profits)/losses of associates/joint ventures using the equity method	(153)	(219)
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	(880)	1,152
Increase / (decrease) in provision for impairment of receivables	(2)	(239)
(Increase) / decrease of inventories	57	_
(Increase) / decrease of contract asset	(186)	_
Increase / (decrease) in payables	136	957
Increase / (decrease) in other accrued expenses payable	20	76
Increase / (decrease) in other liabilities	703	1,004
Increase / (decrease) in contract liabilities	1,595	654
Increase / (decrease) in employee benefit provision	(130)	(546)
Net cash flows from operating activities	16,509	15,698

F2-1 Commitments

Capital commitments (exclusive of GST)

49	2,897
-	280
20	_
180	_
164	_
2,741	2,209
903	2,585
4,057	7,971
4,057	7,971
4,057	7,971
2,168	2,009
135	1,065
1,754	2,897
-	2,000
	20 180 164 2,741 903 4,057 4,057 4,057 2,168 135

Details of capital commitments

Council is obliged to perform certain capital works because contract agreement has been signed. Works to be completed in FY24 include Allan Border Oval Pavilion, Mosman Square and Hunter Park Playground Upgrades.

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 2023

F4-1 Summary of developer contributions

	Opening	Contributi	ons received during the yea	ır	Interest and			Held as	Cumulative balance of internal
\$ '000	balance at 1 July 2022	Cash	Non-cash Land	Non-cash Other	investment income earned	Amounts expended	Internal borrowings	restricted asset at 30 June 2023	borrowings (to)/from
S7.12 levies – under a plan Total S7.11 and S7.12 revenue	2,682	1,568	-	-	8	(653)		3,605	-
under plans	2,682	1,568	-	-	8	(653)	-	3,605	-
S7.4 planning agreements	1,266	688	_	-	3	(485)	_	1,472	_
Total contributions	3,948	2,256	-	-	11	(1,138)	-	5,077	-

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	Contributio	ns received during the year		Interest and			Held as	Cumulative balance of internal
\$ '000	balance at 1 July 2022	Cash	Non-cash Land	Non-cash Other	investment income earned	Amounts expended	Internal borrowings	restricted asset at 30 June 2023	borrowings (to)/from
CONTRIBUTION PLAN - OPEN S	SPACE & CAR PARKING								
Open space	2,682	1,568	-	-	8	(653)	_	3,605	-
Total	2,682	1,568	_	-	8	(653)	_	3,605	

F5 Statement of performance measures

F5-1 Statement of performance measures – consolidated results

	Amounts	Indicator	Indicators		Benchmar	
\$ '000	2023	2023	2022	2022 2021		
1. Operating performance ratio						
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	5,526	10.57%	4.19%	3.03%	> 0.00%	
Total continuing operating revenue excluding capital grants and contributions ¹	52,277					
2. Own source operating revenue ratio						
Total continuing operating revenue excluding all grants and contributions ¹	48,416	86.29%	83.55%	87.29%	> 60.00%	
Total continuing operating revenue ¹	56,111					
3. Unrestricted current ratio						
Current assets less all external restrictions	24,613	2.41x	2.02x	1.36x	> 1.50x	
Current liabilities less specific purpose liabilities	10,206	2.717	2.028	1.00X	F 1.00X	
4. Debt service cover ratio						
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	12,021	6.60	5.07.	4.45.		
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	1,796	6.69x	5.07x	4.15x	> 2.00x	
5. Rates and annual charges outstanding percentage						
Rates and annual charges outstanding	1,087	3.56%	2.81%	3.25%	< 5.00%	
Rates and annual charges collectable	30,553	3.30%	2.0170	5.2070	< 0.00 %	
6. Cash expense cover ratio						
Current year's cash and cash equivalents plus all term deposits	30,730	8.50	7.59	3.80	> 3.00	
Monthly payments from cash flow of operating and financing activities	3,616	months	months	months	months	

(1) Excludes fair value increments on investment properties, reversal of revaluation decrements, reversal of impairment losses on receivables, net gain on sale of assets and net share of interests in joint ventures and associates using the equity method and includes pensioner rate subsidies

(2) Excludes impairment/revaluation decrements of IPPE, fair value decrements on investment properties, net loss on disposal of assets and net loss on share of interests in joint ventures and associates using the equity method

End of the audited financial statements



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 2023, the Statement of Financial Position as at 30 June 2023, 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 2023, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

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

Basis for Opinion

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

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

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

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

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

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

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

Other Information

The Council's annual report for the year ended 30 June 2023 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

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

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. The description forms part of my auditor's report.

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

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

Have Safer

Karen Taylor Delegate of the Auditor-General for New South Wales

26 October 2023 SYDNEY



Carolyn Corrigan Mayor Mosman Municipal Council 573 Military Road SPIT JUNCTION NSW 2088

 Contact:
 Karen Taylor

 Phone no:
 02 9275 7311

 Our ref:
 R0081658580946549

26 October 2023

Dear Mayor

Report on the Conduct of the Audit

for the year ended 30 June 2023

Mosman Municipal Council

I have audited the general purpose financial statements (GPFS) of the Mosman Municipal Council (the Council) for the year ended 30 June 2023 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 2023 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

	2023	2022	Variance
	\$m	\$m	%
Rates and annual charges revenue	29.6	28.8	2.8
Grants and contributions revenue	7.6	8.3	8.4
Operating result from continuing operations	11.9	6.7	77.6
Net operating result before capital grants and contributions	8.1	1.5	440

Rates and annual charges revenue (\$29.6 million) increased by \$0.8 million (2.8 per cent) in 2022–23 due to rate increase of 3.7 per cent.

Grants and contributions revenue (\$7.6 million) decreased by \$0.7 million (8.4 per cent) in 2022–23 due to:

- decrease of \$1.3 million of grants recognised received for recreation and culture.
- receiving 99 per cent of the financial assistance grants for 2023-24 in advance (75 per cent in 2021-22)

The Council's operating result from continuing operations (\$11.9 million including depreciation, amortisation and impairment expense of \$6.1 million) was \$5.2 million higher than the 2021–22 result. This increase was primarily attributable to higher user charges from parking, fees and fair value increment of investment properties.

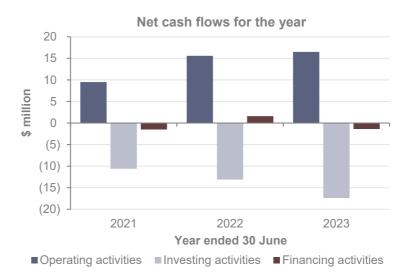
The net operating result before capital grants and contributions (\$8.1 million) was \$6.6 million higher than the 2021–22 result.

STATEMENT OF CASH FLOWS

Cash and cash equivalents balances decreased, but overall cash and investments increased. Net cash flows from operating activities increased due to an increase in rates and user charges received during the year.

Net cash flows from investment activities decreased due to increase in term deposits and higher spending on IPPE assets.

Net cash flows from financing activities decreased due to higher repayment of borrowings and prior year had proceeds from new borrowings.



FINANCIAL POSITION

Cash and investments

Cash and investments	2023	2022	Commentary
	\$m	\$m	
Total cash, cash equivalents and investments	30.7	25.2	Externally restricted balances comprise mainly of developer contributions, specific purpose unexpended
Restricted and allocated cash, cash equivalents and investments:			grants, and domestic waste management. Balances are internally allocated due to Council policy or decisions for forward plans including the works program. The increase is primarily attributable to the
External restrictions	9.6	9.2	2023-24 Financial Assistance grant (FAGs) received in
Internal allocations	14.1	6.1	June 2023 and council's commitments to building renewal and capital expenditure.

Debt

At 30 June 2023, Council had:

- \$5.6 million in secured loans (\$6.99 million in 2021-22)
- \$90,000 in approved overdraft facility with nil drawn down
- \$55,000 in credit/purchase card facility with \$22,000 drawn down.

PERFORMANCE

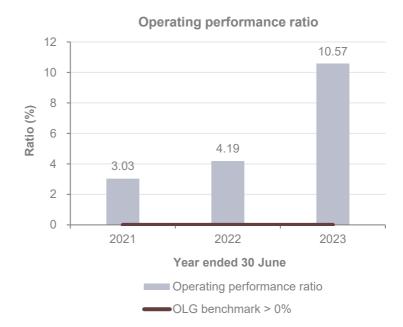
Performance measures

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

Council continued to exceed the benchmark for the current reporting period.

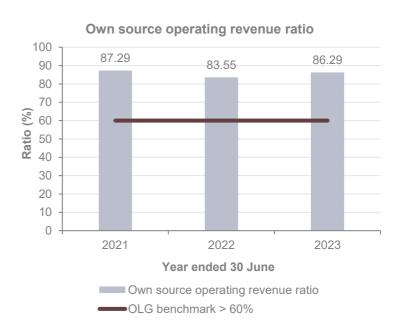
The 'operating performance ratio' measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by OLG is greater than zero per cent.



Own source operating revenue ratio

Council continued to exceed the benchmark for the current reporting period.

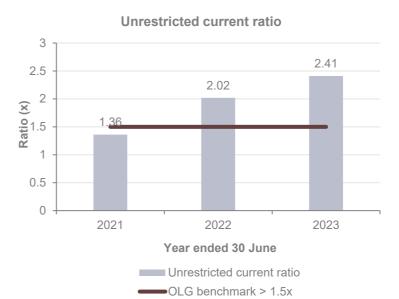
The 'own source operating revenue ratio' measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.



Unrestricted current ratio

Council exceeded the benchmark for the current reporting period.

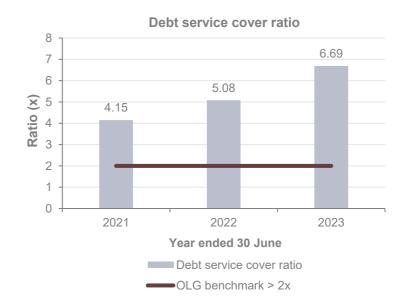
The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.



Debt service cover ratio

Council continued to exceed the benchmark for the current reporting period.

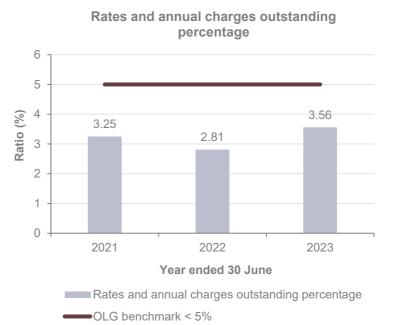
The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.



Rates and annual charges outstanding percentage

Council continued to meet the benchmark for the current reporting period.

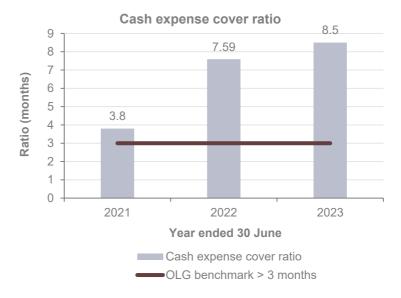
The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 5 per cent for metropolitan councils.



Cash expense cover ratio

Council continued to exceed the benchmark for the current reporting period.

This liquidity ratio indicates the number of months the council can continue paying for its immediate expenses without additional cash inflow. The benchmark set by OLG is greater than three months.



Infrastructure, property, plant and equipment renewals

Council renewed \$11.0 million of infrastructure, property, plant and equipment during the 2022-23 financial year. This was mainly spent on roads, restoring assets damaged by natural disasters and the redevelopment of the Allan Border Oval Pavilion and Mosman Plaza.

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.

Haven Safer

Karen Taylor Director, Financial Audit

SPECIAL SCHEDULES for the year ended 30 June 2023



Special Schedules for the year ended 30 June 2023

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Permissible income for general rates

		Calculation	Calculation
\$ '000	Notes	2022/23	2023/24
Notional general income calculation ¹			
Last year notional general income yield	а	21,531	22,031
Plus or minus adjustments ²	b	4	17
Notional general income	c = a + b	21,535	22,048
Permissible income calculation			
Or rate peg percentage	е	2.30%	3.70%
Or plus rate peg amount	i = e x (c + g)	495	816
Sub-total	k = (c + g + h + i + j)	22,030	22,864
Plus (or minus) last year's carry forward total	I	35	34
Sub-total	n = (l + m)	35	34
Total permissible income	o = k + n	22,065	22,898
Less notional general income yield	р	22,031	22,849
Catch-up or (excess) result	q = o – p	34	49
Carry forward to next year ⁴	t = q + r + s	34	49

Notes

⁽¹⁾ The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.

(2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the Valuation of Land Act 1916 (NSW).

(4) 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 2024.

In my opinion, the Schedule is prepared, in all material respects in accordance with the requirements of the Local Government Code of Accounting Practice and Financial Reporting 2022–23 (LG Code) and is in accordance with the books and records of the Council.

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

Basis for Opinion

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

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

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

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

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

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

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

Emphasis of Matter - Basis of Accounting

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

Other Information

The Council's annual report for the year ended 30 June 2023 includes other information in addition to the Schedule and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements and Special Schedule 'Report on infrastructure assets as at 30 June 2023'.

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: <u>www.auasb.gov.au/auditors_responsibilities/ar8.pdf</u>. 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.

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Karen Taylor Delegate of the Auditor-General for New South Wales

26 October 2023 SYDNEY

Report on infrastructure assets as at 30 June 2023

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard	agreed level of service set by		2022/23 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	_	_	450	334	21,214	26,899	52.3%	22.8%	24.9%	0.0%	0.0%
Dunungs	Council offices	_	_	207	817	6,847	12,782	99.4%	0.2%	0.4%	0.0%	0.0%
	Council works depot	_	_	45	39	1,488	2,790	82.3%	17.7%	0.0%	0.0%	0.0%
	Library	_	_	126	334	3,301	7,791	37.2%	41.1%	21.7%	0.0%	0.0%
	Cultural facilities	_	_	301	142	8,549	18,583	71.5%	26.4%	2.1%	0.0%	0.0%
	Other buildings	_	_	158	89	15,565	22,771	35.8%	50.1%	14.1%	0.0%	0.0%
	Childcare centres	_	_	19	_	398	1,168	7.4%	66.1%	26.5%	0.0%	0.0%
	Other	_	-	_	_	_	· _	0.0%	0.0%	0.0%	0.0%	0.0%
	Multistorey car park	_	_	228	64	6,976	14,066	21.7%	78.3%	0.0%	0.0%	0.0%
	Sub-total		_	1,534	1,819	64,338	106,850	52.9%	35.5%	11.6%	0.0%	0.0%
Roads	Sealed roads	109	109	1,303	1,145	46,656	82,606	19.1%	60.2%	20.4%	0.3%	0.0%
Roudo	Footpaths	49	49	113	219	18,723	25,310	26.4%	59.0%	13.8%	0.8%	0.0%
	Other road assets	245	245	48	11	13,704	16,274	29.8%	38.7%	29.3%	2.2%	0.0%
	Other	_	-	_	_	· _	· _	0.0%	0.0%	0.0%	0.0%	0.0%
	Kerb and Gutter	131	131	35	11	20,171	38,493	10.6%	51.9%	37.0%	0.5%	0.0%
	Retaining Walls	167	167	42	9	26,662	42,658	11.0%	42.7%	45.3%	1.0%	0.0%
	Physical Traffic Devices	23	23	90	23	2,267	3,604	32.5%	44.1%	22.0%	1.4%	0.0%
	Lines and Signs	10	10	27	34	1,494	2,873	25.5%	49.0%	25.0%	0.5%	0.0%
	Street Furniture	157	157	14	_	2,714	5,443	29.7%	33.8%	32.0%	4.3%	0.2%
	Sub-total	891	891	1,672	1,452	132,391	217,261	18.2%	52.5%	28.5%	0.8%	0.0%
Stormwater	Other	_	_	_	_	_	_	0.0%	0.0%	0.0%	0.0%	0.0%
drainage	Stormwater quality improvement											
•	devices	-	-	72	22	3,652	4,417	5.2%	27.7%	67.1%	0.0%	0.0%
	Rainwater re-use tank	-	-	22	-	1,448	1,616	40.6%	59.4%	0.0%	0.0%	0.0%
	Open conduits (drains)	1	1	39	2	2,572	3,951	18.6%	39.2%	42.2%	0.0%	0.0%
	Closed conduits (pipes)	95	95	71	11	43,040	59,107	5.0%	52.6%	41.7%	0.5%	0.2%
	Nodes (pits)	2	2	72	189	9,133	11,021	3.5%	86.2%	9.8%	0.5%	0.0%
	Sub-total	98	98	276	224	59,845	80,112	6.2%	55.3%	37.9%	0.4%	0.2%
	Swimming pools	-	_	_	_	_	_	0.0%	0.0%	0.0%	0.0%	0.0%
	Marine structures	111	111	51	28	8,149	17,196	17.2%	13.2%	68.3%	1.0%	0.3%
	Sporting fields	168	168	641	451	5,718	7,299	65.5%	27.2%	4.3%	3.0%	0.0%

Report on infrastructure assets as at 30 June 2023 (continued)

Open space / recreational	Parks & reserves											
assets		17	17	904	2,094	11,404	16,363	9.1%	18.9%	71.3%	0.7%	0.0%
Open space / recreational	Other											
assets		43	43	962	574	13,764	15,089	0.7%	24.6%	74.0%	0.7%	0.0%
	Sub-total	339	339	2,558	3,147	39,035	55,947	16.7%	19.8%	62.4%	1.1%	0.0%
	Total – all assets	1,328	1,328	6,040	6,642	295,609	460,170	24.0%	45.1%	30.3%	0.6%	0.0%

^(a) Required maintenance is the amount identified in Council's asset management plans.

Infrastructure asset condition assessment 'key'

- # Condition
 - Excellent/very good
- 1 Excelle 2 Good
- 3 Satisfactory
- 4 Poor
- 5 Very poor

Integrated planning and reporting (IP&R) description

No work required (normal maintenance)

Only minor maintenance work required

Maintenance work required

- Renewal required
- Urgent renewal/upgrading required

Report on infrastructure assets as at 30 June 2023

Infrastructure asset performance indicators (consolidated) *

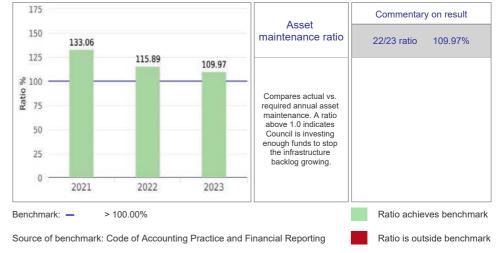
	Amounts	Indicator	Indic	Benchmark	
\$ '000	2023	2023	2022	2021	
Buildings and infrastructure renewals ratio					
Asset renewals ¹	10,667	193.24%	102,77%	100.44%	> 100 00%
Depreciation, amortisation and impairment	5,520	193.24 %	102.77%	100.44%	> 100.00%
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	1,328	0.44%	0.37%	0.54%	< 2.00%
Net carrying amount of infrastructure assets	303,140				
Asset maintenance ratio					
Actual asset maintenance	6,642	400.07%	445 000/	100.000/	> 100 00%
Required asset maintenance	6,040	109.97%	115.89%	133.06%	> 100.00%
Cost to bring assets to agreed service level					
Estimated cost to bring assets to					
an agreed service level set by Council	1,328	0.29%	0.25%	0.34%	
Gross replacement cost	460,170				

(*) All asset performance indicators are calculated using classes identified in the previous table.

(1) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.

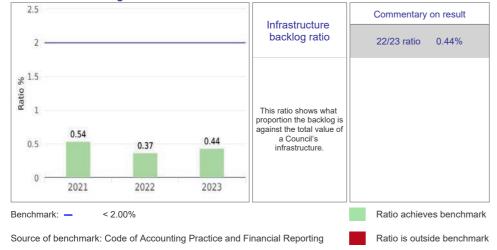
Report on infrastructure assets as at 30 June 2023

Buildings and infrastructure renewals ratio 250 Commentary on result Buildings and infrastructure 193.24 22/23 ratio 193.24% 200 renewals ratio * 150 Ratio 100 102.77 100.44 To assess the rate at which these assets are being renewed relative to the rate at which they 50 are depreciating. 0 2021 2022 2023 Benchmark: -> 100.00% Ratio achieves benchmark Source of benchmark: Code of Accounting Practice and Financial Reporting Ratio is outside benchmark

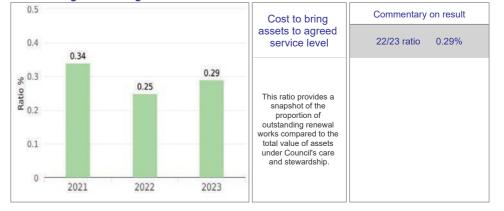


Asset maintenance ratio

Infrastructure backlog ratio



Cost to bring assets to agreed service level



MOSMAN AUDITEDFINANCIAL STATEMENT20222023





Section Four

State of the Environment Scorecard 2021-2022

MOSMAN STATEOFTHEENVIRONMENT SCORECARD 20222023

The State of the Environment Scorecard 2022-23

Availability

The State of the Environment Scorecard 2022-23 is available on Council's website mosman.nsw.gov.au

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For further information contact Mosman Council Civic Centre 573 Military Road Spit Junction NSW 2088 9978 4000 council@mosman.nsw.gov.au





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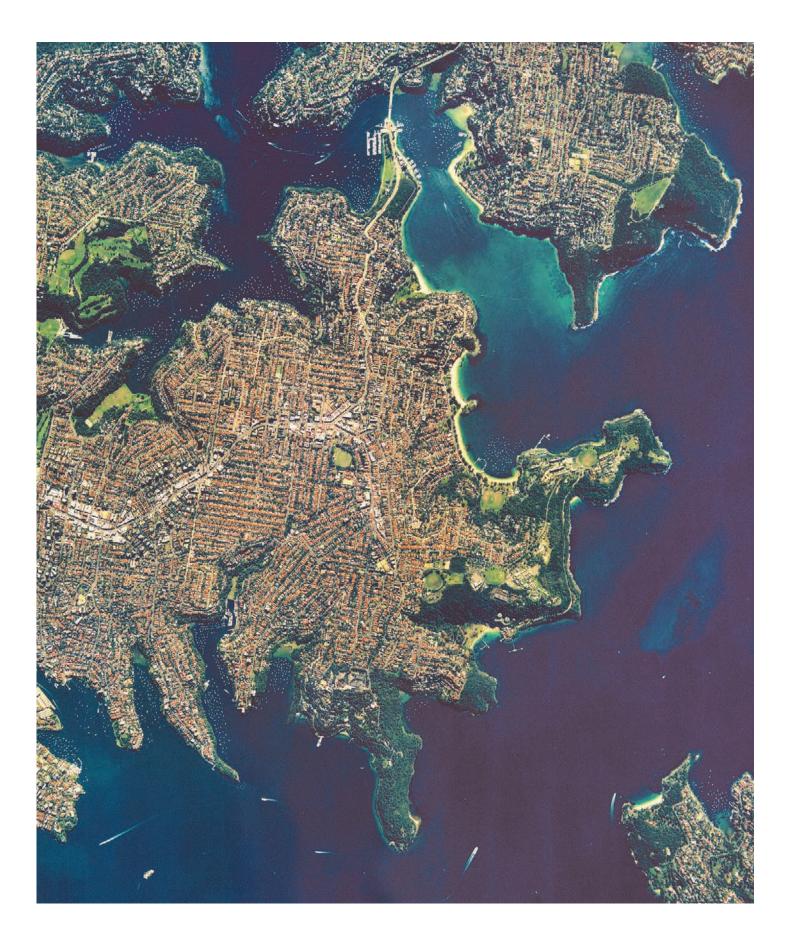
Introduction

The Mosman Local Government Area

The Mosman Local Government Area 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 population estimate for Mosman Council area as of the 30th June 2022 is 28,123. Since the previous year, the population has declined by 1.20%. Population growth in Greater Sydney was 0.78%. The last census showed 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 2022–2023 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	2019-20	2020-21	2021-22	2022-23	Change from previous year
Number of air pollution complaints received by Council	5	2	15	33*	Up ↑
Energy	2019-20	2020-21	2021-22	2022-23	Change from previous year
Electricity use Council operations (kWh)	1,388,213	1,223,908	994,696	1,106,849	Up ↑
Council energy and consumption (GJ)	6,240	5,594	5,293	5,406**	Up ↑
GHG emissions from Council energy and gas use (tonnes CO2-e)	1,206	1,082	894	20†	Down ↓
Total residential and non residential electricity use for Mosman (MWh)	130,397	130,130	128,574	Ausgrid data not available yet	-
Solar generation exported to the grid (MWh)	1,289	2,072	2,620	Ausgrid data not available yet	-

*Increase due to customer requests about dust/pollutants from several key building sites

**Attributed to all Council staff return to office post Covid-19.

*Majority of Council's electricity supply is supplied by renewable energy

Council Depot charging station

As part of its commitment to reducing its operational emissions to zero, Mosman Council has been supporting its cleaning contractors to convert petrol powered blowers to battery powered.

A charging station has been established at the Council Depot where batteries are charged by renewable energy sourced from 11 kWh rooftop solar panels and 14 kWh battery storage which were recently installed at the depot.

Mosman Council is encouraging residents to install rooftop solar and convert their home garden tools to electric to reduce noise and minimise environmental impact.

Solar panels and batteries

Solar panels have been installed on Mosman Civic Centre in one of the key conversions to renewable energy for Council's buildings as the organisation's energy use continues to be lowered to meet a target of net zero by 2030.

Solar panels and a battery at Council's Works Depot have also been installed and battery storage for Marie Bashir Sports Hall's solar array was installed in February 2023.

Marie Bashir Sport Centre LED lighting installation

Recently, Mosman Council installed new LED lights to the Marie Bashir Sport Centre (MBSC) to enhance energy efficiency and reduce the carbon footprint of the building. The sports hall was redesigned to deliver 400 Lux, with exceptional uniformity and low glare, exceeding the 300 Lux requirement, making MSBC a top-tier facility for amateur sports events in the municipality. Over 200 lights were installed including internal and external bollard lights. Achieving an overall 63% energy saving and a reduction of 41 tonnes of carbon per year.

Renewable Energy Supply

The large majority of Council electricity supply is through renewable energy purchase through its electricity contract through Southern Sydney Regional Organisation of Councils. The prices which have seen a reduction in cost to Council for its electricity supply also include the cost of Large-scale Generation Certificates (LGC's). These are important when purchasing renewable energy and can be either returned to the retailer or Council can voluntarily surrender them the Clean Energy Regulator. By voluntary surrendering them Council can claim that its energy is sourced from 100% renewable energy and claim reduced emissions.

Total Water Cycle

Stormwater	2019-20	2020-21	2021-22	2022-23	Change from previous year
Number of gross pollutant traps (GPTs)	35	35	35	35	Stable ←→
Total gross pollutants removed from GPTs (tonnes)	260	350	380	335	Down ↓
Water Consumption	2019-20	2020-21	2021-22	2022-23	Change from previous year
Total LGA potable water use (kilolitres)	3,059,919	3,506,105	2,815,493	Data not available yet	-
Total residential potable water use (kilolitres per capita*)	99	113	85	Data not available yet	-
Total Council potable water use (kilolitres)	63,273	48,664	44,991	43,598	Down ↓

* Based on 2022 Estimated Resident Population of 28,123

Infrastructure

Stormwater Quality Improvement Device (SQID) units were installed as part of a comprehensive program of works related to the Community Environmental Contract. To continue benefiting from this infrastructure, SQID units need to be appropriately operated and repaired as required. Due to heavy rainfall events during 2022, some of the infrastructure sustained damage; due to this the majority of funding was spent on repair work.

Mosman Flood Study

Council received and noted a report outlining the current status and projected timeline for completion of the Mosman Flood Study. In June 2023 Manly Hydraulics Laboratory was engaged to assist with the Flood Study project, which will include data collection and modelling of areas that will be flooded, together with options and a plan to reduce flood risk. It is proposed that a Flood Risk Management Committee also be established to assist with the project, together with a Technical Working Group. The project is due to be completed by November 2024, with community consultation to be undertaken in early 2024.



Biodiversity

Biodiversity Condition	2019-20	2020-21	2021-22	2022-23	Change from previous year
*Biosecurity notices	0	0	0	0	Stable $\leftarrow \rightarrow$
*Biosecurity assessments undertaken	22	15	16	9	Down ↓
Number of registered active bushcare volunteers	95	48	63	55	Down ↓
Bushcare Program volunteer hours	840	1,180	1,500	782	Down ↓
Number of active bushcare groups	18	22	20	20	Stable $\leftarrow ightarrow$
Total number of native plants supplied to volunteers, contractors and residents	7,000	12,000	10,500	18,800	Up ↑
Number of native plant species recorded in LGA	490	490	499	499	Stable ←→
Number of threatened flora species	3	3	2	2	Stable $\leftarrow ightarrow$
Number of threatened fauna species	5	5	4	4	Stable $\leftarrow ightarrow$
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)	2	2	2	2	Stable ←→

* Biosecurity notices replace redundant Noxious Weed Legislation

Bushland plantings and renewal

Mosman Council is continually improving biodiversity outcomes through bushland plantings and renewal. Over the past 2022/2023 year Council with the help of local residents and volunteers have planted two sites. Little Ashton Reserve was planted as part of the National Tree Day initiative over 30 local residents assisted with planting in excess of 700 native trees, shrubs and groundcovers. In addition, the upper section of Unmade The Grove was planted out with a selection of endemic native plants to improve the biodiversity of the former garden and grassed areas.

Over the last year further efforts were made to implement advanced tree planting throughout the streets and parks of Mosman. The new trees not only enhance the existing tree avenues but also contribute to the growth of the canopy and habitat trees.

Additional funding for the planning and delivery of these tree planting programs has been provided through grants awarded by the NSW State Government, allowing Council to plant more trees in areas of greater impact. Future tree planting is planned along Military Road, with a specific focus on mitigating the elevated levels of heat generated by extensive roadways and footpaths.

Mosman Living Seawall

The first Living Seawall in Mosman was installed at Ellery Park, near The Spit in 2023. The special modular habitat panels fitted to seawalls increase the surface area for marine life and also provide protective habitats, mimicking features of nature, such as rockpools, crevices and hollows. Living Seawalls encourage species to thrive which improves foreshore water quality and so can also indirectly help enhance recreational activities including swimming, fishing and water sports in and around urban waterways so there is a benefit for humans and marine species alike. Living Seawalls in other parts of Sydney Harbour support at least 36 per cent more species, including invertebrates, seaweed and fish, and increase biodiversity more than plain, unmodified seawalls with similar results expected along the nearby Mosman shorelines. The Sydney Institute of Marine Science Living Seawalls program was funded by Mosman Environmental Foundation's inaugural grants program and supported by Mosman Council.

Waste

Waste	2019-20	2020-21	2021-22	2022-23	Change from previous year
Total waste to landfill, including general cleanup (tonnes)	7,372	6,921	6,996	6,460	Down ↓
Total waste to recycling including paper, co- mingled, metal and green waste (tonnes)	4,613	4,360	4,572	4,070	Down ↓
Total waste to landfill, including general cleanup per capita (kg)	238	223	247	230*	Down ↓
Total waste to recycling, including metal and green waste per capita (kg)	149	141	161	145*	Down ↓
Green waste diverted from landfill per capita (kg)	68	52	62	63	Up ↑
Total e-waste collected (kg)	24,958	23,744	12,888	25,138	Up ↑

* Based on 2022 Estimated Resident Population of 28,123

FOGO study

Mosman Council has been participating in the Northern Sydney Regional Organisation of Councils' study into the financial and greenhouse implications of the NSW Environment Protection Authority's push to institute collection of domestic food waste separately to other mixed/residual waste, either by collecting the food waste with garden organics (known as FOGO – food organics garden organics), or in a separate food organics bin (FO). The study follows trials by NSROC councils last year of such collections, the full report on which is available on NSROC's website.

The NSW EPA's intention in requiring collecting food waste separately to residual waste is that it would reduce greenhouse gas emissions as food waste degrades, in landfill sites, to methane, a potent greenhouse gas. It would also provide a means of increasing resource recovery.

The NSROC council trials found that participants generally did not dispose of the majority of food waste into the FOGO or FO bins – instead, it remained in the mixed/ residual waste bin. In addition, food waste in the garden organics bin increased the level of contamination in that bin (through food packaging and the like), degrading what is usually a high purity organics stream, and separate food waste bins also experienced a significant level of contamination by food packaging.

Mixed/residual waste collected by Council is processed at Woodlawn bioreactor landfill, which captures a high level of the methane produced at the site, meaning that greenhouse gas emissions from waste collected in Mosman are significantly lower than for many other parts of Australia.

Given this context, the purposes of the organics implications study are to determine, from a complex range of factors, the optimal FO or FOGO arrangement for the NSROC area in terms of costs and greenhouse gas emissions reductions, and the cost effectiveness of each option in terms of costs per tonne of carbon dioxideequivalent emissions averted. Council over the second half of 2023 will be using the model to work out costs and benefits so it can determine best approach for organics collection for Mosman residents in the future.

E-waste

More than 1140 people turned out to drop off their unwanted electronic goods for council's e-waste events last financial year. A wide array of items were dropped off including computers, televisions and an assortment of other products including a few small drones and back pack sized solar panels. There has been a large increase in the number of people walking in items to be dropped off with one lady taking her old TV on the bus to the Mosman drop off point.

Recycling e-waste enables material to be recovered and recycled into new products and avoids potentially environmentally toxic material, such as lead and mercury, going to landfill.

Between e-waste event dates Mosman residents can drop e-waste off for free at the Artarmon Community Recycling Centre or Kimbriki.

Reducing school canteen single-use plastics

Partnering with Mosman Council, NSW Government Better Waste Recycle More and Sherene from Food Nasties allowed Mosman Public School to reduce singleuse plastics at their school canteen. Mosman Public had already started reducing single-use plastics and were looking for ideas on how to take the next step. A singleuse plastics audit gave a clear picture on how to progress such as eliminating individual serve condiment packing with larger self-serve pouring and squeeze bottles that could later be recycled. Foil wraps were replaced with compostable paper wraps and teachers using the canteen brought their own reusable containers. All of which helped the canteen reduce their single-use plastics by 4,375 pieces in the first year of the Food Nasties Program. Sherene, canteen staff and all the teachers and students using the Mosman Public School canteen did an excellent job using creative problem-solving solutions to reduce single-use plastics and have maintained the path to continuous improvement and best practice.

Importance of Glass Recycling

For Science Week 2022, all classes from Blessed Heart School participated in a workshop about glass. The interactive lesson investigated the raw materials that make glass, the manufacturing process and the many uses of glass in our everyday lives. Once the value of glass was more deeply appreciated we looked towards options to reusing glass. And how recycling manufactures are currently developing better ways to recycle glass and use glass sand (recycled glass) in construction.

Teachers at Bessard Sacrament participated in a teacher only presentation where they were able to have a deeper understanding about the value of glass, the raw materials that make it and the huge amount of energy generated to produce glass Knowing that sand is the second largest natural resource used in the world and that the type of sand we need for construction and glass manufacturing is rapidly decreasing in availability led to a strong call to action. To avoid taking more than we need in the first instance and to be more creative in how we reuse the resources/items we already have in our possession. Domestic glass collected from Mosman domestic waste bins is currently recycled to create new glass or crushed for construction purposes.





Transport

Transport	2019-20	2020-21	2021-22	2022-23	Change from previous year
Registered vehicles in Council LGA	20,007	19,725	17,828	17,778	Down ↓
Number of Council fleet vehicles	21	21	21	21	Stable $\leftarrow \rightarrow$
GHG emissions from Council fleet vehicles (tonnes CO2-e)	32.25	35.7	45.67	29.56	Down ↓
Number of carshare members as at 30 June 2023	1,177	1,280	1,596	1,512+	Down ↓

[†]GoGet members only

Electric vehicle

As Mosman's electric vehicle public fast charging network passes another major milestone, saving more than 100,000 kg of CO2 since the chargers' installation, Council is supporting the move through its own vehicles, with its Hyundai Ioniq now sporting a distinctive digital livery in blue.

The fully electric vehicle offers a range of more than 250km after reaching full charge, which takes about 47 minutes when using a fast charger.

Fast chargers

Mosman's fast charger network for electric vehicles expanded from one to three chargers during the 2022/23 financial year as Council continued to support the uptake of electric vehicles. The number of charging sessions averaged 123 per month between July-September 2022, when there was only one charger, and between April-2023, when there were three chargers, the monthly average rose to 699. Total usage is surging, as is use per charger. The number of registered purely electric vehicles garaged in Mosman also rose sharply, from 212 at the end of July 2022 (the earliest available data from the State government) to 425 by the end of June 2023.

The chargers help curb Mosman's carbon footprint as electricity supplied through the charger to electric vehicles is renewable, avoiding the burning of fossil fuels, with usage monitored so that Council can anticipate the expected growth in the use of chargers as more motorists opt for electric vehicles in coming years.

Walking and Cycling Strategy

Council recognises the great importance of walking and cycling as a means of travel and is dedicated to improving walking and cycling infrastructure and education to make Mosman a more liveable and attractive area. Consequently, Council drafted a "Walking and Cycling Strategy", which was placed on public exhibition and finalised as the "Walking and Cycling Strategy 2023-2028", considering community feedback. This Strategy was then endorsed and approved by Council in June 2023.

Informed by the "Walking and Cycling Strategy", Council has begun to develop two programs – "BusWalk", and "Walk to School", which aim to promote walking as an environmentally and community conscious alternative to driving. Mosman is fortunate to be serviced by an extensive bus network. The aim of the "BusWalk" initiative is to promote the combination of walking and bus-riding as a transport method within Mosman and beyond. The promotion is intended to commence summer 2023/2024. "Walk to school" is a program intended to encourage walking as a method of travel for Mosman schoolstudents. At this stage Council is engaging a consultant to conduct an audit of existing pedestrian infrastructure to identify safety and infrastructure issues and improvement opportunities.



Planning, Built Environment and Heritage

Population	2019-20	2020-21	2021-22	2022-23	Change from previous year
Estimated population of LGA – at 30 June (ERP)	30,981*	30,981	28,329	28,123	Down ↓
Residential density (persons per hectare)	35.80	35.80	32.56	32.47	Down 🗸
Noise	2019-20	2020-21	2021-22	2022-23	Change from previous year
General noise complaints received by Council	112	82	103	91	Down ↓
Barking dog complaints received by Council	60	62	35	48	Up ↑
Development Applications	2019-20	2020-21	2021-22	2022-23	Change from previous year
Total number of development applications received by Council	152	229	206	221	Up ↑
Number of development applications approved	118	180	168	182	Up ↑
Aboriginal Heritage	2019-20	2020-21	2021-22	2022-23	Change from previous year
Total number of Aboriginal heritage sites	105	105	105	105	Stable $\leftarrow ightarrow$
Non Aboriginal Heritage	2019-20	2020-21	2021-22	2022-23	Change from previous year
Total number of non-Aboriginal heritage items	481	481	481	481	Stable $\leftarrow \rightarrow$
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 $\leftarrow \rightarrow$

Our Community

Mosman is home to approximately 28,123 residents, having experienced a small decline in population in recent years. The local population is forecast to remain relatively stable, with the most significant demographic shifts expected to be in the age structure of the population as the proportion of residents aged 60 and over continues to grow.

Bushland Unmade Road Reserve Zoning Review

Mosman Council considered a review the zoning of unmade road reserves under Mosman's Local Environmental Plan following release of the Mosman Flora and Fauna Study 2022. Whilst the review did not recommend rezoning of any sites, five sites were assessed as having a medium priority for conservation. Council resolved to reassess these five sites with the next flora and fauna study and that in the intervening period that Council staff endeavour to improve the environmental qualities of the sites before the next flora and fauna study in approximately five years.

Engagement and Education for Sustainability

Education	2019-20	2020-21	2021-22	2022-23	Change from previous year
Total number of environmental programs (workshops, events, surveys) delivered to the community.	40	46	46	52	Up↑
Total number of environmental programs (workshops, events, surveys) delivered to Council staff.	6	3	6	10	Up ↑
Number of HarbourCare volunteers	29	3	39	29	Down ↓

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 and updates 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'. The Committee also provides advice and/or recommendations facilitating community action around climate change.

Workshops

Mosman Council hosted environmental workshops and events for residents throughout the year. Workshops in the last year focussed more on resilience and climate change. Aiming to ensure residents were aware of different pathways and resources available to decrease household emissions and at the same time ensuring Council decreased their own greenhouse gas emission footprint. Resources promoted included Green Power, Sunspot and methods to improve thermal comfort within the home that reduced energy consumption. Other workshops encouraged people to look towards creating pollinator friendly gardens and increase waste avoidance practices. Take 3 lead the Seaside Scavenger for Mosman Council for the first time on the 18 September 2022. The Seaside Scavenge being an event that facilitates the clean up of a beach area whilst at the same time providing a festive atmosphere incorporating music, speakers and stalls based on sustainable initiatives. Over 400 people interacted with the event. Approximately 150 people, adults and children alike participated in the clean-up of Balmoral Beach and Reserve with 74% of registered participants never having participated in a beach clean-up previously.

Separate to the workshop series people in multi-unit dwellings still have access to the Mosman Apartment and Strata Saving Program which offers a free sustainability assessment to the public areas of their building (conditions apply). Eight hundred and seventeen (817) strata buildings have been mapped by Wattblock to be part of the Saul Griffith's Electrify Mosman 2088. Current trends provided by Domain.com.au show strata building adopting energy saving technologies above and beyond LED lighting upgrades are seeing an uplift in property valuations. Information about our current workshops and events are available on the Events Mosman website.

Zero Emissions Schools Network

Zero Emissions Schools Network continued through the 22/23 financial year. A celebration of all the sustainable goals the local schools achieved was held in November 2023 at Sydney's Taronga Zoo. Collectively the students did some amazing work. Projects entailed composting, waste free canteens, the conversion of an old petrol van to an electric vehicle and the installation of beautiful wall and roof top gardens. The exchange of ideas and embracing the sharing of knowledge has created a well spring of sustainable action. The network helps schools save money, reduce greenhouse gas emissions and embrace climate solutions.

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

- Update of Council's strategic response to climate the Climate Action Plans
- Continuation of the Climate Action Community Consultative Committee
- Investigate operational implications for 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 for bushland and unmade road sites
- Install further EV fast charging stations, subject to funding
- Community education and collaboration
- Continue support and promotion of State Governments Single Use Plastic Ban
- Mosman Art Gallery upgrades to improve energy efficiency
- MOU with Ausgrid to accelerate replacement of main street lights to LED
- Energy efficiency audits for Civic Centre and Library buildings
- Investigate heating and cooling improvements for Drill Hall building
- Transition all electricity supply contracts to Council's renewable energy contract

MOSMAN STATEOFTHE ENVIRONMENT SCORECARD 20222023





Section Five

Disability Inclusion Action Plan 2017-2022

Progress report for 2021-2022

MOSMAN DISABILITYINCLUSION ACTIONPLAN20222026 PROGRESSREPORT20222023

Mosman Council Disability Inclusion Action Plan 2022-2026 Progress Report for 2022-2023 Availability This plan is available on Council's website, visit mosman.nsw.gov.au

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For further information contact Mosman Council Civic Centre 573 Military Road Spit Junction NSW 2088 9978 4000 council@mosman.nsw.gov.au



Disability Inclusion Action Plan 2022-2026 Progress Report 2022-2023



Actions 1. Developing positive community attitudes and behaviours

Action	Responsibility	Timeframe	Indicator	Progress to June 2023
Promote Council's ac of and access for peo				
Deliver short education sessions at Council-run groups and other community meetings regarding Mosman Council's responsibilities when it comes to ageing and disability and what Council is doing to meet these.	Community Services	Ongoing	 N education sessions at Council-run groups and community meetings 	 Dementia Friends Training with Dementia Australia training for staff and volunteers Falls prevention classes and referral for falls prevention program through NSW Health Stepping-on classes NSW healthy lifestyles exercise classes Macquarie Uni and their pilot programs and research Balance, Bones and Falls talk with physiotherapist Seniors Rights Services sessions LifeLine Community talks
Promote positive stories of inclusion and actions taken to increase access.	Community Services; Communicatio ns	Ongoing	 N positive stories of inclusion and actions taken to increase access 	 Various inclusive stories have been published across multiple internal and external channels, including IDPwD and Picture of Health events, accessibility improvements such as plans for Mosman Square, Hunter Park's inclusive playground and the opening of Memory Park's fully accessible amenities. Community Services has delivered programs around inclusion including stories of inclusion for the Connections playgroup for IDPWD and a touring 'Inclusion Tree' that was exhibited at the Seniors Centre, Library, Art Gallery & Youth Centre. Mosman Youth Centre have created sensory corner in the youth centre providing a calming space for those with diverse needs and sensitivities. Mosman Community Care created a permanent tile with disability icons for their e- newsletter Mosman Art Gallery has hosted an exhibition of art by a local

				 artist who lives with neurodivergence and is a resident artist with Studio A. Thom Roberts' exhibition <i>Pink</i> <i>Panther Station</i> was a collaboration with Simon Wheeldon and featured the train station Thom wishes was in Mosman. The Gallery promoted this exhibition and Thom's work through our communications channels. Mosman Art Gallery hosted We Are Studios, a disability-led organisation that supports artists with lived experiences of disabilities. The artists spent a day at Mosman Art Gallery, received a curator-led tour of our current exhibitions and had professional development workshops with the Gallery team. Both the Gallery and We Are Studios shared these details through our communication channels.
Promote positive atti	tudes and aware	ness of peopl	e with disability	
Work with disability service providers to educate the community on the complex and often invisible nature of disability and the rights of people with disability.	All Directorates – particularly: Directorate of Community Development (Community Services, Library, Gallery and Comms)	Ongoing	 N disability service providers working with Council to educate the community N education activities 	 Council's two-year dementia awareness and education project was published in Council Round- up in the Mosman Daily as well as various training programs, including the staff Disability Awareness Workshop, being shared in Council's internal Executive Bulletin. Two Disability Awareness workshops organised by HR and delivered by the Physical Disability Council of NSW in late 2022 to selected staff from Community Services, Library, HR, Communications, Environment & Open Space and Compliance Mosman Art Gallery is working with two disability service providers including Studio A and has delivered 5 education activities.
Partner with disability organisations to support a 'voice' project for people with disability.	Community Development Directorate (Library, Gallery and Community	Annually	 N partnerships N people with disability involved 	 Mosman Art Gallery has supported programs that have involved people with disability. Mosman Art Gallery has partnered with Studio A, an organisation that supports artists

	Services)			 with lived experiences of disabilities and has collaborated on one exhibition. Mosman Art Gallery has partnered with We Are Studios on professional development opportunities for artists with disabilities. Delivered a photography project with Council Group for People with Disability celebrating disability. Mosman Library has partnered with Platypus Playhouse for upcoming programs supporting the deaf community
Work with existing services and local providers to develop a library of images of people with varying types of disability to be used in Council communications.	Community Services; Communicatio ns	Ongoing	 N images Variety of disability types in images N and % communication s in which images are shown 	 Council staff have access to a photo library with a range of appropriate imagery to illustrate various types of disability.
Run Council events involving people with disability to raise awareness of disability and inclusion alongside International Day of People with Disability.	Community Services	Annual	 N events N people with disability involved in events 	 Community Services supported a suite of activities for IDPWD including: Youth Services delivering "sense-ational" - a project to celebrate and highlight neurodivergent people and people with invisible disabilities. The Friday Group for people with disability put on a photo exhibition to highlight people with disability in the Mosman community Mosman Volunteers ran an inclusive volunteering workshop The Library ran story time events celebrating diversity and inclusion.
Promote understandi	ing and positive			
Integrate disability awareness into Council's induction program.	Human Resources	Disability awareness embedded in induction by 2022	 N and % staff trained % staff reporting increased confidence following training 	 EEO eLearning assigned to all new staff as part of Mosman Council's Corporate Induction program. 26 new employees trained and the eLearning was completed by 84% of employees.

Develop and implement frontline staff procedures and communication guidelines to improve service delivery and complaints handling for people with a disability.	Human Resources Customer Services	2022/23	 Procedures developed N Frontline staff report feeling more confident communicating with people with disability Community satisfaction rates with Council's service delivery and complaints handling for people with disability 		100% attendees at the Disability Awareness training indicated they learnt something new, feel more confident about disability inclusion and feel more motivated to use inclusive language. The training was attended by staff from Community Services (incl. Youth), Library, HR, Communications, Environment and Open Space and Compliance Procedures in place for complaints handling for people with a disability Mosman Art Gallery now utilises Council's Disability Checklist for all events. The Mosman Youth Art Prize was an excellent example of this, with accessibility information featuring prominently in our planning and communication about the event and inviting guests to inform us of any accessibility needs that we can accommodate. The Gallery also had a low-sensory breakout space available.
Engage with groups i	n the community	/ to promote i	nclusion		
Connect with NSW Office of Sport, Disability Sports Australia, Sport NSW and other relevant organisations to promote inclusion.	Environment and Open Space	Ongoing	 N and % local sporting association and clubs provided information and support N people reached through sporting events 	•	Meeting with sport clubs scheduled for August 2023
Connect with schools and preschools to promote inclusion.	Library; Community Services; Cultural Services; Youth Services; Children and Families	Ongoing	 Feedback and learnings reported by schools and preschools N interactions with Principals' Liaison Group N schools and children's services engaged N opportunities identified for children to 	•	Youth Services held 2 x Year 6 Open days to promote inclusive space and programs as well as making links with the Student Support Officer Network.

			engage with people with disability	
Work with local early childhood providers to deliver inclusion training.	Children and Families	Annually	 N of training workshops delivered N of attendees reporting increased knowledge 	The Connections Playgroup has run playgroup activities to highlight disability.
Provide opportunities promote inclusion	s for connection	among comm	nunity members to	
Create opportunities for people with disability and other community members to connect.	Volunteers office	Ongoing	 N linkages made between people with disability and other community members 	 The Volunteers Office has made links with disability providers via The Centre for Volunteering and has held internal workshops for Council Departments to audit their programs and identify opportunities for people with disability to volunteer. Mosman Art Gallery is about to host its first event for audience members with low vision and blindness. The Gallery has contacted relevant organisations to invite them to participate.
Listen to people with	disability			
Develop a community panel made up of people with disability, their families and carers for ongoing consultation.	Community Services	Ongoing	 N people on community panel Types of people on community panel (people with disability, families and carers) 	• Not progressed this reporting period
Make adjustments to the actions in this plan to respond to feedback as needed.	Community Services	As required	• N adjustments made to actions in plan	• Not progressed this reporting period

Actions 2. Creating liveable communities

Action	Responsibility	Timeframe	Indicators	Progress to June 2023
Understand and price	oritise access issues	with commu	nity	
Continue to work with our Access and Mobility Community Consultative Committee to identify barriers and actions to improve access.	Community Services	Ongoing	• N actions taken to improve access	• The Access and Mobility Community Consultative Committee has met four times - 31/8/22, 16/11/22, 22/02/23 and 21/06/23
Ensure Council information and processes are clear and responsive on how people can report physical access issues.	Engineering; Environment and Open Space; Community Services; Communications	Annually	 Community uses Council's information and processes to report physical access issues 	 Council's reporting options are prominently displayed on the website and app and processes are regularly promoted. A <i>Report It</i> form for the purpose of reporting defects and requests for service relating to the maintenance of infrastructure utilised by people with mobility issues has been created for the Council website.
Promote reporting by members of the public of any access barriers to Council.	Engineering; Property and Works; Communications		 N promotional activities 	 New category "Accessibility – Infrastructure" has been added to the Council web site to report accessibility issues. There have been five issues reported to Council. The Mosman Library Service responded to community requests to offer more Auslan books, and programs that support the deaf community
Develop an accessibility audit program for Council owned community facilities to inform related works program and prioritise improvements or upgrades.	Community Services; Open Space; Property and Works	2023 Audits conducted as required	 Program developed N accessibility audits conducted through program 	• A Seniors Centre self-audit was conducted for dementia positive spaces
Progressively increas facilities	se access in the loca			
Continue to	Engineering	Ongoing	N and type of	Completed the review of

implement actions in the Access			actions implemented	accessible car parking spaces at Balmoral South car park
Strategy.				
Continue to implement strategies in the Mosman Walking & Cycling Strategy 2022-2027.	Engineering	Ongoing	 N and type of strategies implemented 	 Council adopted the Mosman Walking and Cycling Strategy (WCS) 2023-2028 at the Council meeting held on 6 June 2023. Physical audit of ten school catchments to identify deficiencies and upgrades required to existing pedestrian infrastructure was completed. In 2023/24, Council will engage a consultant to review and identify infrastructure improvements required to promote walking to school. Avenue Road, Cowles Road, Spit Bridge, Raglan Street, Bradley's Head Road, Mandalong Road, Pearl Bay Road & Bay Street – re-line marking of cycle ways and symbols has been completed.
Continue to make upgrades to increase access in the local community and to Council facilities, including: • ramps • pathways and surfaces • playgrounds • public seating • toilets and adult change facilities • signage and lighting.	Engineering; Property and Works; Environment and Open Space; Community Development	Ongoing	• N and types of upgrades	 The Library has improved accessibility by increasing fonts on public computers and the Online Public Access Catalogue (OPAC) Twenty-two (22) pram ramps have been renewed. Clifton Gardens beach access ramp improvements have been completed Mosman Civic Centre – Passenger lift was replaced Mosman Square Upgrade – accessibility pathway upgrades were substantially completed as part of this project. Mosman Square Upgrade – tactiles were installed as required to comply with the accessibility standards Mosman Square Upgrade – lighting upgrades have been designed and will be completed during 2023/24. Mosman Bay carpark accessible car park – Designs completed. Consultation process followed. Works will be done in 2023/24. Memory Park amenities with fully accessible and ambulant toilets – Works completed &

				 opened to the public New Street Blade signs – During 2022/23 approximately 60 new street sign blades and 30 poles have been installed. The Hunter Park fully accessible playground is scheduled for completion in mid-August 2023. A more dementia friendly space was created at the Seniors Centre by improving flooring and signage at the Seniors Centre The public lift in the Library will be upgraded in November 2023, improving accessibility
Promote and implem	nent universal desig	jn		
Identify and deliver training on universal design and access standards to staff responsible for developing and delivering projects to ensure staff responsible for developing and delivering projects are also delivering "liveable communities".	Planning	2023	 N and % staff trained % staff reporting increased confidence following training 	Not progressed this reporting period
Ensure accessibility is considered for construction projects at concept design stage.	Planning	2023	 N and % new projects where checklist tool is used 	 Included accessibility compliance in the Mosman Square and Allan Border Oval Pavilion redevelopments
Use universally accessible park and street furniture when upgrading open space and streetscapes.	Engineering; Environment and Open Space	Ongoing	• N and % of upgrades where universally accessible park and street furniture used	• The furniture used for Mosman Square redevelopment complies closely with this requirement.
Collaborate with stat	te government to ir			
Continue to make submissions, as needed, to State Government about making transport and moving around the community	All of Council; Strategic Planning; Engineering	Ongoing	 N submissions made Outcome of submissions 	• Council commenced a study to investigate the feasibility of reducing the speed limit on selected local roads to 40 km/h to improve pedestrian safety.

more accessible.				
Audit of bus stops to identify improvements and upgrades for better access such as level waiting platforms.	Engineering; Compliance; Community Services	As needed	Audit undertaken	 TfNSW guidelines and other relevant literature for bus stop accessibility compliance was reviewed and documented. An accessibility compliance audit of all bus stops in Mosman LGA was undertaken and preliminary report prepared.
Support access arour	nd the community	for people wit	th disability	
Continue to engage an external provider to deliver and promote travel training services for people with disability.	Community Services	Ongoing	N of referrals	Not progressed this reporting period
Improve access information				
Develop an access map (including toilet, parking and mobility map) available on Council's website and invite contributions from National Parks and Wildlife and the Sydney Harbour Federation Trust.	Property and Works; Communications	2023	 Access map developed and published on Council's website N users of access map 	 Mapping on Council's website and MyMosman app features 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.
Improve information regarding accessibility in the next review of Council's New Residents Guide.	Community Services	At time of review	 Improvements to information on accessibility made in Council's next New Residents Guide 	 Not progressed this reporting period

Actions 3. Supporting access to meaningful employment

Action	Responsibility	Timeframe	Indicator	Progress to June 2023
Explore opportunitie employment for peo			/ to support	
Explore opportunities to procure services from Australian Disability Enterprises and businesses employing people with disability.	Managers	Ongoing	 N opportunities identified to procure services 	 Mosman Art Gallery has worked with Studio A, a Sydney based arts company that provides professional development for artists with intellectual disabilities, to procure services for art programs/exhibitions.
Create more employs with a disability in	nent and volunte Council	eer opportuni	ties for people	
Facilitate structured Council volunteering opportunities for people with a disability.	Community Services	Ongoing	 N and types of volunteering opportunities for people with disability 	• There are currently 18 volunteers who identify as having mobility issues and/or a disability. They volunteer across all areas of Council (Library, Gallery, Bushcare & Community Care)
Explore employment opportunities for people with disability, including permanent, temporary and casual positions and traineeships.	Human Resources	Ongoing	• Review undertaken	• Employment has been offered to people with disabilities .
Ensure Council's recr	uitment process	is accessible		
Continue to review Council's performance on employment of people with disability through EEO reporting.	Human Resources	Ongoing	 Accessibility of Council employment processes 	Updated EEO Management Plan in draft form pending approval
Ensure job advertisements promote Council as an Equal Opportunity employer.	Human Resources	Ongoing	 N and % job advertisements that promote Council as an Equal Opportunity employer 	• All job advertisements promote Council as an EEO employer. Wording was reviewed to reflect current best practice.

Include reasonable adjustment processes in staff training.	Human Resources	Ongoing	• Staff selection training covers inclusion and reasonable workplace adjustments	 Inclusion in EEO and WHS eLearning which is regularly assigned to all Council staff
Ensure online recruitment uses Plain English and meets accessibility standards and explore options for a recruitment process that does not require online application submissions.	Human Resources	2023	 Compliance with accessibility standards Alternative recruitment processes identified 	 Plain English used in online recruitment. Best practice in accessibility standards on Council webpages and documents linked on Council webpages is followed. Further enquiries are being made with eRecruitment system provider in relation to accessibility standards in advertisements Alternative method for submissions of applications is offered in all job advertisements
Ensure Council is an i	inclusive and acc	essible workp	lace	
Respond to adjustment needs of staff with disability.	Human Resources; IT	As required	 N and % staff for whom adjustments are made N and types of adjustments made 	• One request from staff seeking reasonable adjustments was received and accommodated in 2022/23.
Review need for software, hardware and platforms which meet accessibility standards and are compatible with assistive technologies.	IT	Ongoing	 Actions taken as needed to improve accessibility 	• The new telephony system is able to convert voicemail into text

Actions 4. Improving access to services through better systems and processes

Action	Responsibility	Timeframe	Indicator	Progress to June 2023
Provide accessible information through a variety of channels				
Ensure staff identify people's preferred forms of communication and share this information across Council Departments, so people do not have to make the same request to different sections.	All Departments	Ongoing	• Process developed and used by staff	 Not progressed this reporting period
Continue Council digitisation process to improve accessibility of records and information.	Governance	Ongoing	• Progress with digitisation	 Not substantially progressed this reporting period 100% of Council meetings were successfully webcast and archived within 48 hours to ensure access to those who could not physically attend 100% of Council meeting Minutes were prepared and published on Council's website within 24 hours improving accessibility of information
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; HR; Governance; Customer Services	Ongoing	 Templates developed Templates used and forms area accessible N people supported as needed 	 Hard copy job applications are accepted and additional job application support is provided by HR team to prospective candidates Online forms continue to be developed and maintained
Improve accessibility of Council processes and website				
Participate in local government	All Managers	Ongoing	 N networks and forums participated 	• Council officers participate in a range of different networks and forums where access and

networks and forums to obtain information on innovative and successful local government inclusive practices.			in	 mobility issues are discussed including: NSROC Professional officers Group Northern Planners Network State Library and Shoreshock networks LG HR Network Forum and LG NSW HR Network meetings NSROC Art Culture POG Northern Sydney Dementia Collaborative 		
Identify potential subjects that would benefit from information being produced in video format.	All Directorates	Annual	 N areas identified N videos produced per directorate 	 Library provides alternative formats including large print, video and DVD, and online resources General Manager's Welcome video is included in Mosman Council Corporate Induction eLearning module Mosman Art Gallery produced an audio guide to support one of its exhibitions. 		
Work toward WCAG 2.0 compliance for Council's website, including optimal and intuitive links to information for people with disability.	Communications		 % website WCAG 2.0 compliant N people with disability involved in user testing 	 Council's website was developed in line with WCAG compliance and a similar approach is being adopted with the forthcoming Mosman Art Gallery website review. 		
Provide accessible	Provide accessible events					
Ensure Council events are accessible to individuals and groups of people with disability.	All sections that organise events	Ongoing	 Checklist established Use of checklist in event planning Accessibility measures in place as required by event attendees 	 All Council Departments utilise Council's accessible venues and operate according to checklists to ensure the venue and event is fully accessible. 		
Promote accessibility of Council events	All sections that organise events	Ongoing	 N and % event ads with 	 Consideration is given to accessibility in event promotion. 		

when appropriate in advertising; use universal icons and highlight accessible locations.			accessibility information	
Explore opportunities to involve people with disability in all Council events, including reviewing event criteria to ensure there is participation.	All sections that organise events	Ongoing	 N and % events where people with disability participate N and % people with disability participating in events 	 Library events usually have a speaker component, with back up video provided Moman Art Gallery invites guests to advise of any access needs in order to provide support.
Provide programs a	and services for peo	ple with disabi	ility	
Continue to provide Council services for young people with disability and older people as long as there is need, expertise and funding.	Community Services	Ongoing	 N and % services for young people with disability and older people N participants in services 	 Council continues to deliver a targeted group for people with disability that meets monthly. In 2022/23 we delivered 344 hours to 20 adults with disability. Mosman Community Care delivers a range of targeted programs for older people as well as people with memory loss and dementia.
Deliver programs that cater to all abilities.	All Departments	Ongoing	• N and % participants with disability per program	• All Council services and activities are delivered to cater to people of all abilities
Policy and corporation	te practice			
Ensure access and inclusion are considered when new policies or corporate practices are written or existing policies or corporate practices are changed.	Governance	Ongoing	 % policies in which access and inclusion are considered 	• Of the 22 policies or corporate practices adopted or reviewed in 2022/23, 8 are subject to access and inclusion considerations
Feedback, consultation and meetings				
Use the accessible events checklist to ensure venues for public	All sections that organise events	Ongoing	 % meetings and consultations where checklist used 	• Council's main venues are accessible, and staff are advised to follow their checklists.

meetings and consultations are accessible.			to ensure accessibility	
Other				
Ensure IT training provided by Council is inclusive of people with disability.	Library; Community Services	Ongoing	• N and % participants with disability	• Library tech help sessions have a visual presentation as well as a speaker

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