



City of
Canada Bay

ANNUAL REPORT

2022-23

Welcome to the Annual Report for 2022-23

This Annual Report details the City of Canada Bay's performance in delivering the Operational Plan 2022-23 and meeting the performance measures of the Delivery Program 2022-2026. It is the first Council annual report that reports on achievements towards the strategic directions and goals of the Community Strategic Plan: Our Future 2036.

The report is divided into sections that showcase our performance this year, discuss our challenges and opportunities, and address the various legislative requirements for the Annual Report.

It has been prepared in accordance with section 428 of the Local Government Act 1993, clause 217 of the Local Government (General) Regulation 2021, and the Office of Local Government's Integrated Planning and Reporting Guidelines. This and previous annual reports are available on our website at canadabay.nsw.gov.au.

This information is for City of Canada Bay residents and ratepayers, local business owners, community groups, government agencies and funding bodies as well as Councillors and staff, recognising how their efforts have contributed to achieving the community's aspirations.

To obtain a copy or provide feedback:

- Visit canadabay.nsw.gov.au
- Phone (02) 9911 6555
- Email council@canadabay.nsw.gov.au

Photography

Photography featured in this annual report includes entrants in City of Canada Bay photography competitions, and contributions from members of the community, staff and professional photographers. Thank you to all photographers.



CONTENTS

Introduction	5	Our performance	38
Acknowledgement of Country	6	Direction 1: Connected community	40
Community vision	8	Direction 2: Sustainable and thriving environment	46
Community strategic directions	10	Direction 3: Vibrant urban living	54
Mayor's message	12	Direction 4: Infrastructure and transport	60
General Manager's message	13	Direction 5: Civic leadership	66
Our City	15	Governance	72
City Of Canada Bay	16	Our Council	74
Key facts	18	Council's role	75
Year in review	21	Your Mayor and Councillors	76
Our performance snapshot	22	City of Canada Bay Councillors	78
Overview of Operational Plan results	24	Council meetings	80
Financial position	25	Council committees, external bodies and organisations	81
Overview of budget results	25	Our organisation corporate values	82
Major events timeline	26	Executive Team	84
Citizens of the year	28	Organisation structure	86
Awards and recognition	29	Our services	87
Delivering our services	30	Our people	88
Integrated Planning and Reporting Framework	32	Statutory reporting	90
Engaging with the community	34	Audited Financial Report and Special Schedules	118
Addressing the quadruple bottom line	36		

ENGLISH

If you do not understand this information, please come to the Council or contact the Telephone Interpreter Service (TIS) on 13 14 50 and ask them to connect you to Council on 9911 6555. We will try to answer your enquiries by using an interpreter.

ITALIAN

Se hai difficoltà a capire questo documento presentati direttamente all'ufficio del Comune, oppure telefona al Servizio Telefonico Interpreti (TIS, numero di telefono 13 14 50) e chiedi di essere messo in contatto con l'ufficio del Comune (numero di telefono 9911 6555). Cercheremo di rispondere alle tue domande con l'aiuto di un interprete.

GREEK

Αν δεν καταλαβαίνετε αυτές τις πληροφορίες, παρακαλούμε ελάτε στο Δήμο ή επικοινωνήστε με την Τηλεφωνική Υπηρεσία Διερμηνέων (TIS) στο 13 14 50 και ζητείστε να σας συνδέσουν με τον Δήμο στον αριθμό 9911 6555. Θα προσπαθήσουμε να απαντήσουμε στις ερωτήσεις σας χρησιμοποιώντας ένα διερμηνέα.

SIMPLIFIED CHINESE

如果您对这些内容不理解, 请向地方议会咨询或致电13 14 50 联系电话口译服务 (TIS), 并在他们的帮助下通过电话与9911 6555地方议会联系。我们将尽力通过口译员回答您的问题。

KOREAN

이 정보내용을 잘 이해하지 못 하신다면, 심의회(Council)로 방문해 주시거나, <13 14 50>으로 전화통역서비스를 이용하셔서 심의회(9911 6555)로 연결해 달라고 요청하시기 바랍니다. 통역사의 도움을 받아 귀하의 문의사항에 답변해 드리도록 하겠습니다.



INTRODUCTION



Welcome to the
Annual Report 2022-23.
This section acknowledges
Country, and contains the
community vision and strategic
directions. It also contains
introductions from our Mayor and
General Manager.

ACKNOWLEDGEMENT OF COUNTRY

*Smoking ceremony
performed at Rhodes.*

The City of Canada Bay acknowledges the Wangal clan, one of the 29 tribes of the Eora nation and the traditional custodians of this land. Council pays respect to Elders past, present and emerging and extends this respect to all Aboriginal and Torres Strait Islander people living in or visiting the City of Canada Bay.



COMMUNITY VISION

“Together we are an inclusive, sustainable,
and thriving foreshore community.”

*McIlwaine Park foreshore
upgrade in progress.*

This is the first annual report of performance towards this Community Strategic Plan, which was adopted in June 2022, early in the new Council term, in accordance with s402 of the Local Government Act 1993.



COMMUNITY STRATEGIC DIRECTIONS

The Community Strategic Plan, Our Future 2036 (CSP) was adopted in 2022 following community engagement with a diverse cross-section of our residents, workers and visitors. The CSP document is structured around the five strategic directions that arose from this engagement.



DIRECTION 1: CONNECTED COMMUNITY

Our local communities are diverse, inclusive, and safe places where we honour all cultures. Everyone has equitable access to services and facilities, and there are plenty of opportunities for all people to enjoy active lifestyles both outdoors and indoors.



DIRECTION 2: SUSTAINABLE AND THRIVING ENVIRONMENT

By working together, greenhouse gas emissions are reduced across the area. We send less waste to landfill and more of our materials are recycled and reused. The City of Canada Bay is home to more and healthier flora and fauna, and our tree canopy will have increased. The quality of our foreshores and waterways is enhanced and there will be more recreational opportunities.



DIRECTION 3: VIBRANT URBAN LIVING

Our local villages and town centres are welcoming and active community hubs with opportunities to participate in varied arts, cultural and creative activities. Our City is welcoming and supportive of business and the local economy is strong. The built environment respects the unique character of our neighbourhoods and supports the needs of our growing community.



DIRECTION 4: INFRASTRUCTURE AND TRANSPORT

Traffic and parking are managed well to improve road and pedestrian safety and minimise congestion. There are more opportunities to walk, cycle and use public transport. Our public assets – including parks, seawalls, roads and cycleways – are in great condition and able to meet growing local and visitor population demands.



DIRECTION 5: CIVIC LEADERSHIP

Council leads the way with ethical and effective decision-making to ensure a sustainable, financially secure, and resilient future for our City. It is easy for people in the community to hear more about what Council is doing and to get involved in decisions that affect them. Our community's quality of life is improved by judicious use of Smart City technology.

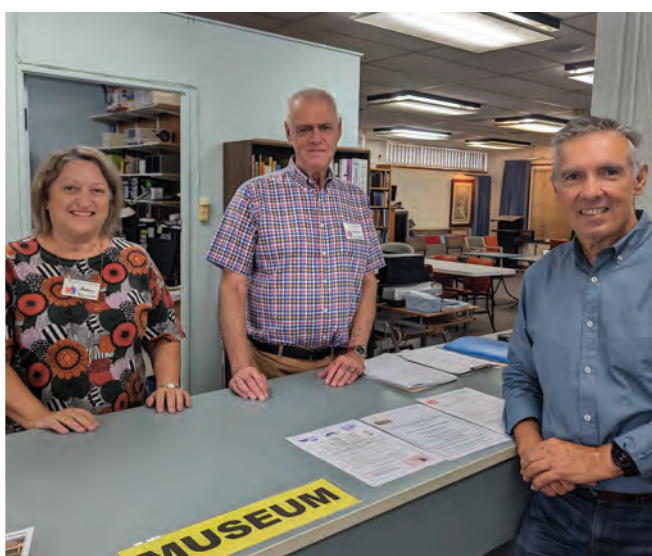


International
Womens Day
Cabarita.

MAYOR'S MESSAGE



It is with great pleasure that I present the State of the Bay Annual Report for 2022-23. We've had a productive year with a lot to celebrate.



In 2022-23, we invested \$147.9 million in our works and services, with \$60.7 million dedicated to capital works.

It was exciting to watch major projects come to life with the completion of the \$84 million state-of-the-art Concord Oval Community and Sports Precinct, the \$1.9 million St Lukes Oval upgrade and the Drummoyne Shared Spaces at Formosa Street and Church Street.

We were also proud to reopen the historic Bayview Park Baths swim site as part of the NSW Government's Places to Swim Program, and bring back our iconic Ferragosto street festival in Five Dock. The triumphant return of the festival on 21 August 2022 welcomed more than 100,000

visitors and featured over 150 food, wine and merchandise stalls.

Other highlights from 2022-23 include:

- Our Community Grants Program, which awarded over \$66,000 to 46 community groups. Plus, \$113,000 was awarded to 11 events and initiatives through our Community Sponsorship Program.
- A new pedestrian crossing at St Mark's School in Tranmere Street, Drummoyne as part of our \$450,000 pedestrian crossing program.
- The installation of solar panels and batteries at Drummoyne Oval.
- A \$730,000 playground upgrade at Queen Elizabeth Park.
- Over 1,800 trees were planted in public spaces and another

1,500 native plants given away to members of our community to increase our urban canopy.

- \$735,000 for a new accessible toilet at Halliday Park, Five Dock

As this report is published and we embark on another successful year, we have already begun implementing our plans for 2023-24 and I look forward to what is to come. In the meantime, I'm proud to share this report with our community so we can look back on and celebrate our achievements from the last 12 months.

A handwritten signature in black ink that reads "Angelo Tsirekas".

Mayor Angelo Tsirekas

GENERAL MANAGER'S MESSAGE



I am delighted to present the Annual Report 2022-23, which showcases Council's performance over the past 12 months.

At the City of Canada Bay we are proud to provide excellent services and infrastructure for our community. As our population grows, we will continue to improve our many assets and services while focusing on environmental sustainability.

There are many achievements

detailed further in this document, but I would like to highlight some here.

We invested over \$6.5 million in upgrades to our sports fields including improved amenities, irrigation and fencing at Goddard Park, St Lukes Oval and Timbrell Park. We also undertook significant upgrades to our playgrounds at Queen Elizabeth and Brett Parks.

Council reviewed and adopted a new engagement strategy to improve the way we connect with our community and get feedback on our proposed projects. Through understanding people's aspirations, concerns, values and changing needs we are able to

build a City that reflects what our community wants.

We celebrated the opening of the Concord Oval Community and Sports Precinct in January. The development is the largest infrastructure project ever undertaken by the City of Canada Bay. This precinct was created to meet the community demand for recreational facilities and includes a gym, sports courts, venues for hire and state of the art training facilities.

As reigning champions of the 2021 Keep Australia Beautiful NSW Sustainable Cities Awards, the City of Canada Bay played host to the awards ceremony in October 2022. During the ceremony we were delighted to learn that we had won in the Resource Recovery and Waste Minimisation category. We know that environmental management is a high priority for our community and it is great to see our achievements recognised as industry best practice.

As we reflect on the last financial year in this report and look to the future, I would like to thank the Mayor, Councillors and staff for their commitment to serving our local City of Canada Bay community.

John Clark, General Manager



*Five Dock during
Ferragosto.*



OUR CITY



This section provides context for our City, including key facts about our population and environment.

CITY OF CANADA BAY



The City of Canada Bay is an urban area located within 10 kilometres of the Sydney CBD and covers a land area of 19.9km² across 17 suburbs.

We boast 36 kilometres of beautiful foreshore that is home to a range of wildlife and migratory birds. We also have 348 hectares of open space, which provides a haven for people and fauna alike.

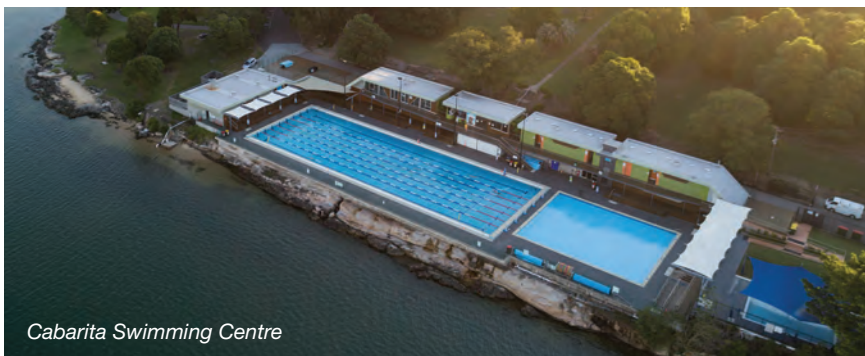
People have lived in this area for many thousands of years. The first inhabitants of this land and the traditional custodians of this place are the Wangal people of the Eora nation. Today, the area is home to over 93,369 people from many different backgrounds. Forty per cent of our residents were born overseas, making our City vibrant and diverse.

We are a growing City, anticipating a population increase to more than 126,000 people by 2041. Currently there is a range of housing styles within our community, from single dwelling to high rise apartments all built around village hubs.

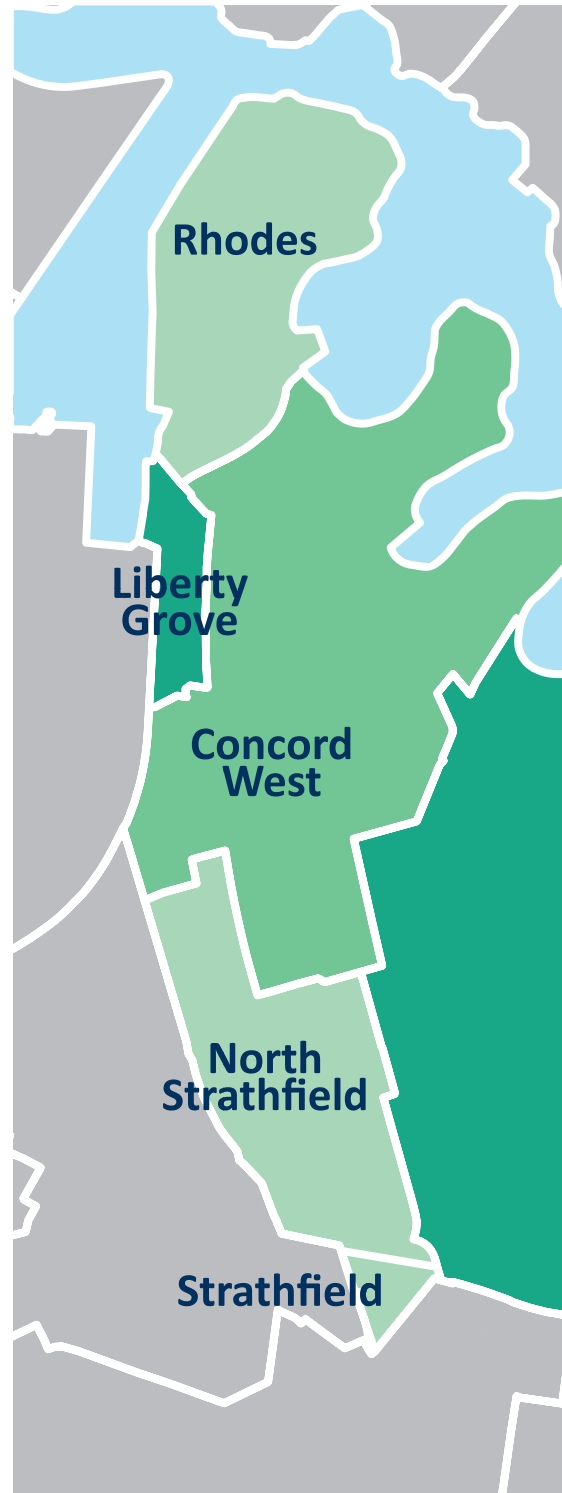
Through community engagement on our Community Strategic Plan: Our Future 2036, more than 3,000 people expressed the following matters as priorities:

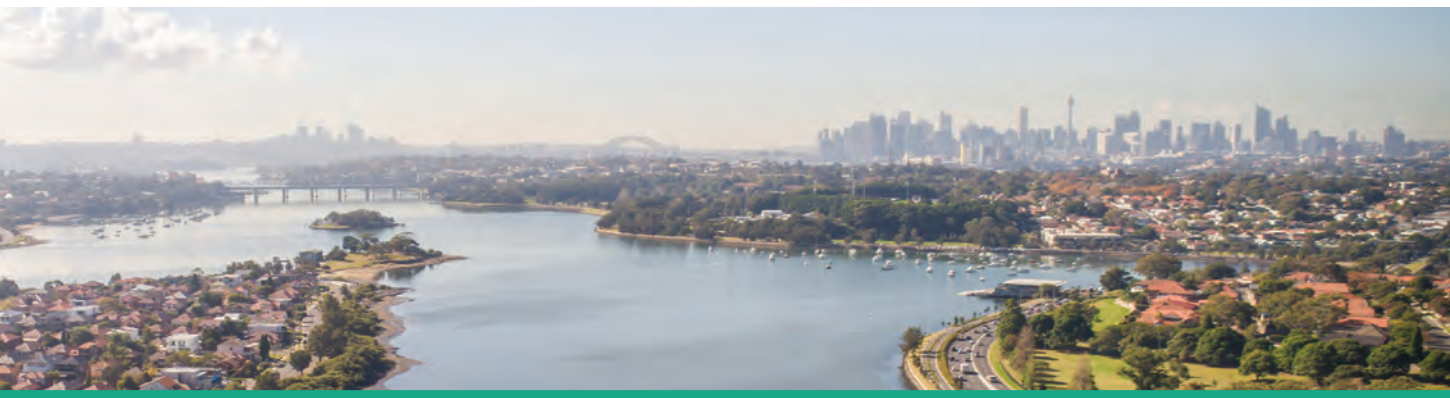
- Open space and foreshore access
- Traffic and parking
- Climate action and sustainability
- Development
- Community safety
- Sense of community.

Our community believes we can all contribute to ensuring that the City of Canada Bay retains its character, heritage, and widespread appeal.



Cabarita Swimming Centre

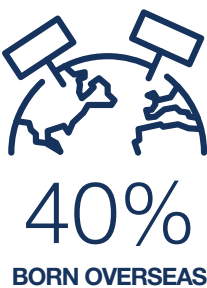




KEY FACTS

This page contains
some key facts about
the City of Canada
Bay community in a
2023 snapshot.

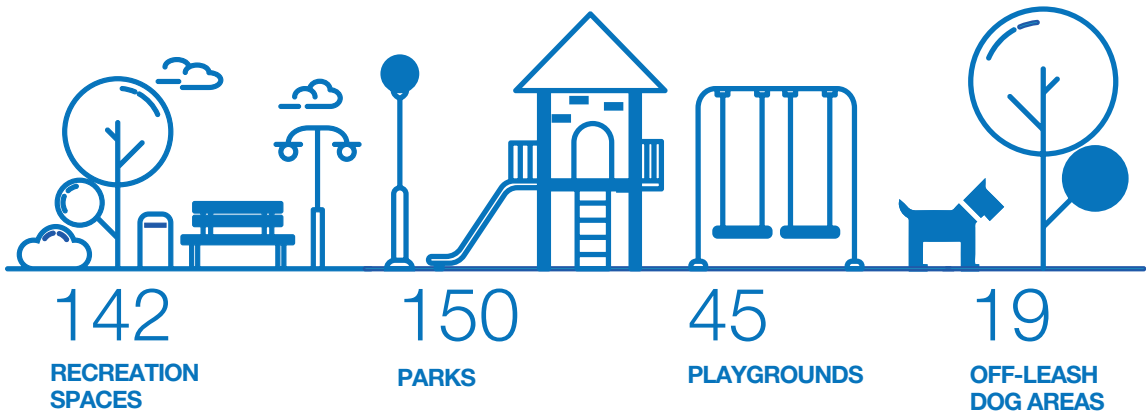
CITY AND COMMUNITY



OPEN SPACES



PARKS AND PLAYGROUNDS



EMPLOYMENT



LARGEST INDUSTRY
EMPLOYER

Professional,
scientific and
technical
services



MEDIAN WEEKLY
HOUSEHOLD INCOME

\$2,311

LEARNING



SCHOOLS,
PRESCHOOLS AND
CHILDCARE

HOUSING

MEDIUM-HIGH
DENSITY
DWELLINGS

61%

MEDIAN
WEEKLY
RENT

\$574

MEDIAN
WEEKLY
MORTGAGE

\$577

PERCENTAGE OF
HOUSEHOLDS
RENTING

35%



SPORTING

SPORTS FIELDS
AND COURTS

104

GOLF
COURSES

2



SWIMMING
CENTRES

2

*Making Music Day
at Concord.*



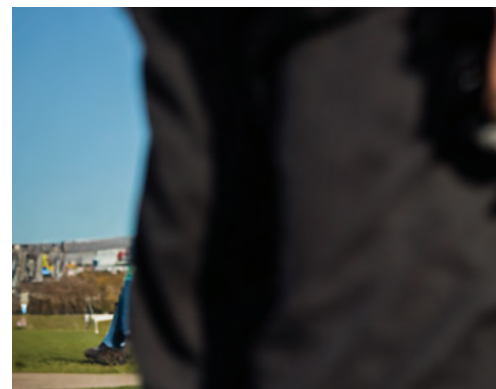


YEAR IN REVIEW



This section of the
report takes a
high-level look back
at 2022-23

OUR PERFORMANCE SNAPSHOT



DIRECTION 1 **Connected Community**

23,180

people attended a program
or event in the Library
Service's 916 offerings

83,691

rounds of golf played at our
two courses



DIRECTION 2 **Sustainable and Thriving Environment**

1,500

native plants distributed to
residents



2,000

volunteer hours at 70
Bushcare sessions
across 17 sites



DIRECTION 3 **Vibrant Urban Living**

56

community events and
activations delivered or
supported



79

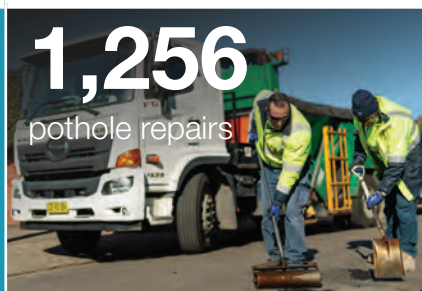
percentage of people
who rated our events as
excellent or good



DIRECTION 4 **Infrastructure and Transport**

1,256

pothole repairs



3,000

metres of footpath
renewed or replaced



DIRECTION 5 **Civic Leadership**

8,412

residents registered to
participate on Collaborate
page



120,278

visits to Collaborate
Canada Bay





111

seniors bus trips with 983 passengers

44

community groups funded through community grants program

222

separate bookings for clubs and associations at Council venues

285

kW of additional solar generation installed on Council's rooftops in 2022-23 taking the total up to 572kW

713

visual bin audits at multi-unit dwellings to improve waste management

100

percentage of Council's energy needs met by renewable energy

100

percentage of food premises inspections completed per schedule

371

millions of value of determined DAs

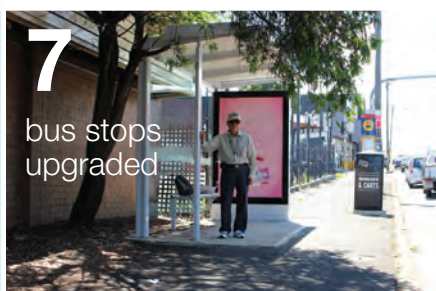


10

Public art installations

7

bus stops upgraded



209

participants attended one of our six car seat safety fittings

60,000

square metres of road re-sheeting

376,800

editions of City of Canada Bay News distributed to residents

3,600,000

reach of City of Canada Bay Facebook page

48,290

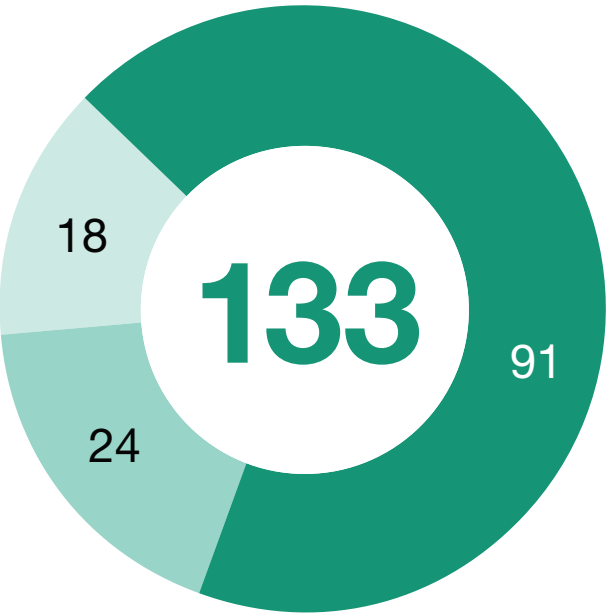
calls taken by customer service call centre

OVERVIEW OF OPERATIONAL PLAN RESULTS

At the end of the year, 81% of Council’s overall program was completed or on track.

The end of year status of Council’s 133 operational actions and 101 capital infrastructure projects are highlighted in the charts below. Detailed performance information is contained in our six-monthly progress report for January to June 2023.

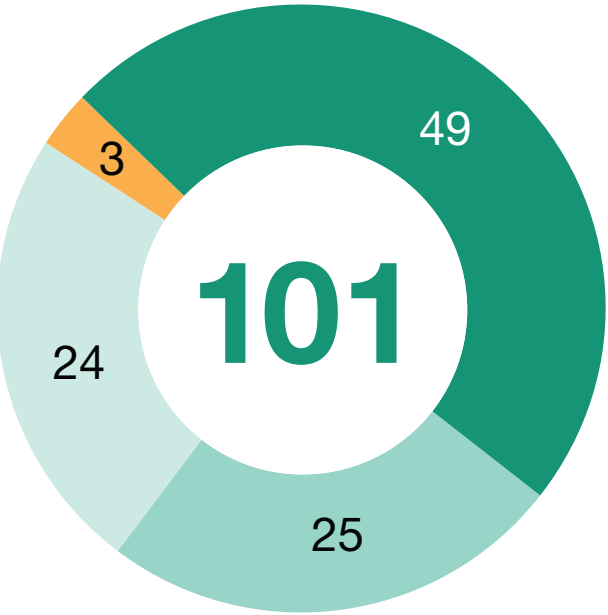
Operational project progress



Completed On Track Delayed Postponed

	Number	Per cent
Completed	91	68
On track	24	18
Delayed	18	14
Postponed or not progressing	0	0

Capital infrastructure project progress



Completed On Track Delayed Postponed

	Number	Per cent
Completed	49	48
On track	25	25
Delayed	24	24
Postponed or not progressing	3	3

FINANCIAL POSITION

Council's Statement of Financial Position shows the enormous amount of assets under Council's care and control. The total value of Council's assets as at 30 June 2023 grew to \$2.7 billion compared with the previous financial year of \$2.3 billion.

During the year Council delivered \$60.7 million of capital projects, of which \$12.2 million was for renewal of our existing asset base. A revaluation of land and infrastructure assets was completed during the year resulting in the asset base increasing in value by \$333 million.

Council's overall cash position decreased from \$152 million to \$149 million. This was primarily due to a reduction in externally restricted reserves that fund infrastructure-related projects adopted by Council. Unrestricted cash reserves increased and remain healthy at \$9.3 million.



OVERVIEW OF BUDGET RESULTS

Council remains in a sound financial position. The Audit Office has finalised its audit on Council's financial reports and has provided an unqualified opinion.

The Income Statement shows that the operating result for the year amounted to a surplus of \$40.6 million compared with \$53.9 million in the previous year. This is a decrease of \$13.3 million and

is mainly due to a reduction in capital grants and contributions.

Our net operating result before capital grants and contributions is \$2.4 million, however, this includes a revaluation increment for the fair

value for investment properties (\$6.4 million) and loss from disposal of infrastructure assets (\$2.4 million). When adjusting for these items, the net operating result is a deficit of \$1.5 million.



MAJOR EVENTS TIMELINE

- NAIDOC Week including Emu in the Sky: Exploring Australian Indigenous Astronomy
- City of Canada Bay Libraries school holiday program
- Rhodes Community Safety Information Session
- Domestic and Family Violence Bystander Training
- Beats, Eats and Neon Nights, Five Dock



- Building Bird ID Skills workshop at Abbotsford
- Drummoyne Walking Tour: Mr Wright's Very Difficult and Expensive Hobby
- Stars of Riverside: 2022 Rhodes Moon Festival
- Spring Clean for Godwits community clean-up
- Under the Trees Gardening for Wildlife Webinar



- Opening of Bayview Park Baths
- First Nations Meet-up
- Wheelie Good Time bike event
- Learner Driver Online Workshop
- Garage Sale Trail
- Korean Tech Savvy Seniors series
- Community tree planting day at Queen Elizabeth Park, Concord



JULY

AUGUST

SEPTEMBER

OCTOBER

NOVEMBER

DECEMBER



- Youth Create: Creating 3D worlds at Five Dock Library
- Book Week Scavenger Hunt
- Rhodes Science Fair
- From Volcanoes We Sailed exhibition
- Ferragosto, Five Dock
- Rhodes Business Connect Networking Event for Mandarin Speakers

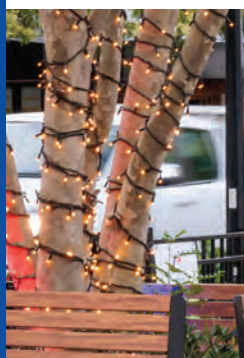


- Sydney Craft Week: Craft Swap at Concord Library
- Mayor's Golf Day
- A Bloody Great Night Out
- Household Chemical Cleanout
- Halloween
- Tree planting day at Concord High School
- Sustainability Awards
- Hosted Keep Australia Beautiful Sustainable Cities Awards



- Christmas celebrations including Santa tour, shop decoration competition, Christmas Elf Hunt, Christmas Giving Trees, Majors Bay Road Christmas Party, Carols at Halliday Park, Five Dock
- International Day of People with Disability
- King of Concrete at Five Dock Skate Park
- Opening of Queen Elizabeth Park Playground

- Citizen of the Year Awards
- Opening of Concord Oval Community and Sports Precinct
- Australian Evenings of Celebration including performances by Indigenous artists
- Twilight Fun for Families at Five Dock and Concord Libraries
- Summer Reading Challenge
- Sense Asia: Lunar New Year Festival 2023 at Rhodes
- Rabbit by the River: Lunar New Year celebration at Rhodes



- Nature photography workshops at Queen Elizabeth Park in Concord
- Drummoyne Shared Spaces Official Opening
- Clean Up Australia Day at Rodd Park and Rhodes Foreshore Park
- International Women's Day Breakfast
- Concord Nights
- First Nations Meet-up
- Coffee with the Choir, Cabarita



- Youth Create: Cosplay Chaos, Five Dock Library
- Beats, Eats and Neon Nights, Five Dock
- Spotlight on Saltmarsh Tour
- Solar Information Night, Rhodes
- National Simultaneous Preschool Storytime
- Youth Week Photography Competition awards night
- Reconciliation Week Art Walk, Five Dock



JANUARY

FEBRUARY

MARCH

APRIL

MAY

JUNE

- Seniors' Festival
- Tech Savvy Seniors series
- E-waste Drop-off Day
- Solar Information Night at Concord Library



- Sustainable Saturday, Concord
- Concord Carnival*
- Youth Week featuring Youth After Dark, Movement and Dance Workshops, Creative Expression Workshop and free skateboarding workshops
- Mapping Country Workshops with Uncle Jimmy Smith, Five Dock Library
- The Dark Matter exhibition at The Digital Gallery



- Business e-waste collection
- Energy Reticulation and Generating Pixels exhibition at The Digital Gallery
- Wrap with Love at Concord Library
- Drummoyne Oval Community Fun Day
- Rhodes Robot Ball
- Make Music Day
- Red Cross Clothing Drive, Concord
- LGBTQIA+ Awareness Training facilitated by Twenty10

CITIZENS OF THE YEAR



The City of Canada Bay Citizen of the Year Awards are presented to recipients on Australia Day each year and serve to recognise the outstanding contribution of high achieving residents who work hard to support our local community, while achieving success in their chosen fields.

This year we congratulated and celebrated these recipients:

2022 CITIZEN OF THE YEAR:

Keith Cox OAM

**2022 ARTS AND CULTURE
CITIZEN OF THE YEAR:**

Melle Smith-Haimona

**2022 YOUNG CITIZEN OF THE
YEAR:**

Hannah Kiefer

**2022 SPORTS CITIZEN OF THE
YEAR:**

Luca Tropicano



Pictured from left to right: Melle Smith-Haimona, Keith Cox OAM, Mayor Angelo Tsirekas, Hannah Kiefer and Luca Tropicano.

AWARDS AND RECOGNITION



SUSTAINABLE CITIES

Winner: Resource Recovery and Waste Minimisation
Award Keep Australia Beautiful NSW

QUEEN ELIZABETH PARK PLAYGROUND UPGRADE – NATURE PLAY AND EDUCATION CIRCLE

Finalist: Asset and Infrastructure projects – under \$1.5
million

2023 NSW Local Government Excellence Awards
Local Government Professionals

NURTURING EMERGING COMMUNITY LEADERS

Finalist: Community Development – population under
150,000

2023 NSW Local Government Excellence Awards
Local Government Professionals

BAYVIEW PARK SWIM SITE ACTIVATION

Finalist: Partnerships and Collaboration

2023 NSW Local Government Excellence Awards
Local Government Professionals

WOMEN'S NETWORK

Finalist: People, Workplace, Wellbeing
2023 NSW Local Government Excellence Awards
Local Government Professionals

TRANSFORMING PROJECT MANAGEMENT AT THE CITY OF CANADA BAY

Finalist: Special Project Initiative – population under
150,000

2023 NSW Local Government Excellence Awards
Local Government Professionals

2022 DUX INTEGRATED PLANNING LOCAL GOVERNMENT COURSE WINNER:

Sarah Alexander, City of Canada Bay Corporate Planner
Local Government Professionals



Opening of Queen Elizabeth Park
Playground Upgrade

*Upgrades at
McIlwaine Park in
Rhodes are on track
for completion by the
end of 2023.*





DELIVERING OUR SERVICES



This section of the report outlines the framework used to plan Council works and services, including how we engage the community.

INTEGRATED PLANNING AND REPORTING FRAMEWORK

PLANNING

The Local Government Act 1993 establishes a framework for councils to plan their work, ensuring that they have considered the people, assets and funding that it will take to deliver the services that their community needs. The framework is shown in the adjacent diagram (Figure 1) and summarised below.



REPORTING

Council reports its progress towards CSP and Delivery Program goals every six months. The first report covers the period July to December each year and the second report covers the period January to June. The Annual Report covers the achievements and performance of our services for the full financial year, as well as containing the annual financial statements.

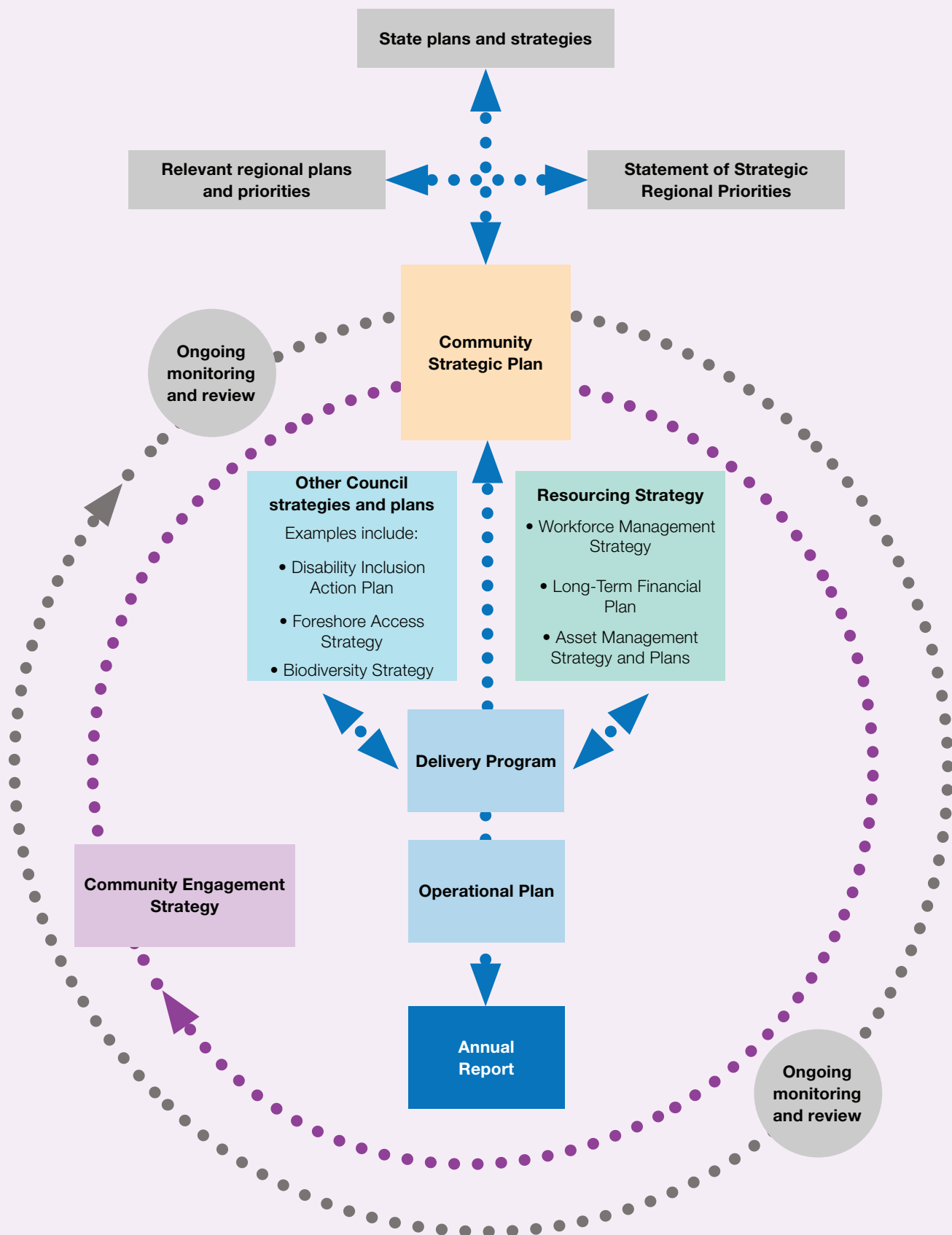


Figure 1 Integrated Planning and Reporting Framework

Source: adapted from the NSW Office of Local Government – Integrated Planning and Reporting Framework.
Website: www.olg.nsw.gov.au

ENGAGING WITH THE COMMUNITY

Community engagement is how Council involves the community in decision-making.

Community engagement and relationships are integral to all the work we do. Through understanding people's aspirations, concerns, values and changing needs we are able to build a City that reflects our community.

We use a suite of tools to engage our community including surveys, workshops, drop-in/community information sessions, forums, school and early childhood engagement, events and more. We host all our community engagement information and opportunities on Collaborate Canada Bay

(collaborate.canadabay.nsw.gov.au) – over 8,000 residents are members already. Get involved today!

We consult the community on a huge amount of work. In the last financial year alone, we asked for the community's input on 57 projects. These ranged from tree planting and parks planning to new buildings and amenities, strategies and policies, and speed calming infrastructure. A lot of work goes on behind the scenes so we can propose an idea or concept to the community, receive feedback, and develop the final outcome together.





Council adopted a new Community Engagement Strategy in September 2022, with the following principles:

PRINCIPLE 1: DELIBERATE

That the city adequately plans and tailors community engagement projects to suit our unique community.

HOW WE DELIVER ON IT

- Project Planning – implement a process to determine the level of engagement appropriate for each project and the techniques used.
- Stakeholder Database – maintain a database of community contacts for representative groups, venues and communication opportunities.
- Staff Training – ensure Council staff are appropriately trained in community engagement techniques and are informed about community engagement policies and guidelines. Develop an organisation-wide process that is included in all project plans, and as part of project management training guidelines.

PRINCIPLE 2: TRANSPARENT

That community engagement projects promote transparency in the City's work; that community engagement projects are clear in scope and purpose.

HOW WE DELIVER ON IT

- Collaborate Canada Bay – provide clear and timely information on community engagement projects on our online platform, with regular updates, FAQs and the opportunity for community to ask questions.

PRINCIPLE 3: INCLUSIVE

That community engagement projects seek to include the voices and opinions of all affected community members to create comprehensive outcomes for the community as a whole; that the City provides an array of opportunities for the community to share ideas and feedback.

HOW WE DELIVER ON IT

- Accessibility – ensure a broad mix of engagement channels are used including events, advertising, media releases, radio, website, public meetings, surveys and individual consultations in order to make public participation in decision making convenient.

PRINCIPLE 4: IMPACTFUL

That community engagement projects result in tangible outcomes that reflect the community's feedback; that the City communicates how the community's feedback has been incorporated; that the City consistently evaluates the effectiveness of community engagement projects.

HOW WE DELIVER ON IT

- Feedback loop – ensure the outcome of each community engagement activity is reported to participants in an appropriate way. This may include individual letters/emails or broad media releases or social media posts are required.
- Evaluation – commit to evaluating the effectiveness of effectiveness of each project with the project team, as well as annual reporting to leadership and seeking feedback from participants on the engagement process.

All our work is underpinned by our values; our residents and volunteers, the economic health of our City, our unique environment, our foreshores, the quality of our recreation, and the characters of our culture.

ADDRESSING THE QUADRUPLE BOTTOM LINE

The quadruple bottom line (QBL) is addressed in this report through linkages between the Our Future 2036 strategic directions and the four QBL principles, using these symbols:



SOCIAL
















ENVIRONMENTAL



ECONOMIC



CIVIC LEADERSHIP

STRATEGIC DIRECTION	QBL PRINCIPLE		
Direction 1: Connected community			
Direction 2: Sustainable and thriving environment			
Direction 3: Vibrant urban living			
Direction 4: Infrastructure and transport			
Direction 5: Civic leadership			



FRED KELLY PLACE





OUR PERFORMANCE



This section contains highlights from delivering our programs to address the five strategic directions from our Future 2036.

Direction 1: Connected community

**Direction 2: Sustainable and
thriving environment**

Direction 3: Vibrant urban living

Direction 4: Infrastructure and transport

Direction 5: Civic leadership



DIRECTION 1

Connected community

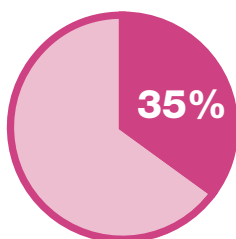
Community outcome

Our local communities are diverse, inclusive, and safe places where we honour all cultures. Everyone has equitable access to services and facilities, and there are plenty of opportunities for all people to enjoy active lifestyles both outdoors and indoors.



Council services supporting this outcome

- Community services
- Early childhood education and care
- Libraries
- Emergency management
- Environmental health
- Recreation management
- Open space planning
- Recreation coordination
- Park and water operations
- Sports fields and golf courses
- Venues management



35% of our capital infrastructure works program in 2022-23 was spent on connected community projects.

Highlights of the program that were completed this year include:

- Queen Elizabeth Park playground upgrade
- Concord Oval Community and Sports Precinct redevelopment
- St Lukes Oval rebuild

Key projects

Concord Oval Community and Sports Precinct



Officially opened on 25 January 2023, the \$84 million Concord Oval Community and Sports Precinct features green open spaces, the brand-new Concord Oval Recreation Centre, multipurpose sports courts, venues for hire, and a café.

Queen Elizabeth Park – playground upgrade



The \$730,000 upgrade to the children's playground at Queen Elizabeth Park, Concord, was opened to the public on 3 December 2022. The new playground includes accessible pathways and play equipment, a three-bay swing set, an adventure unit for older children, sand and water play, cubby, nature trail, sensory based activities and an outdoor learning circle. The playground has also been fenced and moved further into the park to allow play in the natural shade of the trees and away from the road.

Bayview Park Baths



A family fun day was held on 13 November 2022 to celebrate the reopening of the Bayview Park Baths in Concord. At its opening, the project featured a swimming enclosure and outdoor shower. A new amenities building is planned for the area, to further improve the visitor experience.

This project was a finalist in the 2023 NSW Local Government Professionals Excellence Awards: Partnerships and Collaboration award.

Services and performance highlights

Community services

Council's Community services team is established to provide community support, services and advocacy to enhance social wellbeing, diversity and community connections.

Service highlights for 2022-23 include:

- Delivered a mentoring program for 14 emerging community leaders to expand knowledge and skills, resilience, cultural inclusion and community cohesion over a 12-week program. The program was funded by the NSW Department of Communities and Justice's Social Cohesion Grant for Local Government.
- Hosted free events for NSW Seniors' Festival between February and March 2023. Activities included dance and exercise classes, library activities, a bus trip and a concert.
- Administered the Community Grants program which

distributed \$66,753 to 44 not-for-profit and community organisations to deliver projects and programs across the City.

- Provided administrative support and advice to local clubs in distributing Club Grants to community groups.
- Organised a walk against domestic violence in partnership with Inner West Council, Police Local Area Command and a number of organisations providing family and domestic violence related services.
- Delivered 111 seniors bus trips attended by 983 people to reduce isolation and increase community participation.
- Organised a panel discussion in celebration of International Women's Day.
- Organised free Family and Domestic Violence Bystander Training.
- Organised free LGBTQIA+ Awareness Training.



Early childhood education and care

Council operates two children's services, Wellbank Children's Centre in Concord and Victoria Children's Centre in Concord West. Our Centres are rated respectively as 'exceeding' and 'meeting' the National Quality Standards for children's services. In 2022-23, the centres provided quality care and education to over 128 children aged 0-5 years.

Highlights of our service this year include:

- Children and family participation in cultural celebrations, such as NAIDOC week and Chinese New Year.
- Care for and connection to the environment through green dates such as Earth Day and Clean Up Australia Day, in addition to our daily nature play experiences.
- Developing healthy life patterns through eating well and finding time for regular exercise.
- Preparing for a smooth transition to school by our older children through



implementation of our Transition to School Program.

Libraries

The City of Canada Bay Library Service operates three key locations: Concord Library, Five Dock Library and The Learning Space at The Connection, Rhodes. All our locations provide open public spaces to learn, meet and work with access to WiFi and technology facilities.

In addition to physical library locations, the service also operates a completely online service called eLibrary, where customers can access eBooks and eAudiobooks from anywhere using their own devices.

The Library Service offered in-house events, programs and activities for people of all ages and backgrounds this year across its three sites. Highlights include:

- Children's activities, book week, storytime, craft and maker workshops, space science club, school holiday fun, reading challenges, workshops and celebrations.
- Youth programs such as youth spaces, creative activities, HSC study events, school holiday activities and The Lab for young people living with autism.
- Seniors' programs including Tech Savvy Seniors, Wrap with Love, Home Library Service, book clubs, exhibitions, author talks and workshops.
- Multicultural activities such as Greek Friendship, Italian Bingo, Korean Calligraphy, as well as preschool storytime in Korean or Chinese.
- The second annual Youth Week photography competition, which attracted entries from more than 40 young people.
- An extensive range of technology programs including 3D Print Club and drop-ins,



- Tech Shed, Saturday Create, Stem Club, Open Maker, Youth Create, DIY Mechanical Critters and the extremely popular Rhodes Robot Ball.
- Author talks and book clubs were also held across all three library locations.
 - Exhibitions were held across the libraries including digital exhibitions in The Learning Space.

Emergency management

Keeping the community safe through providing emergency management services that include the Local Emergency Management Committee (The Bays) and Recovery Committees, working with State agencies to identify and prioritise risk mitigation options, educating and preparing the community for an emergency and providing resources and support to disaster response and recovery operations.

Highlights of this service included providing support to the Emergency Services 24 hours a day seven days a week throughout the year for emergency response.

Environmental health

The Environmental Health team provides enforcement and education to improve environmental and public health standards across the City of Canada Bay.

Highlights for this year include:

- 100% of inspections for regulatory programs including food shops, skin penetration and cooling tower systems were completed during this period.
- 35 infringement notices were issued during this period for food safety and environmental breaches.
- The team continuing to investigate community concerns with respect to food safety and environmental concerns. This involves continually educating operators and the public about legislative requirements and assuring their compliance.
- Educational literature pertaining to environmental health matters and public health safety provided to operators and the community during Council held events.

Recreation management

The Recreation management service provides accessible recreation services including, but not limited to, gymnastics and gym facilities, personal training, group fitness classes, sports court hire, social sport competitions, bootcamps, swimming pools and a crèche.

Highlights in 2022-23 include:

- The grand opening of the new facilities at Concord Oval Recreation Centre in January 2023.
- Commencement of refurbishment works at Five Dock Leisure Centre, which included the transformation of the previous gym space into additional gymnastics space.
- New websites for Concord

Oval Recreation Centre and Five Dock Leisure Centre.

- Operation of the free Canada Bay Active boot camps and yoga for the community.

Open space planning

Council's Open Space Planning service undertakes planning for Council's network of open spaces and manages them to keep them thriving and capable of meeting the needs of our growing population.

Highlights from this service include:

- Construction of a new amenities building at Goddard Park.
- Livvi's Place playground upgrade.
- Queen Elizabeth Park

inclusive nature play space upgrade.

- Drummoyne Oval Plan of Management and Masterplan.
- Engagement on the Utz Reserve, Drummoyne upgrade.
- Brett Park, Drummoyne adventure play space engagement.
- Implementation of a modernised booking system for Open Space bookings.
- Bayview Park swim site activation and park improvement.

Recreation coordination

The Recreation Coordination service undertakes strategic planning to ensure sustainable community use and enjoyment of public open spaces, and managing the contracts for our pools and golf courses.

In 2022-23 the team undertook engagement on the Drummoyne Oval Precinct Plan of Management and Masterplan, as well as Majors Bay Reserve Recreation Precinct and the Concord Parklands Corridor.

This team also manages bookings for sports fields, open spaces and public domains. In October 2022, a new bookings management system was implemented. Between then and the end of the financial year, the team facilitated over 58,000 hours of usage of these areas. An additional 757 hours of filming time was booked across the public domain of the City of Canada Bay.

Parks and water operations

The Parks and Water Operations teams maintain Council's parks and open spaces to allow the community to come together for leisure and recreation.

Service highlights for the team include:

- Over 44 megalitres of water





Concord oval.

collected from the canal to be harvested within Council's water treatment plant for reuse on sportsfields and golf courses.

- Completion of a mowing strategy that has resulted in more efficient scheduling of services, thereby reducing emissions.

- Saving clubs and Council on electricity costs by implementing lighting timeframes operated via remote control (the Field Mouse system). This allows Council's sports ground users to turn off the lights at night.

Sports fields and golf courses

This service maintains Council's

sports fields and golf courses, including Barnwell Park Golf Course and Massey Park Golf Course.

Service highlights for the team include:

- 83,691 rounds of golf played.
- Bridge reconstruction and widening at Massey Park Golf course.
- St Lukes Oval field widening and upgrade.

Venues management

The Venues management service provides a user-friendly booking experience combined with friendly and knowledgeable customer service for all Council owned community venues for hire. The team manages 13 bookable venues at 11 sites.

Service highlights:

- Our new facilities at Concord Oval: Canadian Exiles and Sunnyside Rooms were completed and made available for hire from August 2022.
- Civic Hall kitchen refresh.

The year ahead

- Upgrading the WA McInnes Reserve Play Space following community engagement that was held between 8 March and 11 April 2022.
- Deliver expanded community development services, including programs and initiatives:
 - That enable the culture and knowledge of First Nations people to be shared.
 - For young people, older people, people living with a disability, and residents in higher density and growing communities.
- Implement increased resources in open space asset management in:
 - Vegetation maintenance at parks, traffic devices and shopping strips.
 - Routine and reactive maintenance of parks and reserves.
 - Sports field maintenance.
 - Plans of management and masterplans for community and Crown land.



Volunteers at
the Rhodes
Community
Garden.



DIRECTION 2

Sustainable and Thriving Environment

Community outcome

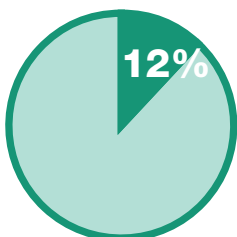
By working together, greenhouse gas emissions are reduced across the area. We send less waste to landfill and more of our materials are recycled and reused. The City of Canada Bay is home to more and healthier flora and fauna and our tree canopy will have increased. The quality of our foreshores and waterways is enhanced and there will be more foreshore recreational opportunities.



Council services supporting this outcome

- Environmental sustainability
- Waste management
- Tree services
- Garden services and Bushcare

How the capital infrastructure works program supports this outcome



12% of our capital infrastructure works program in 2022-23 was focused on projects for a sustainable and thriving environment.

Highlights of the program that were completed this year include:

- Cabarita Swimming Centre – electric heat pump
- Bayview Baths swim site
- Our sustainability program (net zero by 2030)

Key projects

Cabarita swimming centre - electric heat pump



An electric heat pump was installed at the Cabarita Swimming Centre, significantly lowering emissions from Council's operations, while reducing operating costs.

Solar panels



Solar panels were installed at four Council sites, further reducing emissions from operations.

- Five Dock Depot upgrade (15kW extra solar)
- Concord Oval (198kW)
- Five Dock Leisure Centre (pictured) (30kW)
- Cabarita Swimming Centre (45kW)

Increasing our tree canopy



Over 1,800 trees were planted across the City of Canada Bay in 2022-23. This includes trees on public open space and street trees.

Services and performance highlights

Service and performance highlights for our environmental teams are presented using the four key themes adopted in Council's Environmental Strategy:

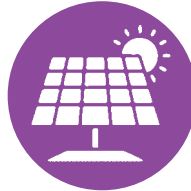
Connected To Nature



Resilient City



Resource Efficient Community



Leading By Example



Visit Council's website to read our Environmental Strategy.

Connected to nature



Biodiversity

- Volunteers contributed 2,000 hours of work to support local biodiversity during 70 Bushcare sessions.
- Coastal saltmarsh at Rodd Point saw a 35% increase

- in size and health due to on ground preservation works
- There were 365 residents who attended 14 biodiversity workshops and events
 - Council installed three new interpretive signs including a snap station to encourage citizen science monitoring of saltmarsh at Rodd Point.
 - Our social media biodiversity campaigns reached 104,000 people.

Urban canopy

- 157 people attended eight sustainability education workshops and a community planting day. Participants were educated about local wildlife and encouraged to enhance and support their habitat through native vegetation planting.
- Over 1,800 trees were planted in public parks and as street trees .



Hen and Chicken Bay Clean up at Five Dock.



- Mapping of the canopy in public open space commenced.
- Our social media campaigns about increasing our urban canopy reached more than 67,000 people.

Caring for our waterways

- Council currently has 17 active Love Your Place volunteer groups cleaning up areas throughout the City. This includes people who clean up creeks and foreshores.
- Council continued as host agency of the Parramatta River Catchment Group and supported the delivery of the Parramatta River Masterplan through several key events and activities including the

reopening of Bayview Park Baths in November 2022. We also participated in two Get the Site Right education and compliance campaigns this year to improve waterway health.

- Council maintained its gross pollutant traps and prevented 40 tonnes of pollution from reaching the Parramatta River.

Education and behaviour change

- A responsible dog ownership campaign in was delivered Halliday Park and Hen and Chicken Bay to protect Bar-tailed Godwits and engaged with 100 dog owners. Observations over the season saw a 35% decrease in the number of dogs off leash in the area.

Resilient City



Climate resilience

- Local roads suffered the consequences of yet more wet weather caused by a lingering La Niña event. During the year, we responded to localised flooding of roads, continued to repair potholes, and planned asset management to resource ongoing management of our road assets to withstand further impacts.
- Collaboration with the councils of greater Sydney continues through membership of the Resilient Sydney program.
- Work continued on the updating of our climate risk assessments and resilience framework.
- Delivery of projects specified in our Seawall Asset Management Plan continued. Where possible, the plan aims for seawalls to be renewed

as rock revetment walls that provide environmental habitat, protect foreshores from erosion, dissipate wave energy and enable future wall

height increases associated with rising sea levels. Council completed detailed design for Sisters Bay and Birkenhead Point, Drummoyne, Saltwater



Seawall at Armitage Reserve, Chiswick.

Creek and Exile Bay, Concord.

- The seawall at Armitage Reserve, Chiswick was naturalised. It was previously a concrete wall, now the water laps gracefully against a natural rock revetment which also allows for habitat for estuarine ecology.
- The newly established Canada Bay Floodplain Risk Management Committee has been meeting to study the flood risks in the Powell's Creek catchment, North Strathfield and Concord West, and the Exile Bay catchment in Concord.

Transport resilience

- During the year upgrades to seven bus stops were completed to improve accessibility.
- \$381,725 was spent on delivering projects in the Pedestrian Access and Mobility Plan.
- 120 metres of new shared path was completed.
- In June 2023, Council adopted a new Electric Vehicle (EV)

Strategy and Action Plan and its draft EV Charging Infrastructure Policy was placed on exhibition. Transition to EVs has potential to dramatically cut the carbon emissions and local air pollution caused by petrol and diesel vehicles, especially if recharged with renewable electricity. Filling up a car with electricity is also much cheaper than increasingly costly petrol and diesel and reduces the international supply chain risks of imported liquid fuel.

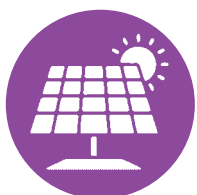
Education and behaviour change

- In April, Council hosted an EV Expo as part of the Concord Carnival Sustainable Saturday event. Council invited community members to comment on Council's EV Strategy and Action Plan which was on exhibition at the time. EV owners were on hand to share their experience

of driving an EV and display their own vehicles. Electric bikes and motorbikes were also displayed by a range of organisations and companies.

- Council's promotion of Emergency Ready Week reached over 2,300 people on our social media channels.
- Eight people attended the City Cycling with Confidence workshop and 12 people attended a bike tuning session.
- 40 people registered for the bike assessment and donation at Sustainable Saturday in Concord.
- Bike education events were also held at Goddard Park in Concord and Rodd Park at Rodd Point during the year. Participants learned about the East-West Cycleway and were provided with free bicycle safety information. A free bike tuning service was available, along with the option of making your own pedal-powered free smoothie. Over 120 people attended these events.

Resource efficient community



Waste

- Council implemented a Food Organics and Garden Organics (FOGO) service trial in Rhodes from October 2022. The service has a total of 20 buildings involved with 1,750 households. The trial will run for one year with results and final report scheduled to be submitted to Council in April 2024. To date, the service has diverted 36.6 tonnes of food and garden waste from landfill. 20 information sessions have been delivered, with more than

300 residents engaged.

- 4,970 users downloaded Council's waste and recycling app, specifically designed for City of Canada Bay residents. App users get their own

personal waste calendar, reminders for bin and bulky goods collections, and how to dispose of unusual items. There are also forms to report illegal dumping, damaged or



stolen bins, and missed bin collections.

- The total volume of illegally dumped waste removed from across the LGA was 32 tonnes, this represents a 57 per cent decrease on the baseline, due to the roll out of new enforcement messaging, improved education materials and deployment of a mobile CCTV trailer.
- More than 7,513 bookings for at home collection of household items for donation or recycling were made through our partners HomeCycle, RecycleSmart and The Bower House to Home Service.
- 134 worm farms and compost bins were distributed to help residents divert food waste from landfill as part of the Compost Capers program.
- The Community Recycling Centre had 6,532 visitors and recovered 290 tonnes of problem waste materials.
- 879 vehicles dropped off a total of 16,294 kilograms of waste at our E-Waste Drop-off Day.
- 713 visual bin audits were undertaken at multi-unit developments to inform and improve Council's education campaigns.



Mayor Tsirekas
at the 2022
Keep Australia
Beautiful NSW
Awards



Education and behaviour change

- Council's Apartment Recycling Program provided 74 buildings with new bin signage and recycling bags to carry recycling. Among these buildings there was a 34.95% reduction in recycling contamination when officers reaudited the building after the interventions were implemented.
- The total volume of illegally dumped waste removed from across the LGA was 32 tonnes, representing a 57 per cent decrease on the baseline, due to the roll out of new enforcement messaging, improved education materials and deployment of a mobile CCTV trailer.

Energy and emissions

- Carbon emissions from the City of Canada Bay community were 702,397 tonnes, a reduction of 10.5 per cent compared to the baseline year (2016-17).
- Across the City of Canada Bay, capacity of rooftop solar installations increased to 25,704kW – 3,636 houses and buildings now have solar.
- Four strata committees received solar feasibility/energy audits on their apartment buildings with the following savings identified: 302,425 kWh, \$59,083 and 317 tonnes p.a. of carbon emissions.
- Four workshops were delivered in partnership with Inner West Community Energy, attracting 40 local residents and resulting in six households installing a total of 53.965kW of solar.



Leading by example



Energy and emissions

- In 2022-23, carbon emissions from Council operations were 1,693 tonnes, 77% less than the baseline year.
- From 1 July 2022, Council purchased 100% renewable grid electricity from solar farms at Nevertire, Moree and Hillston.
- Council also generates from roof-top solar Council buildings, reducing the amount of electricity purchased from the grid.
- In the period Jan 2022 to June 2023 Council more than doubled the capacity of its rooftop solar generation fleet, adding 325kW rooftop solar across four buildings, Five

Dock Depot, Concord Oval (two systems), Five Dock Leisure Centre and Cabarita Pool. This brings our total generation capacity to 572kW.

- Council installed heat pumps and solar at Cabarita Swimming Centre. Electrifying pool operations is expected to reduce Council's overall gas use by about 50%. Electric heat pumps are the most efficient way to heat water, producing approximately three to six units of heat for every unit of electricity used. They're also cheaper and cleaner to operate than gas.

Water

- Potable water use in Council operations was 119,935 kilolitres, a 42 per cent reduction compared to the baseline of 207,874 kilolitres in 2013.
- The Cintra stormwater harvesting scheme produced 44 million litres of recycled

water for irrigation of Council golf courses and playing fields.

Fleet

- Carbon emissions from fleet were 796 tonnes, a reduction of 10% compared to 888 tonnes in 2017-18.
- In line with Council's fleet vehicle replacement program, six electric vehicles were added to Council's light vehicle fleet in 2022-23, along with 20 hybrid vehicles.

Sustainable procurement

- Four Council sites received new solar systems in Council's capital works plan. Rooftop solar cuts electricity bills by reducing the amount of electricity purchased from the grid.
- An electric heat pump was installed at Cabarita Pool in March 2023.
- Crumbed rubber tyres, crushed glass, and reclaimed asphalt materials were used in our road renewal programs.



Council Civic Centre solar panel installation.



Net Zero target

-77%

Reduction in emissions compared to baseline. More than three-quarters of the way there.



Renewable electricity

100%

Renewable electricity from the grid.



Rooftop solar

+325kW

Rooftop solar on Council buildings, total now 572kW.



Water usage

-42%

Reduction in baseline for potable water use.

44 million litres

Recycled water used for golf courses and playing fields.



Electrical Car fleet

-10%

Reduction in emissions compared to baseline.

+6

New EVs

The year ahead

- Drummoyne Swimming Centre electric heat pump and solar panels to be installed.
- Naturalisation of Saltwater Creek canal and Exile Bay seawall.
- Deliver environmental sustainability initiatives focussed on:
 - Energy efficiency and solar implementation.
 - Outcomes from Council's Electric Vehicle (EV) Strategy and Action Plan.
 - Litter and illegal dumping.
 - Promoting sustainable food for vulnerable residents.
 - Increasing environmental community grants funding for eligible organisations.
- Projects which support the Climate Resilience Framework and adaptation plan focusing on climate risk including water sensitive urban design.
- Increased resources to expand tree maintenance and management services.
- Enhanced programs that focus on flora and fauna and biosecurity obligations outlined in Council's updated Biodiversity Framework.





DIRECTION 3

Vibrant Urban Living

*Celebration at
The Connection, Rhodes.*

Community outcome

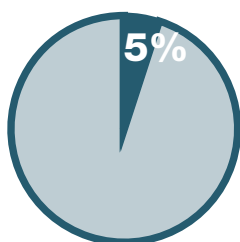
Our local villages and town centres are welcoming and active community hubs with opportunities to participate in varied arts, cultural and creative activities. Our City is welcoming and supportive of business and the local economy is strong. The built environment respects the unique character of our neighbourhoods and supports the needs of our growing community.



Council services supporting this outcome

- Strategic planning
- Statutory planning
- Building certification and compliance
- Place management and events
- Cleansing services for public areas
- Law enforcement and parking

How the capital infrastructure works program supports this outcome



5% of our capital works program in 2022-23 was designated for the public domain design of the Victoria Road precinct in Drummoyne. This was our major capital infrastructure works project for vibrant urban living in 2022-23.

Key projects

Ferragosto festival



Council presented Italian street festival, Ferragosto, in Five Dock for its 25th year. The event, held in August 2022, featured over 150 food, wine and merchandise stalls, free children's rides, cooking demos, live music by Italian artists and performances from local dance and performing arts schools.

The event was attended by over 100,000 people.

Reconciliation Action Plan



The City of Canada Bay is committed to recognising and celebrating Aboriginal and Torres Strait Islander cultures and the heritage of its area, and in particular the Wangal people of the Eora nation.

Developed in consultation with First Nations peoples and organisations, the plan includes over 50 actions Council will take to progress reconciliation based on the themes of relationships, respect, opportunities, and governance.

The plan was adopted by Council in June 2023.

Law enforcement and parking



Council's Law Enforcement team works to enforce and ensure compliance with the Companion Animals Act 1998 throughout the City of Canada Bay.

During 2022-23, 28 cats and nine dogs entered our care by being lost or abandoned.

Animals are returned to their owners or rehomed as much as possible.

Services and performance highlights

Strategic planning

Our Strategic Planning service is in place to undertake planning for well-designed sustainable and resilient places and spaces.

This year's service highlights include:

- Local Planning Studies for precincts adjacent to the three future Metro West Stations within the LGA were endorsed by Council in May 2023. The studies combine community input with technical analysis and will be used to guide future development.
- The City of Canada Bay continued to advocate to and influence State Government decisions and directions for population growth, infrastructure and service provision.
- A range of changes were initiated to amend the Canada Bay Local Environmental Plan (LEP) and Development Control Plan (DCP) to implement the Local Strategic Planning Statement (LSPS). These include:
 - o A Planning Proposal to rezone land at 160 Burwood Road, Concord (the Bushells site) was endorsed by Council in March 2023. The Planning Proposal will facilitate the redevelopment of the site and the delivery of a new foreshore park.
 - o A Planning Proposal to rezone land within Stage 1 of the Parramatta Road Corridor Urban Transformation Strategy was gazetted in December 2022. The finalised Local Environmental Plan and supporting controls will guide future development in the corridor.
 - o A Planning Proposal to



permit indoor recreation facilities on certain land in Mortlake was endorsed by Council in May 2023. The Planning Proposal will enable gyms and other recreation related uses to occur with development consent.

- Submissions have been made in relation to a number of State Government initiatives including the draft Place and Design SEPP, the proposed increase to BASIX standards, the Six Cities Region Discussion Paper and planning proposal reforms.
- The City of Canada Bay successfully transitioned all mapping associated with the Canada Bay Local Environmental Plan 2013 to digital maps enabling integration with the NSW digital viewer.
- 1,832 Planning Certificates were processed and issued. The Certificates provide information on planning controls and development restrictions applying to land

within the LGA.

- Council's Heritage Advisor provided advice to staff and residents on heritage related matters. Heritage advice was provided on 166 Development Applications and 47 Maintenance and Minor Works Applications. A total of 16 Heritage Grants for local conservation works were issued to landowners to a value of \$30,500.

Statutory planning

The Statutory Planning team work towards ensuring a well-planned and constructed built environment through implementation of Council's planning framework.

Service highlights include:

- Working on the Faster Local Approvals Grant (FLAG) project to bring down development assessment processing time.
- There were seven Local Planning Panels meetings held this financial year and the Panel determined 17 matters. Local Planning Panel agendas were published at least two

weeks prior to the meeting date. Minutes of the meeting were published within two days of the meeting being held.

Building certification and compliance

The Building Certification and Compliance team performs the assessment, investigation, certification and enforcement of laws, regulations and policies for developments and land-use activities within the City of Canada Bay to ensure their compliance, health, safety and amenity.

Highlights for this service include:

- There were 1,568 audits as a result of unauthorised works and uses.
- Council issued 71 Notices and Orders, and 54 Penalty Infringements for unauthorised works and uses during this period.
- Legal proceedings were instigated against several properties as a result of unauthorised works with the highest court-imposed penalty resulting in a fine of \$32,000.

Place management and events

The Place Management team implements a multidisciplinary approach to the process of making places better. This is achieved through cultural and economic development, community engagement, fundraising, tourism and events that deliver a higher level of social, economic and environmental outcomes throughout the City of Canada Bay.

Highlights for the year include:

- Leading the development of the Reflect Reconciliation Action Plan which was adopted in June 2023.
- Driving creation of a principles-based Place Management

Framework to assist in maintaining the vibrancy of our local centres. The framework was adopted by Council in June 2023.

- 56 community events delivered or supported with attendance of approximately 140,000 people.
- 10 public art installations created and a new gallery space established at Concord Oval.
- 22 Christmas programs implemented.
- Installation of 254 individual banners in sets of three or four in 12 locations across the city.
- 79% of people surveyed at our events reported their experience as 'excellent' or 'good'.



Artists at the Concord West tunnel mural.

Cleansing services for public areas

The Cleansing Service team provides routine and reactive public area cleansing which includes street cleaning, street sweeping, removal of litter, emptying and maintaining Council's public litter bins and the cleaning of Council's toilets and amenity facilities in public

areas. The service also operates the Community Recycling Centre in Five Dock.

Highlights of the service in 2022-23 include:

- The Cleansing Service team received and began operations with four new utes that are fitted with pressure washing equipment to keep our public amenities clean.

Law enforcement and parking

The Law Enforcement and Parking team investigates and ensures compliance with regulatory and compliance laws, parking and companion animal issues, and liaises with and educates the community on the regulatory framework.

Highlights from this year's operations include:

- During the reporting period the team increased enforcement activity within school zones to improve the safety of children, construction sites to prevent sediment from entering waterways, and also targeted trolley abandonment within public places.

The year ahead

- East West Regional Cycleway.
- Improved lighting at pedestrian crossings.
- Use of expanded town centre and footpath sweeping resources to support amenity and vibrancy of town centres.
- Deliver Council's festival and events program.
- Deliver the following commitments under State Government-led strategies:
 - Prepare background studies for Stage 2 of the Parramatta Road Corridor
 - Prepare Planning Proposal and draft Development Control Plan for Stage 2 of the Parramatta Road Corridor
 - Prepare Masterplan and supporting studies for precincts surrounding Metro stations.
 - Engage and apply increased resources to augment the Faster Local Approvals Grant (FLAG) project which is reducing assessment times for Development Applications.

Rhodes waterfront.



Ferragosto street parade, Five Dock.







DIRECTION 4

Infrastructure and Transport

Foreshore upgrades at McIlwaine Park, Rhodes.

Community outcome

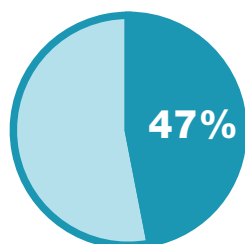
Traffic and parking are managed well to improve road and pedestrian safety and minimise congestion and there are now more opportunities to walk, cycle and use public transport. Our public assets – including parks, seawalls, roads and cycleways – are in great condition



Council services supporting this outcome

- Traffic and transport
- Road maintenance services
- Protection and restoration of Council infrastructure
- Infrastructure projects and delivery
- Strategic Asset Services and Innovation
- Building Asset Services
- City Projects
- Project Management Office

How the capital infrastructure works program supports this outcome



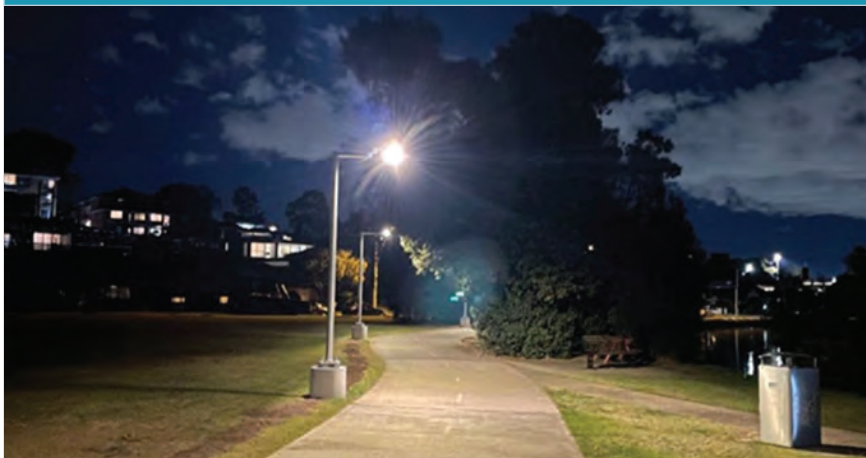
47% of our capital works program in 2022-23 was spent on infrastructure and traffic projects.

Highlights of the program that were completed this year include:

- Annual Footpath Renewal Program
- Annual Regional Roads Program
- Pedestrian Crossing Safety Improvement Program
- Road Resurfacing Program
- Roads to Recovery Program

Key projects

Lighting



Council installed lighting to improve foreshore accessibility along Five Dock Bay in Russell Park, Drummoyne. These state-of-the-art lights and poles allow for future dimming and switching off in order to minimise the impact on local ecology.

Living seawalls



Seawalls protect the City of Canada Bay foreshore as well as provide habitat for estuarine invertebrates. In addition to providing living seawall tiles along the foreshore at McIlwaine Park in Rhodes, the seawall at Armitage Reserve in Chiswick was also naturalised.

Road maintenance program



The \$11.8 million road maintenance and renewal program was completed. The program included \$5.5 million on road resurfacing.

Crumbed rubber tyres, crushed glass and reclaimed asphalt materials were used in our road renewal programs.

Services and performance highlights



Church Street shared space, Drummoyne.

Traffic and transport

The Traffic and Transport team work to achieve safe and efficient operations of traffic and transport on the roads, footpaths and cycleways in the City of Canada Bay.

The team also manage the Local Traffic Committee which held 11 meetings.

Program highlights for the team include:

- Consultation commenced on a proposed new Permit Parking Scheme in Five Dock.
- Seven bus stops upgraded.
- A new pedestrian crossing was installed on Brent Street in Russell Lea and the pedestrian crossing on Tranmere Street in Drummoyne was upgraded.
- Six safety inspection clinics for child car seats were held with 209 participants and 301 car seats checked between them. After each clinic an evaluation report is completed which enables improvements to be

made to the conduct of future clinics. Changes to the clinics included doubling the number of available technicians and extending the length of time for each fitting so technicians were able to teach participants how to correctly adjust their seats in the future.

- Council's Road Safety Officer organised for the Rotary Club of Young to attend the Council's Depot over two days in June 2023 to facilitate driver training with the use of their Driver Training Simulator, a machine that engages participants in a realistic driving scenario that tests their driving skills under stressful simulations. A total of 42 participants completed one of the two modules on offer which simulated driver distraction and drink driving. Feedback from 39 participants reported the simulation was beneficial in raising awareness of the impacts of distractions or alcohol while driving.

Infrastructure projects and delivery

The Infrastructure Projects and Delivery team plan and deliver renewal projects and capital works improvements for best practice management of Council's road reserve infrastructure assets. The team also investigates and prepares designs for capital works projects associated with roads, cycleways, footpath and traffic facilities

Service highlights:

- \$8 million worth of capital and renewal works were delivered to improve local road infrastructure including pedestrian crossings, kerb and gutter upgrades, and road resurfacing.
- To meet the needs of the Asset Management Plan for Road and Transport Assets, about 7.5 kilometres or 60,000m² of road resurfacing was undertaken at a cost of \$5.5 million in the reporting year.

- \$633,000 was spent to replace over three kilometres of damaged footpath identified in the recent footpath condition audit.

Strategic Asset Services and Innovation

The Strategic Asset Services and Innovation team provide strategic asset services and systems to support the provision of Council's assets to the community. The team undertake asset and operational management of stormwater, seawalls, floodplains and marine assets, and City poles and lights to ensure optimal service to the community. They also manage the Sydney Metro interface to ensure the assets constructed in the public domain are suitable.

Highlights for this service include:

- Installation of state-of-the-art lighting along the Five Dock Bay shared path in Russell Park, Drummoyne.
- Detailed designs of seawalls were completed for Sisters Bay and Birkenhead Point in Drummoyne, and Saltwater Creek and Exile Bay in Concord.
- The seawall at Armitage

Reserve in Chiswick was naturalised.

- Continued participation in the LED roll out for street lighting.
- Pedestrian crossing lighting upgrades were undertaken at the intersection of Davidson Avenue and Claremont Lane, North Strathfield, and at Everton Road adjacent to Strathfield Station.

Building Asset Services

The Building Asset Services team coordinates building asset management of Council owned, leased and licenced properties to ensure that they are accessible and fit for purpose.

Service highlights:

- Installation of solar panels on four Council sites.
- Completion of the Accessible Building Program with the upgrade of accessible signage at several community centres.
- Completion of the design for accessible toilets at Drummoyne Community Centre to be constructed in 2023-24.

City Projects

The City Projects team delivers

capital infrastructure works that are of high value and/or require long term planning to implement.

Highlights include:

- Completion of the Concord Oval Community and Sports Precinct, Queen Elizabeth Park Playground upgrade and Bayview Park Baths.

Project Management Office

The Project Management Office operates at a strategic level. It oversees the development and maintenance of Council's Project Management Framework, providing project management guidance and strategic support for the successful delivery of Council's capital works program.

Highlights this year include:

- Being recognised as finalists in the 2023 NSW Local Government Excellence Awards Special Project Initiative – population under 150,000 for the 'Transforming Project Management at the City of Canada Bay' project.
- Utilising the new project management software system for the first full year of capital infrastructure works reporting.



Community members at Concord Oval Recreation Centre

The year ahead

- \$13.7 million of local road improvements
- \$400,000 for upgraded lights at pedestrian crossing
- Implementation of the Five Dock Parking Permit Scheme
- Drummoyne Traffic Scheme
- McIlwaine Park River Activation Project, Rhodes
- \$200,000 grinding program for pedestrian safety
- Sydney to Parramatta foreshore link
- Increased footpath maintenance targeting trip hazard reduction
- Increased resources to maintain and renew drainage assets identified through Council's stormwater pipeline CCTV inspections
- Use of increased resources for maintenance and management of buildings to achieve target levels of service identified in the building asset management plan
- Increased resources for strategic traffic management, resulting in improved delivery of traffic management outcomes.





Community waste education through on truck awareness artworks.



DIRECTION 5

Civic leadership

Council staff at Concord Community and Sports Precinct meeting rooms.

Community outcome

Council leads the way with ethical and effective decision-making to ensure a sustainable, financially secure, and resilient future for our City. It is easy for people in the community to hear more about what Council is doing and to get involved in decisions that affect them. Our community's quality of life is improved by judicious use of smart technology.



Council services supporting this outcome

- People and Culture
- Executive and Councillor support
- Media and Communications
- Community Engagement
- Governance
- Customer Service
- Records Management
- Risk Management
- Financial Management
- Information Systems
- Business Improvement and Corporate Strategy
- Property Strategy and Leasing
- Procurement and Fleet

Services and performance highlights

Workplace Health Safety and Wellbeing (HSW)

The Health Safety and Wellbeing team works across the business to create a safe and caring work environment for everyone at the City of Canada Bay.

Highlights of the service include:

- Launching the Headspace app for all staff and their families. The app assists in our workforce being more focused and productive through meditation and mindfulness.
- Flu injections were offered to all Council employees between April – June 2023 with an uptake by 114 staff.
- A total of 12 Respectful Workplace Officers were recruited and trained in 2022. The job of a Respectful Workplace Officer is to be the first point of contact for employees in reporting incidents and in helping affected employees access the help they need.
- In addition to the staff of the People and Culture team, 25 people were trained as Mental Health First Aiders. Mental

Health first aid is the help given to someone developing a mental health problem, experiencing a worsening of a mental health problem or in a mental health crisis.

Executive and Councillor Support

The Executive and Councillor Support team delivers ceremonies and administration that results in the community, Councillors and visiting delegations being well informed, feeling welcomed and valued as part of the City of Canada Bay.

Highlights of the year include:

- There were 15 citizenship ceremonies held between July 2022 and June 2023, with 750 conferees. Conferees came from many different countries to join us here in the City of Canada Bay. The largest groups of people were from:
 - o India: 15%
 - o United Kingdom: 11%
 - o China: 10%
- Civic events hosted include:
 - o An event in July 2022 at Canada Bay Club to award successful applicants to Council's Community

Funding Program via its three streams: Community Grants, Community Sponsorship and Small Environmental Grants for Schools.

- o A community stakeholder event in October 2022 to celebrate our new Concord Oval Function Room, named the Canadian Exiles Room.
- o The 2022 Sustainability Awards which were held in September 2022 at Rhodes Phoenix Restaurant.
- o A celebration for the 10th anniversary of the Concord Community Garden, held in October 2022 at the Concord Community Centre.
- o A Small Business Month event held in November 2022 in the Concord Oval function rooms. A total of 75 businesses attended the event which was jointly hosted by the Majors Bay Chamber of Commerce and the Rhodes Multicultural Community Association.
- o The 10th anniversary celebration of Harry's Shed, a Men's Shed organisation located in Concord Community Centre in April 2023
- o A fundraising event in honour of the late Marcus Prentice was held at Aqua Luna Restaurant in May 2023. \$26,000 was raised for The Big Issue organisation and the event was attended by local businesses and community members.

Media and Communications

The Media and Communications team promotes and informs the community of Council's services and operations. The team uses various communication channels and also provides graphic design



International Women's Day, Cabarita.

services for Council.

Service highlights for this team include:

- Monthly publication of Council's newsletter, City of Canada Bay News. The newsletter includes two 'bumper' extended editions in July and December. A triannual Rhodes newsletter was also produced and distributed. During 2022-23 Council produced and distributed 376,800 copies of City of Canada Bay News across 11 editions and 30,600 copies of Good Living @ Rhodes across three editions.
- Council's social media platforms continue to grow and engage our community, with over 4.9 million impressions of Council's Facebook content and 764,000 views on Council's Instagram platform. Council's media team also continued development of the City of Canada Bay corporate website, building a more user-friendly space where residents can find all the information about Council services they need.
- The media team worked across Council and with other Government and community stakeholders to develop

hundreds of stories and pieces of content for traditional and digital communication channels.

Community Engagement

The Community Engagement Coordinator delivers deliberate, transparent and inclusive community engagement activities that enable the community to confirm community priorities and expected levels of service with Council.

Service highlights this year:

- Membership of the online community engagement platform, Collaborate Canada Bay, has grown by 12% to 8,224 members.
- 4,104 submissions were received from 81,733 visitors to Collaborate Canada Bay.
- The team completed 57 consultation campaigns.
- 54 staff received community engagement training, including how to effectively utilise Collaborate Canada Bay and how to implement Council's Community Engagement Strategy, that was adopted in September 2022.
- Youth engagement continues with 85 young people getting involved with the Concord Nights event, 15 young

participants signing up to get involved in planning for the Cabarita Park Playground, and early engagement on the 2023 Ferragosto youth event program with over 40 submissions.

Governance

The Governance team oversees the management of processes and protocols in Council's formal decision-making that ensures it fulfils its legal, financial and ethical obligations.

Highlights for this team include:

- Management and administration of business papers and attendance at 11 Ordinary Council meetings and one Extraordinary meeting.
- Administration for 18 Councillor workshops.

Risk management

The Risk Management team develops, implements and manages Council's Risk Management Framework and the management of Council's insurance function inclusive of general insurance renewals and insurance claims.

Highlights this year include:

- An update of the Risk Management Framework including plans to bring a new Enterprise Risk Management System online in 2023-24.
- A street tree risk assessment was conducted on 1,100 camphor laurel (*Cinnamomum camphora*) trees with a ranking given for 2023-24 tree removals.

Customer Service

Council's Customer Service team delivers a centralised customer service centre at the Civic Centre in Drummoyne, providing information, consultation and other services to customers via the front counter and call centre. The Drummoyne Customer Service Centre is open Monday to Friday





from 8:30am–4pm. A face-to-face customer service centre also operates at Concord Library every second Wednesday from 12:30–3:30pm. Calls from the community are answered 24 hours a day, seven days a week, with an out-of-hours service taking the calls when the Customer Service Centre is not open.

- In 2022-23, our Customer Service team managed:
 - o 48,290 calls
 - o 4,216 online chats
 - o 6,248 visitors to our Customer Service Centre in Drummoyne
 - o 5,167 parking permits processed and issued.
- Other highlights of the Customer Service Centre this year include working with the Information Systems and Building Services teams to improve the customer wait times in the NSW Department of Planning Portal as well as the implementation of an automated reminder process for permit renewals.

Records Management

The Records Management team ensures that Council's records are safe and secure to support the delivery of quality services to the community. They manage systems that include access, retrieval, storage and disposal of Council records in accordance

with legislative requirements.

In 2022-23, the team:

- Processed 796 formal and informal Government Information Public Access (GIPA) applications and provided 100% of them within legislative timeframes.
- Continued to digitise development application documents, with 1,420 files digitised in the last financial year.

Financial Management

The Financial Management team control the day-to-day financial operations of Council as well as corporate accounting to maintain financial sustainability.

Highlights this year include:

- Updating the Long-Term Financial Plan which was adopted by Council in November 2022 after a period of consultation with the community between August and October.
- Managing Council's Investment Portfolio to achieve returns of \$3.9 million compared to \$1.2 million in the year prior.
- Established arrangements with Revenue NSW to support Council's debt collection activities.

Information Systems

Council's Information Systems team is responsible for

development and maintenance of effective, reliable, secure and innovative information systems to support all our customers and community.

Highlights for this team include:

- Keeping operational risk management front of mind in order to support all frontline staff to deliver services to the community.
- Uplifting Council's information and communication technology (ICT) governance by endorsing the Information Technology Policy Framework, Information Security Policy, Cyber Incident Management Response Plan and ICT Acceptable Use Policy.

Corporate Strategy and Business Improvement

The Corporate Strategy and Business Improvement team deliver the Integrated Planning and Reporting (IP&R) Framework to involve the community in decisions about the future of the City and implementing strategic business improvement projects.

Highlights include:

- Adoption of the Delivery Program 2022-2026 and Operational Plan 2023-24 in June 2023.
- Publication of three IP&R reports, namely two performance reports (January to June 2022 and July to December 2022) and the State of the Bay Annual Report for 2021-22.

Property Strategy and Leasing

The Property Strategy and Leasing team coordinates the operational and strategic management of Council owned properties. The team negotiates and manages leases and licences for commercial, community and sporting group tenants who access Council owned assets. They are also responsible for

road closures, easements, road dedications, and footpath dining, as well as strategic property functions including acquisition, disposal, management of Council's Affordable Housing portfolio, and assessment of voluntary planning agreements.

Service highlights include:

- Assisting with the Redevelopment of Concord Oval and facilitating the leasing strategy to successfully tenant the Wests Tigers, West Harbour Rugby, and the oval café.
- Following a five-year period of vacancy, the property team facilitated the long-term lease and fit out of the former bowling club in Five Dock.
- The team facilitated the capital works program for Council's 26 affordable housing units. The program addresses maintenance issues, ensures the assets are compliant and meet the required standards.

Procurement and Fleet

The Procurement and Fleet team lead staff on procurement, maintaining probity and value for money through auditable processes. The team manages Council's equipment stores, including personal protective equipment supplies. They also manage the ongoing maintenance, operation and replacement of Council's fleet



vehicles and plant equipment.

Highlights of this service include:

- Council adopted a Modern Slavery Prevention Policy on 29 March 2023. It establishes Council's commitment to mitigate the risk of Council's operations causing, involving or contributing to modern slavery, and minimise the risk of procuring from suppliers that do not demonstrate a commitment to help Council meet its obligations. The Policy also identifies the steps to be taken to achieve these and the roles and responsibilities of officers involved in the prevention of modern slavery in procurement.
- 32% of Council passenger vehicles are now Hybrid, with six electric vehicles also part of the fleet.
- Council's workshop has been updated to ensure a safe and sustainable work environment. Council continues to recycle old oils and tyres and divert as much waste as possible from landfill.

The year ahead

- Expand Council's internal audit program and develop and implement systems for improved tracking of audit recommendations.
- Identify and implement priority business improvements.
- Development of a transition plan for Council's fleet as part of the net zero emissions strategy.



Drummoyne locals at the Formosa Street shared space.



Council's main administration building, located on Marlborough Street, Drummoyne.



City of
Canada Bay

Customer Service
Council Chambers
Office of the Mayor
Administration
Building

GOVERNANCE



This section of the report provides information about our elected representatives and the Council organisation that delivers works and services.

OUR COUNCIL

The City of Canada Bay Councillors play an essential role in community leadership and democracy. They listen to community aspirations and represent community views at Council meetings.

Decision making

The City of Canada Bay Council operates in accordance with the responsibilities established by the Local Government Act 1993, as well as in accordance with the community's aspirations contained in the Community Strategic Plan: Our Future 2036.

Key principles

- Strong and effective representation, leadership, planning and decision-making.
- Providing best possible value for residents and ratepayers.
- Planning strategically using the Integrated Planning and Reporting Framework to meet the needs of our diverse community.
- Achieving effective, efficient services and continuous improvements using the

Integrated Planning and Reporting Framework

- Working with others to achieve desired outcomes for the community.
- Providing sound financial and asset management.
- Acting fairly, ethically and without bias in the interest of the local community.
- Actively engaging with the community.
- Considering social justice principles, the diversity of local community needs, ecologically sustainable development principles, impacts on future generations and transparency in decision-making.
- Providing a consultative and supportive working environment for staff.



COUNCIL'S ROLE

Council is responsible for representing the interests of the City of Canada Bay community and delivering local services and infrastructure. Through implementation of the Integrated Planning and Reporting Framework, Council makes sure that the community's shared vision and aspirations are documented and that all Council functions are in place to meet these aspirations.

Engage

Council is committed to engaging with the community on key matters. Engagement may take the form of community reference groups for major projects, workshops and forums for community strategic plans and land use planning, and consultation on draft policies.

Collaborate

Council shares responsibility for delivering services and projects that contribute to the achievement of the community's vision and aspirations. Partnerships and collaboration with the State and Federal Government, local community groups, business and industry groups, and residents help to inform our work and achieve the best outcomes for the community. Collaboration may take the form of formal partnership agreements, joint agreements and memoranda of understanding and less formal relationships as we all work together to achieve common goals.

Educate

In the interests of good governance, Council has an important role in the education of the community and other

stakeholders to enable informed participation in the development of strategic planning, urban design, transport, environmental management practices, resource recovery and waste management.

Regulate

Council has a statutory responsibility to implement legislative provisions including development assessment controls, tree preservation, health and safety controls, waste

management and other state government requirements.

Deliver

Council delivers the services, facilities and infrastructure required to meet the community vision and aspirations contained in the CSP. This is done through implementation of the Delivery Program and Operational Plan, as informed by the Resourcing Strategy.



YOUR MAYOR AND COUNCILLORS

Joseph Cordaro
Councillor

The City of Canada Bay has nine elected Councillors, including a popularly elected Mayor.

Each of our Councillors are active members of the community and are committed to creating an inclusive, versatile, and welcoming City for residents, businesses and visitors alike.

The following Councillors were elected on 4 December 2021. They will serve until the next election which is scheduled for September 2024.



Anthony Bazouni
Councillor

Julia Little
Councillor



**Stephanie
Di Pasqua**
Deputy Mayor

**Charles
Jago**
Councillor

**Michael
Megna**
Councillor

**Angelo
Tsirekas**
Mayor

**Carmel
Ruggeri**
Councillor

**Andrew
Ferguson**
Councillor

CITY OF CANADA BAY COUNCILLORS



Angelo Tsirekas
Mayor

Angelo has served on Council since he was first elected in 1995. He was first elected Mayor in 2002 and again as popularly elected Mayor in elections of 2004, 2008, 2012, 2017 and 2021.



**Deputy Mayor Councillor
Stephanie Di Pasqua**

Stephanie was elected to Council in 2017 and has held the role of Deputy Mayor since January 2022 having been re-elected as Deputy Mayor in September 2022. A lifelong resident, Stephanie is a strong advocate for her community and has been involved in lobbying State and Federal governments about vital issues concerning our area.



**Councillor
Anthony Bazouni**

Anthony was elected to Council in December 2021. He has lived and worked in the City for many years, including more than 23 years as a local lawyer.



**Councillor
Charles Jago**

Charles is a long-time resident of the area who was first elected to the Council in 2017. His professional experience spans information technology, the energy industry, adult education, and government and community development.



**Councillor
Julia Little**

Julia has served on Council since 2017 and, together with her husband and young children, is an active member of the local area. She is a media and communications specialist with experience working in the Commonwealth public sector.



Councillor
Joseph Cordaro

Joe was elected to Council in December 2021.

He and his family have lived in the area for more than 30 years and enjoy the vibrant, multicultural and multi-generational community.



Councillor
Andrew Ferguson

Andrew was first elected to Council in 2017.

He and his family have lived in the area for the past 30 years, and he is committed to equity, social justice, heritage and environmental sustainability.



Councillor
Michael Megna

Michael previously served as Mayor and Deputy Mayor of the former Drummoyne Council and as Deputy Mayor for one term following his election to the City of Canada Bay in 2004.

Michael is now serving his eighth four-year term and has represented his community for over 30 years.



Councillor
Carmel Ruggeri

Carmel was elected to Council in 2021. Carmel has lived in the City all her life and is passionate about supporting the local community and spirit.

She has operated a business locally, and many people would recognise her from her food walking tours around Five Dock and Concord.

COUNCIL MEETINGS

The City of Canada Bay Council held eleven ordinary meetings in 2022-23 and one extraordinary meeting.

Ordinary Council meetings were held on the third Tuesday of each month (except January) in the Council Chambers at the Civic Centre in Drummoyne.

Meetings are live streamed on Council's Facebook and recordings of meetings are available on Council's website.

Meeting principles

Council has a Code of Meeting Practice established under s360 of the Local Government Act 1993. The Code contains principles for the conduct of Council and Committee meetings. These principles describe the following parameters for Council meetings and committees:

- Transparent
- Informed
- Inclusive
- Principled
- Trusted
- Respectful
- Effective
- Orderly.



Majors Bay Road, Concord.

COUNCIL COMMITTEES, EXTERNAL BODIES AND ORGANISATIONS

The following are the Council committees, external bodies and organisations, whose membership includes Council representatives.

City of Canada Bay Audit, Risk and Improvement Committee

Provides independent assurance and assistance to the City of Canada Bay on risk management, control, governance, and external accountability responsibilities. Meets quarterly with two Councillor representatives.

City of Canada Bay Access and Inclusion Committee

Provides advice to Council on the development, implementation, monitoring and review of policies, strategies and actions to improve access and inclusion of people with disabilities. Meets quarterly with one Council representative.

City of Canada Bay Arts and Culture Committee

Established to strengthen communication and engagement between the arts community and Council for the strategic development and improved delivery of arts and culture activities across the City of Canada Bay. Meets quarterly with Mayor, or Mayor's delegate, and one other Councillor as representatives.

City of Canada Bay Environmental Advisory Committee

Reviews programs designed to implement sustainable development at a local level. Meets six times annually with two Councillor representatives.

City of Canada Bay Playgrounds Advisory Committee

Established to assist Council in implementing the Let's All Play Strategy. Meets quarterly with two Councillor representatives.

City of Canada Bay Traffic Committee

Consists of local State Members of Parliament, Police, RMS and Council representatives who meet to discuss, examine and recommend to Council actions to be taken on traffic issues raised. Meets monthly with one Councillor representative and one alternate.

Community Association Forum

Provides an opportunity for issues that are common to a number of Community Associations to be raised and discussed with Council. Meets quarterly with Mayor, or Mayor's delegate, and one other Councillor as representatives.

Drummoyne Community Centre Committee

Provides knowledge and information sharing to ensure continuous improvement of community programs and services, and makes program and service decisions based on best outcomes for the community. Meets monthly with two Councillor representatives.

Drummoyne Oval Event Advisory Group

Scheduled to meet quarterly with a focus on securing the best events for Drummoyne Oval. Mayor and one other Councillor as representatives.

Floodplain Risk Management Committee

Established to better manage the community's risk and loss associated with flooding and provide Emergency Management Planning. Meets quarterly with Mayor, or Mayor's delegate, and one other Councillor as representatives.

Kokoda Track Memorial Board

Considers issues relating to the Kokoda Track at Concord West with a view to providing a lasting memorial and educational tool and to provide improved access to the hospital. Meets bi-monthly with the Mayor as representative.

NSW Public Libraries Association

Represents the concerns of Local Government libraries in NSW to the State and Federal Governments in Local Government forums and, where appropriate, other bodies and the wider community. The group holds three general meetings annually and one AGM with one Council representative.

Parramatta River Catchment Group

Manages the ongoing health of the Parramatta River and its catchment. Meets quarterly with the Mayor, or Mayor's delegate, and one other Councillor as representatives.

Rhodes Community Committee

Established to strengthen communication and engagement between the Rhodes community and Council for the strategic development and improved liveability of the Rhodes peninsula (including Rhodes and Liberty Grove). Meets quarterly with Mayor, or Mayor's delegate, and one other Councillor as representatives.

Southern Sydney Regional Organisation of Councils

Provides a forum for the exchange of ideas between member Councils, and an interface between government, other Councils and key bodies on issues of common interest. Meets three times per year with the Mayor and one Councillor representative, with two Councillors in place as alternatives.

OUR ORGANISATION CORPORATE VALUES

**We empower
our people**

**We act
with integrity**

**We work
together**

**We are
respectful**

**We
innovate**

The City of Canada Bay is a values driven organisation. Our values are not just about how we function within the organisation, they weave through all of the work that we do for the community. The values form a central element of individual performance agreement with every employee at Council. They are our mode of operation and key to our success.



EXECUTIVE TEAM

The organisation was restructured to better align with the Community Strategic Plan: Our Future 2036 and to ensure that our primary focus is on our customers.

Our new structure places the customer at the centre of everything we do and ensures our service delivery is supported by the right people, great communication and approachable leadership within a framework of accountability.

Our corporate structure now includes four directorates:

- Community, Culture and Leisure
- Environment and Planning
- City Assets
- Corporate Services and Strategy.

The General Manager is responsible for the day-to-day management of the directorates, overall operation of the organisation and for ensuring the implementation of the decisions of Council. The Directors assist the General Manager in the development of long-term strategic plans and their delivery, while ensuring the organisation is meeting its obligations.



John Clark
General Manager

The General Manager is responsible for the overall performance of the Council as well as Executive Services to the Mayor and Councillors, Organisational Development, and Media and Communications.

Our General Manager is John Clark who has over 20 years of experience in the Local Government Sector.

Before joining the City of Canada Bay, John worked at Waverley Council, where he was the Director of Customer Service and Organisational Development. He has also worked at the City of Ryde and Ku-ring-gai Council as well as in the NSW Government where he served as the Executive Director of Corporate and Operational Services at the Department of Premier and Cabinet.



Russell Wolfe
Director
Community, Culture and Leisure

The Community, Culture and Leisure directorate delivers services that welcome, connect, celebrate and inspire our community. This includes the libraries, community services, children's services, recreation management, place management and venues management.

This directorate is about the provision of equitable and accessible activities and facilities for everyone.

Russell has over 20 years of local government experience in managing community and recreation services. He has worked at North Sydney and Warringah Councils, as well as in the UK and has qualifications in geography and sports science, community management and change management.



Monica Cologna
Director
Environment and Planning

Community and Environmental Planning is responsible for all statutory planning matters such as the assessment of development applications and subdivisions, strategic planning, maintaining and upgrading the City's planning framework, environmental health, sustainability, building services, approval of construction certificates, building inspections, health, waste and law enforcement.

Monica has over 20 years of experience in urban planning and design and has worked at Randwick and Cumberland City Councils, as well as in the UK. Monica has qualifications in urban and regional planning and urban design.



Greig Schuettrumpf
Director
City Assets

City Assets is responsible for the planning and delivery of infrastructure, asset management and associated services including traffic management, and provision and stewardship of roads, footpaths and traffic facilities. The service also manages open spaces and community buildings.

City Assets manages the delivery of Council's capital works program such as the recently completed Concord Oval Community and Sports Precinct and supports the community's disaster management response efforts.

Greig is a senior executive who joined Council in November 2022. He has extensive experience in management of customer services, infrastructure and asset management portfolios for large State Government organisations. Greig's skills in leadership and change management are a strong asset for Council and the community.



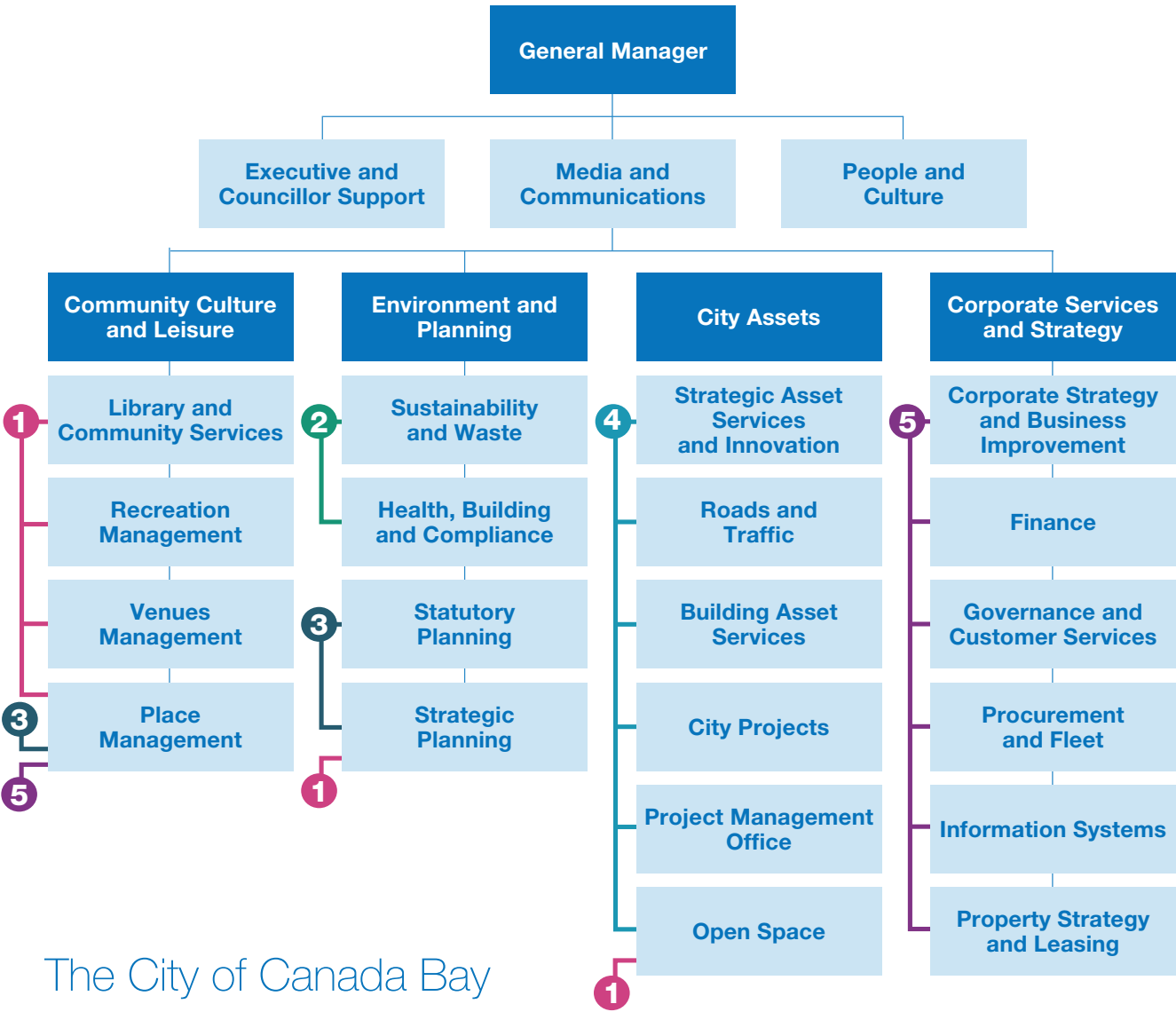
Evan Hutchings
Director
Corporate Services and Strategy

Corporate Services is responsible for finance, the collection of rates, governance and support services, insurance and risk management, maintenance of records, information systems, and customer support.

Corporate Services also provides support to other directorates of Council to enable them to fulfil their responsibilities to the community.

Evan brings a wealth of experience having held roles as Director of Corporate Services across several metro and regional NSW Councils including Waverley, Kogarah, Armidale and Cootamundra-Gundagai.

ORGANISATION STRUCTURE



The City of Canada Bay is structured into four directorates and their alignment with the strategic directions of CSP Our Future 2036 is shown in this structure diagram.

OUR SERVICES

Council's Operational Plan 2022-23 was delivered by 356.25* full time equivalent staff across 43 services. The services, their Community Strategic Plan links and Directorate are shown below.

CSP	Directorate	Service
●	CCL	Community services
●	CCL	Early childhood education and care
●	CCL	Libraries
●	CA	Emergency management
● ●	EP	Environmental health
● ● ●	CCL	Place management
●	CCL	Events
●	CCL	Recreation management
●	CA	Open space planning
●	CA	Recreation coordination
●	CCL	Venues management
●	EP	Environmental sustainability
●	EP	Waste management
●	CA	Tree services
●	CA	Garden services and Bushcare
● ●	EP	Strategic planning
●	EP	Statutory planning
●	EP	Building certification and compliance
●	CA	Cleansing services for public areas
● ●	CA	Parks and water operations
● ●	CA	Sports fields and golf courses
●	CA	City projects
●	CA	Building asset services
●	CA	Infrastructure projects and delivery
●	CA	Strategic asset management, including drainage, marine and stormwater management
●	CA	Protection and restoration of Council infrastructure
● ●	EP	Law enforcement and parking
● ●	CA	Project Management Office
●	CA	Traffic and transport
●	CA	Road maintenance services
●	ES	People and culture
●	ES	Executive and Councillor support
●	ES	Media and communications
●	CCL	Community engagement
●	CSS	Governance
●	CSS	Customer service
●	CSS	Records management
●	CSS	Risk management
●	CSS	Financial management
●	CSS	Information systems
●	CSS	Corporate strategy and business improvement
●	CSS	Property strategy and leasing
●	CSS	Procurement and fleet

KEY

CSP Strategic Direction

- Connected community
- A sustainable and thriving environment
- Vibrant urban living
- Infrastructure and transport
- Civic leadership

Directorate

- CCL Community, Culture and Leisure
- EP Environment and Planning
- CA City Assets
- CSS Corporate Services and Strategy
- ES Executive Services

*Source: Council's People and Culture database, full time equivalent staff (FTE) as at 13 March 2023.

OUR PEOPLE

In accordance with section 217 of the Local Government (General) Regulation 2021, Councils are required to report on the total number of persons who performed paid work for them on Wednesday, 23 November 2022 in their annual report. The following figures were collected as at that day.

The City of Canada Bay is a medium sized Council, employing a total of 488 employees with a permanent position full time equivalent of 356.25 across a diverse range of occupations and employment types.

Employment type

Employment type is the grouping of employees by their contracted status. This is broken up into permanent (full and part-time), casual and fixed term employees.

	Number	Per cent
Permanent full-time	286	59
Permanent part-time	68	14
Casual	104	21
Fixed term	30	6

Senior staff

Of the employees at Council, four were employed as senior staff for the purposes of the Local Government Act 1993 on that day.

	Number
General Manager	1
Directors	3*

**Note that Council's revised corporate structure commenced in early December, after which time there became four Directors.*

Contract workforce

The following people were contract employees engaged by another entity to provide labour to Council on that day.

	Number
Contractors	15
Apprentice/trainees	6





Spring Turpentine Ironbark Forest at Green Riverbank Park, Concord

Natural landscape

The area around Concord Oval was originally low-lying Sydney Turpentine-ironbark Forest, with a stream flowing north into the Paramatta River. Dominant canopy trees might have included Turpentine *Syncarpia glomulifera*, Grey Gum *Eucalyptus punctata*, Grey Ironbark *Eucalyptus paniculata* and Thin-leaved Stringybark *Eucalyptus eugenovius*. To the north, the forest would have given way to Casuarinas, Coastal Saltmarsh, and Mangroves.



Blue mussel (Dreissena polymorpha) in Concord Oval

Wangal Country

Wangal Country

The City of Canada Bay is part of the traditional lands of the Wangal clan, one of the 29 tribes of the Eora nation. The stream running through the area around Concord Oval would have been an important source of fresh water and food for Aboriginal people and an area of cultural significance. It is likely that a path led west through the area, linking the swamps at the head of the river and Concord Bay.



Concord Stream at 21 North Avenue, Concord (2018)



1790s

Paramatta Road and Longbottom Stockade

In 1790, when the first convict and free settlers arrived, the area around Concord Oval was part of the traditional lands of the Wangal clan. The area around Concord Oval was an important source of fresh water and food for Aboriginal people and an area of cultural significance. It is likely that a path led west through the area, linking the swamps at the head of the river and Concord Bay.

More facts for this story can be found in the book 'The Wangal Clan' by Dr. David Horton, published in 2018.

Source: Dr. David Horton, 'The Wangal Clan', 2018

Image: David Horton, 'The Wangal Clan', 2018

Image: David Horton, 'The Wangal Clan', 2018

Image: David Horton, 'The Wangal Clan', 2018

Image: David Horton, 'The Wangal Clan', 2018

Image: David Horton, 'The Wangal Clan', 2018

Image: David Horton, 'The Wangal Clan', 2018

Image: David Horton, 'The Wangal Clan', 2018

Image: David Horton, 'The Wangal Clan', 2018

Image: David Horton, 'The Wangal Clan', 2018

Image: David Horton, 'The Wangal Clan', 2018

Image: David Horton, 'The Wangal Clan', 2018

Image: David Horton, 'The Wangal Clan', 2018

Image: David Horton, 'The Wangal Clan', 2018

Image: David Horton, 'The Wangal Clan', 2018

Image: David Horton, 'The Wangal Clan', 2018

Image: David Horton, 'The Wangal Clan', 2018

Image: David Horton, 'The Wangal Clan', 2018

Image: David Horton, 'The Wangal Clan', 2018

Image: David Horton, 'The Wangal Clan', 2018

Image: David Horton, 'The Wangal Clan', 2018

Image: David Horton, 'The Wangal Clan', 2018

Image: David Horton, 'The Wangal Clan', 2018

Image: David Horton, 'The Wangal Clan', 2018

Image: David Horton, 'The Wangal Clan', 2018

Image: David Horton, 'The Wangal Clan', 2018

Image: David Horton, 'The Wangal Clan', 2018

Image: David Horton, 'The Wangal Clan', 2018

Image: David Horton, 'The Wangal Clan', 2018

Image: David Horton, 'The Wangal Clan', 2018

Image: David Horton, 'The Wangal Clan', 2018

Image: David Horton, 'The Wangal Clan', 2018

Image: David Horton, 'The Wangal Clan', 2018

Image: David Horton, 'The Wangal Clan', 2018

Image: David Horton, 'The Wangal Clan', 2018

Image: David Horton, 'The Wangal Clan', 2018

Image: David Horton, 'The Wangal Clan', 2018

Image: David Horton, 'The Wangal Clan', 2018

Image: David Horton, 'The Wangal Clan', 2018

Image: David Horton, 'The Wangal Clan', 2018

Image: David Horton, 'The Wangal Clan', 2018

Image: David Horton, 'The Wangal Clan', 2018

Image: David Horton, 'The Wangal Clan', 2018

Image: David Horton, 'The Wangal Clan', 2018

Image: David Horton, 'The Wangal Clan', 2018

Image: David Horton, 'The Wangal Clan', 2018

Image: David Horton, 'The Wangal Clan', 2018

Meeting rooms at the Concord Oval Community and Sports Precinct.

STATUTORY REPORTING



This section covers the legislative reporting requirements outlined by the Office of Local Government, in accordance with the Local Government Act 1993 and the Local Government Regulations.

Contents

Local Government Act 1993 (Act)	93
- Issues raised by the Anti-slavery Commissioner	93
- Steps taken to avoid modern slavery in procurement	93
- Environmental upgrade agreements	93
- Local Government (General) Regulation 2021 (Reg)	94
- Rates and charges written off	94
- Induction training and ongoing professional development of Mayor and Councillors	94
- Overseas visits by Councillors and Council staff	94
- Mayor and Councillor fees and expenses	95
- Contracts awarded	96
- Amounts incurred in relation to legal proceedings	97
- Register of legal proceedings	98
- Work carried out on private land	99
- Contributions and grants	99
- External bodies that exercised functions delegated by Council	99
- Council controlled corporations, partnerships, trusts, joint ventures, syndicates or other bodies	100
- Corporations, partnerships, trusts, joint ventures, syndicates or other bodies in which the Council participated during the year	100
- Equal Employment Opportunity Management Plan	100
- Senior staff salaries	101
- Persons employed by Council on 23 November 2022	101
- Stormwater management services	102
- Coastal protection services	103
- Companion animals	103
Carers (Recognition) Act 2010	104
Disability Inclusion Act 2014	104
Environmental Planning and Assessment Act 1979	106
Environment Planning and Assessment Regulation 2021	108
Fisheries Management Act 1994	110
Swimming Pools Act 1992 (SP Act)	
Swimming Pools Regulation (SP Reg) 2018	110
Government Information (Public Access) (GIPA) Act 2009	
Government Information (Public Access) Regulation 2018	111
Public Interest Disclosures Act 1994	117
Public Interest Disclosures Regulation	117

Local Government Act 1993 (Act)

Issues raised by the Anti-slavery Commissioner

Act s 428(4)(c)

For the financial year 2022-23, there were no issues raised by the Anti-slavery Commissioner concerning the operations of the City of Canada Bay Council.

Steps taken to avoid modern slavery in procurement

Act s 428(4)(c)

Council adopted a Modern Slavery Prevention Policy on 29 March 2023. It establishes Council's commitment to mitigate the risk of Council's operations causing, involving or contributing to modern slavery, and minimise the risk of procuring from suppliers that do not demonstrate a commitment to help Council meet its obligations. The policy also identifies the steps to be taken to fulfil these obligations and the roles and responsibilities of officers involved in the prevention of modern slavery in procurement.

Environmental upgrade agreements

Act s 428(4)(c)

Council had no environmental upgrade agreements current in 2022-23.

Local Government (General) Regulation 2021 (Reg)

Rates and charges written off

Reg cl 132

The following table details the rates and charges written off during 2022-23:

	\$
Rates – pensioner concessions	875,509.51
Rates – postponements written off	1,117.35
Interest waived – postponements	294.31
Interest waived – COVID-19	0
Interest waived – hardship	1,325.73
Write-offs – COVID-19	0
Write-offs – hardship	0
Total	878,246.90

Induction training and ongoing professional development of Mayor and Councillors

Reg cl 186

Details of seminars, circulars and other activities delivered as part of the ongoing professional development program during the year:

Activity	Name	Date
Australian Local Government Women's Association (ALGWA) NSW Conference	Cr Little	July 2022
Local Government NSW Conference	Crs Tsirekas, Bazouni, Di Pasqua, Jago and Megna	October 2022
Public Libraries Conference	Cr Jago	November 2022
Local Government NSW Community/Stakeholder engagement webcast	Cr Ruggeri	February 2023
Australian Local Government Association National General Assembly (NGA)	Crs Megna and Cordaro	June 2023

Overseas visits by Councillors and Council staff

Reg cl 217(1)(a)

No overseas visits were undertaken by Councillors, Council staff, or others representing Council during the 2022-23 financial year.

Mayor and Councillor fees and expenses

Reg cl 217(1)(a1) (i), (ii), (iii), (iiia), (iv), (v), (vi), (vii), (viii)

The following table shows the total cost of fees paid to the Mayor and Councillors in relation to their civic functions.

Fees	\$
To Mayor	46,010
To Councillors	189,900
Total	235,910

An amount of \$47,757.95 was incurred for provision of facilities and expenses for the Mayor and Councillors. Details are below.

Expenses and facilities	\$
Computers, phones and office equipment	6,850.33
Telephone calls	3,249.82
Stationery, printing and other disbursements	14,214.41
Conferences and seminars	13,127.68
Induction training	0
Additional professional training and skills development	7,794.79
Interstate visits, including transport, accommodation and other out-of-pocket travelling expenses	2,520.92
Overseas visits, including transport, accommodation and other out-of-pocket travelling expenses	0
Expenses of any spouse, partner or other person who accompanied a Councillor in the performance of his or her civic functions	0
Expenses involved in the provision of care for a child of, or an immediate family member of, a Councillor	0
Total	47,757.95

Contracts awarded

Reg cl 217(1) (a2) (i), (ii)

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

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

Name of contractor	Goods or services supplied	Contract budget \$ (incl GST)
Ally Civil	Concord traffic facility works program	574,377.00
Ally Civil	Heath Street refuge islands & bicycle path	150,035.60
AMCO Gymnastics	Gymnastics equipment for Five Dock Leisure Centre	363,000.00
Civil Works (NSW) Pty Ltd	Repair seawalls at Chiswick	632,566.00
Creative Planning Solutions	Tree mapping and data collection	320,570.25
Ethos Urban Pty Ltd	Facilities proposal	235,558.18
Ezy-Pave	Raised pedestrian crossing and lighting	195,748.19
Fulton Hogan Industries Pty Ltd	Application of crumb rubbered asphalt	397,692.29
Geosyntec Consultants Pty Ltd	Water monitoring	160,000.00
Growth Civil Landscapes Pty Ltd	Bayview Park landscape upgrade	299,145.25
Interflow Pty Ltd	Concord West Hospital stormwater relining	380,751.55
KK Civil Engineering	Burwood Road slab restorations	275,270.60
Massey Park Golf Club Ltd	Shop fees and retainer	198,000.00
SD Civil Engineering Pty Ltd	Tripod Street Bridge - Massey Park	621,889.51
SSROC	Regional waste audit services	167,357.30
State Civil Pty Ltd	Road concrete slab replacement (various locations)	271,764.03
State Civil Pty Ltd	Kerb and gutter renewal package 1	339,504.30
Sunbather Pty Ltd	Cabarita Pool - electric heat pump	220,200.00
Sydney Environmental Group Pty Ltd	Environmental investigations	244,695.00
Tenite Pty Ltd (T/A B&K Revegetation & Landscaping)	Charles Heath Reserve upgrade	3,172,589.98
The Ryan Unit Trust Itf Landscaping By Design Pty Ltd	Tree planting and maintenance	213,161.35
The Trustee For Simpson Family Trust T/A Simpson Landscapes	Queen Elizabeth Park playground upgrade	491,284.66

Amounts incurred in relation to legal proceedings

Reg cl 217(1) (a3)

The table below provides a summary of the accounts relating to legal proceedings, expenses and amounts recovered (including out of court settlements):

	Cost \$	Recovered \$	Net \$
Professional services	182,337.68	64,165.25	118,172.43
Rating	56,015.80	0	56,015.80
Planning matters	300,135.86	58,250	241,885.86
Traffic matters	0	0	0
Companion animals	0	0	0
Waste	12,076.65	0	12,076.65
Total	550,565.99	122,415.25	428,150.74

Register of legal proceedings

Reg cl 217(1) (a3)

This table reports a summary of the state of the progress of each legal proceeding and (if finalised) the result:

Address/matter	Court	Result
43 Majors Bay, Concord	Burwood Local Court	Appeal upheld
46 Walker Street, Rhodes	Burwood Local Court	Convicted penalty of \$25,000 + \$3,730.23 legal costs.
15 Killoola Street, Concord West	Land and Environment Court	Convicted penalty of \$1,500.
DA2021/0108 38 Salt Street, Concord	Land and Environment Court	Appeal upheld with amended plans
DA2019/0380 - 380 Victoria Place, Drummoyne	Land and Environment Court	Dismissed
DA2021/0167 34 Bayview Road, Canada Bay	Land and Environment Court	Appeal upheld with amended plans
DA2021/0290 25 Abbotsford Parade, Abbotsford	Land and Environment Court	Appeal upheld with amended plans
DA2021/0082 71-75 Victoria Road, Drummoyne	Land and Environment Court	Appeal upheld with amended plans
DA2021/0179 2 Swan Ave, Strathfield	Land and Environment Court	Appeal upheld with amended plans
DA2022/0065 13-15 and 21-23 Parramatta Road, Five Dock	Land and Environment Court	Appeal upheld with amended plans
DA201/0260 15-17 Cooper Street, Strathfield	Land and Environment Court	Appeal upheld with amended plans

The following matters have not been finalised and are ongoing

Address/matter	Court
DA2022/0125 40-44 Tennyson Road and 5-15 Bertram Street, Mortlake	Land and Environment Court
DA2021/0132 8 Drummoyne Avenue, Drummoyne	Land and Environment Court
DA2023/0064 30-34 Leicester Avenue, Strathfield	Land and Environment Court
DA2022/0316 52-56 Ramsay Road, Five Dock	Land and Environment Court
DA2022/0351 37 Llewellyn Street, Rhodes	Land and Environment Court
DA2022/0129 19/203-211 Great North Road, Five Dock	Land and Environment Court

Work carried out on private land

Reg cl 217(1)(a4) and Act s 67, 67(2)(b), 67(3)

This section details resolutions made concerning work carried out on private land, including:

- details or a summary of any resolutions made under section; and
- details or summary of any work carried out, where the charge is less than the approved fee, the proposed fee to be charged and the total amount subsidised by Council.

There were no s67 resolutions in respect of work on private property during 2022-23 at the City of Canada Bay.

Contributions and grants

Reg cl 217(1)(a5) and Act s 356

The total amount contributed or otherwise granted by Council to financially assist others under s356 of the Local Government Act was \$426,808. A summary of recipients is in the following table:

Program name	\$
Drummoyne Community Centre	125,544
Community grants	66,903
Community events	113,342
Community fundraising events	17,073
Heritage assistance	23,354
Individual Grants	16,592
Mayoral Fundraiser – The Big Issue	26,000
Mayoral Golf Day	38,000
Total	426,808

External bodies that exercised functions delegated by Council

Reg cl 217(1)(a6)

Council has a Local Planning Panel (LPP) that deals with Council's Development Applications. The LPP consists of experts and community members who are independent of Council.

During the year the panel held seven meetings and determined 17 matters.

Council controlled corporations, partnerships, trusts, joint ventures, syndicates or other bodies

Reg cl 217(1)(a7)

Council has no controlled entities in the financial statements for 2022-23.

Council has developed a partnership agreement with Drummoyne Community Centre to ensure flexibility in the ongoing provision of community services. Council provides financial and in-kind support to the Centre that enables the delivery of priority projects.

West's Tigers operate a Centre of Excellence within Concord Oval Community and Sports Precinct.

Corporations, partnerships, trusts, joint ventures, syndicates or other bodies in which the Council participated during the year

Reg cl 217(1)(a8)

The City of Canada Bay is a member of Southern Sydney Regional Organisation of Councils (SSROC) in association with 10 other Sydney Councils. The role of SSROC is to undertake projects that cross Council boundaries achieving results that will contribute to the sustainability of member Councils and their communities. The focus includes the environment, transport, procurement, waste, library services and planning.

Equal Employment Opportunity Management Plan

Reg cl 217(1)(a9)

During the 2022-23 period Council undertook the following activities to implement its Equal Employment Opportunity (EEO) Management Plan:

- Equal Employment Opportunity is a basic principle in our overall operations requiring all our appointments to be strictly based on merit.
- We commenced the fourth year of our ongoing internal Women's Network which fosters inclusion as well as personal and professional development for women in our organisation.
- Implementation of Council's Disability & Inclusion Action Plan (DIAP) continued to improve access and create more inclusive spaces for people living with disability.
- Council's Reconciliation Action Plan was adopted and works to raise awareness and strengthen relationships between Aboriginal and Torres Strait Islander peoples and non-Indigenous peoples within the community.
- International Women's Day was celebrated on 9 March at Cabarita Conservatory with two guest speakers: actor, writer and disability advocate Emily Dash, and social worker and film maker Hawanatu Bangura.
- Council's Reasonable Adjustment Policy was adopted to cover adjustments in all aspects of employment and provide a foundation for an inclusive and barrier-free workplace.

Senior staff salaries

Reg cl 217(1)(b)(i), (ii), (iii), (iv), (v) and Reg cl 217(1)(c) (i), (ii), (iii), (iv), (v)

The following table details the total remuneration package of the General Manager and the executive staff.

	General Manager \$	Executive staff \$
(i) Total value of the salary component of the package	350,777.08	939,338.38
(ii) Total amount of any bonus, performance or other payments that do not form part of the salary component	0	0
(iii) Total amount payable by way of the employer's contribution or salary sacrifice to any superannuation scheme	27,100.88	92,483.54
(iv) Total value of any non-cash benefits	16,186.22	44,923.97
Total	394,064.18	1,076,745.89
(v) Total amount payable by the council by way of fringe benefits tax for any such non-cash benefits	11,389.55	24,685.94

Persons employed by Council on 23 November 2022

Reg cl 217(1)(d) (i), (ii), (iii), (iv)

Persons employed by Council that day

	Number	Per cent
Permanent full-time	286	59
Permanent part-time	68	14
Casual	104	21
Fixed term	30	6

Persons employed as senior staff on that day

	Number
General Manager	1
Directors	3*

**Note that Council's revised corporate structure commenced in early December, after which time there became four Directors.*

The following people were contract employees engaged by another entity to provide labour to Council on that day.

	Number
Contractors	15
Apprentice/trainees	6

Stormwater management services

Reg cl 217(1)(e)

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

The income and expenditure of the Stormwater Management Service Charge for 2022-23 is below.

Stormwater levy charges	\$
Reserve balance as at 30/06/2022	224,809.92
Stormwater management charge levied	739,508.57
Less amount spent in 2022-23	786,592.42
Total funds available in reserve as at 30/06/2023	177,726.07

Levy funded stormwater projects	\$
Loan Repayment External Loan	\$193,738.00
Drainage Relining Program	\$88,500.00
Stormwater Management Program	\$383,766.00
Exile Bay Flood Study	\$4,079.17
Stormwater Pipe Lintel	\$83,509.25
Nullawarra Avenue	\$33,000.00
Total expenditure	\$786,592.42

Coastal protection services

Reg cl 217(1)(e1)

Council has not levied an annual charge for coastal protection services in 2022-23.

Companion animals

Reg cl 217(1)(f)

Council provides the following statement of activities during the year in relation to enforcing, and ensuring compliance with, the provisions of the Companion Animals Act 1998 (CA Act) and the regulations under that Act.

Council seizures of cats and dogs

During this reporting period, Council seized 28 cats and nine dogs.

Dog attack reporting

Council is required to report attacks to the Office of Local Government, via the Companion Animals register, within 72 hours of notification of an attack.

A total of 23 incidents were reported within the Council area in 2022-23.

Funding spent on companion animal management and activities

The cost of companion animal management and activities for the year was \$111,238.

Details on how this was used for managing and controlling companion animals

This sum included impounding fees of \$13,594 paid to Blacktown City Council and \$1,335 paid to Drummoyne Veterinary Clinic.

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

Increased promotional material being distributed at Council-run community events. i.e. Ferragosto and Doggy Day Out.

Strategies to seek alternatives to euthanasia for unclaimed animals

Council sourced pound facilities that have a nil kill policy where possible. Rehoming and adoption through welfare organisations promoted.

Off-leash areas provided in the LGA

The City of Canada Bay has 19 off leash dog areas.

- 24 hour fenced
 - o King George V Park, Rhodes
 - o Kendall Reserve, Cabarita
 - o Five Dock Park
- 24 hour unfenced
 - o Powell's Creek Reserve, North Strathfield
 - o Majors Bay Reserve, Concord West
 - o Henley Park, Concord
 - o Battersea Park, Abbotsford
 - o Lysaght Park, Chiswick
 - o Storey Park, Five Dock
 - o St Georges Crescent Reserve, Drummoyne
 - o Timbrell Park, Five Dock
- Before 9am – after 5pm unfenced
 - o Mill Park, Rhodes
 - o McIlwaine Park, Rhodes
 - o Halliday Park, Five Dock
 - o Taplin Park, Drummoyne
 - o Brett Park, Drummoyne
 - o Pelican Reserve, Drummoyne
 - o Queen Victoria Reserve, Drummoyne
- 6am – 10pm fenced
 - o Lower Phoenix Park, Rhodes

Carers (Recognition) Act 2010

S 8(2)

This section presents Council's compliance with the requirements of the Carers (Recognition) Act to have an awareness and understanding of the NSW Carer's Charter as both a human services agency for the community and as an employer of people who are carers.

Consultation and liaison with carers

Council's Home Library Service supports carers as well as housebound community members through the provision of library materials. Deliveries are made by local volunteers to provide additional social connections. The Seniors bus trip program also aims to provide social outings and respite to carers. Council funds community organisations through community grants and Club Grants to support programs that include carers.

Staff who are carers

Council's Workplace Adjustment Policy was launched in March 2023. The policy is designed to provide equitable experiences and support for all employees in the workplace. It outlines the guidelines for how employees and managers request adjustments for situations such as carer responsibilities. It ensures that requests are confidential and that any adjustments are made in a timely and effective manner.

Disability Inclusion Act 2014

S 13 (1)

Disability Inclusion Action Plan (DIAP) implementation

The draft Disability Inclusion Action Plan 2021-2025 was adopted in September 2021.

The Disability Inclusion Action Plan 2021-2025 benefitted from the input of people with a disability as well as service providers, carers, the general community and Council staff through a combination of online and COVID Safe activities.

The DIAP addresses four key areas which are reflected in the NSW Disability Inclusion Action Plan:

- Attitudes and behaviours
- Liveable communities
- Employment
- Systems and processes.

Progress across focus areas:

1) Developing positive community attitudes and behaviours

- Council celebrated the International Day of People with Disability and delivered e-learning awareness training. In addition, Council supported community groups to celebrate the day and to showcase skills of people living with disability (e.g. Ebenezer Mission, Rhodes Multicultural Community Association, Metro Assist).
- Delivered mental health training for staff and trained mental health and wellbeing officers. Council subscribed to the mental health and wellbeing app 'Headspace' which was made available for staff.
- Continue to promote and raise awareness of access and inclusive practices in the community through Council's newsletter and social posts.
- Increase diverse images across Council's publications.

2) Creating more liveable communities

- Continue to advocate to Metro West for accessible design of communications including communicating timetable changes.
- Introduced a new parking permit scheme in Five Dock town centre which improved availability of parking spaces. In addition, two new accessible parking spaces were approved in the Waterview Street car park.
- Continue to deliver the projects identified in the Pedestrian Access and Mobility Plan as part of the capital works program including a new pedestrian crossing approved in Brent Street, Russell Lea, for construction.

- The accessibility works program was completed as planned with installation of footpath links along Stuart Street, MacKenzie Street and Concord Avenue in Concord West, and along Links Avenue and Cumming Avenue in Concord. The program also delivered a pedestrian crossing upgrade at the Frederick Street and Cabarita Road intersection in Concord.
- Incorporated new and improved accessible play equipment, pathways and seatings at Queen Elizabeth Park and Livvi's Place in Five Dock. Similar improvements are in progress for Charles Heath Reserve playground and Brett Park playground.
- Continue to partner and provide funding for local services and organisations through the community grants.
- Collaborated with West Harbour Rugby and Let's Get Going and held an inclusive rugby match at Concord Oval in June 2023.
- The Workplace Adjustment Policy was adopted, endorsed and released. The Recruitment and Selection Policy has been reviewed and now contains inclusive employment practices and an inclusion and diversity statement.

3) Supporting access to meaningful employment

- Commenced enquiries to create employment opportunities within Council for people living with disability.
- A working group has been established by the Access and Inclusion Committee to raise awareness of the benefits of employing people living with disability.

4) Improving access to services through better systems and processes

- Commenced process to engage a consultant to undertake an accessible audit of our website.
- The Community Engagement Framework was reviewed and updated.

Environmental Planning and Assessment Act 1979

S 7.5(5)

Planning Agreements

A Planning Agreement is an agreement entered into by a planning authority (such as Council or the NSW Department of Planning and Infrastructure) and a developer to deliver public benefits. Under the agreement a developer agrees to provide or fund:

- Public amenities and public services
- Affordable housing
- Transport or other infrastructure
- Dedication of land
- Monetary contributions
- Construction of infrastructure
- Materials for public benefit and/or use.

Council is required to list all Planning Agreements that it is a party to in its Annual Report and in a publicly available Planning Agreement Register.

Planning Agreements current during the 2022-23 financial year include:

Application Number	Description of Planning Agreement	Land to which the Agreement Applies	Other parties to Planning Agreement	Date executed	Status
DA2016/0005 PA2019/0002	The developer has agreed to pay a monetary contribution to be used for upgrading of roads and footpaths in Rhodes to improve access and traffic flow, vehicular, cyclist and pedestrian safety and management in and out of the peninsula, and to improve amenity and safety generally. Provision of bicycle storage facilities. Facilities associated with car share scheme, but only those which are made available to the general public. Construction and fit out of community facilities including an indoor leisure centre, childcare centre and public car park. Public art. Significant high-quality upgrade of the public domain area around the station and surrounding streets. Costs involved with employing a quality assurance consultant and a project manager and to manage the design, construction and fit out of a community centre, childcare centre and public parking. Provision/embellishment of public domain infrastructure on the Rhodes peninsula and The Connection community facility located on Shoreline Drive, Rhodes.	1345/558798 23 Marquet Street, Rhodes 3/SP52278 21 Marquet Street, Rhodes 21/624240 21 Marquet Street, Rhodes 2/15734 14 Walker Street, Rhodes 101/624798 34 Walker Street, Rhodes	Walker Street Developments Pty Limited Billbergia Pty Ltd Bay Tower Pty Limited Twenty One Marquet Street Pty Limited Twelve Walker Street Pty Limited Thirty Four Walker Street Pty Ltd	08/02/2016 and amended on 21/03/2018 and again on 03/11/2021	Current
DA2019/0028 PA2019/0003	The developer has agreed to provide Council with affordable housing. In accordance with Clause 4.1.2 the owner must deliver two x 1 bedroom apartments comprising an internal floor space of 50m ² plus one two bedroom apartment comprising of internal floor area of 70m ² .	Lot 2 DP 861533 2a Hythe Street, Drummoyne	Hythe Street Investments Pty Ltd	24/03/2018	Current

Application Number	Description of Planning Agreement	Land to which the Agreement Applies	Other parties to Planning Agreement	Date executed	Status
PP2016/0001 PA2019/0004	The developer has agreed to provide Council affordable housing – the provision of a minimum 5% uplift of the gross floor area, or a one bedroom unit, whichever is greater.	Lot 88 DP 60683, Lot 90 DP 60683, Lot 89 DP 88392 and Lot 91 DP 88392 3 King Street, Concord West	Venus Property Group Pty Limited Shengye Property Group Pty Limited	26/04/2018	Current
DA2016/0487 PA2019/0005	The developer has agreed to pay a monetary contribution of \$400,000 to be used for the funding or recurrent expenditure relating to the provision of public amenities or other public services contained in Council's Development Contribution Plan or Futures Plan 20 and identified as a high priority item. The developer will provide Council with affordable housing. In accordance with Clause 5.1 the owner must deliver one x 2 bedroom apartment comprising of internal floor area of at least 70m ² and one x 1 bedroom apartment comprising of an internal floor area of at least 50m ² .	Lot 1 DP 787779, Lot 2 DP 18575, Lot 1 DP 55126, Lot 1 DP 744778 118 - 128 Tennyson Road, Mortlake	Khoury Bros & Co Developments Pty Ltd KBCO Investments Pty Ltd Jemcon Developments Pty Ltd Lubeck Investments Pty Ltd Gesani Pty Ltd	14/03/2019	Current
DA2020/0143 PA2020/0001	The developer has agreed to provide Council affordable housing – the provision of a minimum of 5% of the uplift of the Gross Floor Area, or two x 3 bedroom units, whichever is greater.	Lots 1 to 10 and the Common Property in Strata Plan 22302. 25 George Street, North Strathfield NSW 2137	North Strathfield One Pty Ltd	05/11/2019	Current
PA2020/0005	The developer has agreed to pay Council a monetary contribution of \$370,620 to be used towards the cost of the precinct improvement upgrades in Brett Park and improvements to Drummoyne Swimming Centre.	Lots 6, 7, 8 of DP 136422 and Lot 9, Section 9 DP 862 53 Victoria Road Drummoyne	Health Administration Corporation	17/03/2020	Current
PA2020/0006	The developer has agreed to pay Council a monetary contribution of \$829,380 to be used towards the cost of the precinct improvement upgrades to Brett Park and improvements to Drummoyne Swimming Centre.	Lot 10, DP 625084 and Lots 1 & 2, Section 6 DP 862 63 – 69 Victoria Road & 45 Day Street, Drummoyne	Day Street No 1 Pty Ltd	17/03/2020	Current

Environment Planning and Assessment Regulation 2021

CI 218A(1), Reg 218A (2)(a),(b),(c),(d),(e),(f),(g) and Reg 218A(3)(a),(b)

This section provides disclosure on how each of the contributions plans were expended in 2022-23. More information is contained within Council's Audited Financial Report and Special Schedules, which comprise Section 8 of this report.

Contributions Plan	Project description	The kind of public amenity or service	Sum of contribution expended to date \$
S7.11BP	103014 - Punt Park Tree Replacement	Open Space	16,858.08
S7.11BP Total			16,858.08
S7.11CBCO	102813 - Annual Building and Facility Accessibility Works Program	Community facilities	24,524.19
	103167 - Queen Elizabeth Park Toilet Block	Community facilities	3,607.29
S7.11CBCO Total			28,131.48
S7.11CBCV	100322 - Annual Capital Works Traffic Facilities Program	S7.11 CCB Civil	66,791.08
	100529 - Annual Footpath Renewal Program	S7.11 CCB Civil	180,824.50
	100949 - Traffic Committee Initiatives	S7.11 CCB Civil	0
	102707 - 176 George Street raising and overland flow path	S7.11 CCB Civil	5,018.75
	102876 - Pedestrian Crossing Safety Improvement Program	Active Transport	104,485.47
	102876 - Pedestrian Crossing Safety Improvement Program	S7.11 CCB Civil	172,306.01
	102883 - Canada Bay Bike Plan Implementation Program	S7.11 CCB Civil	46,955.66
	103096 - Pedestrian Access Mobility Plan improvements	Active Transport	19,963.14
	103175 - Drummoyne Shared Spaces	Active Transport	166,517.35
	103175 - Drummoyne Shared Spaces	Public Domain	1,335.79
	103175 - Drummoyne Shared Spaces	S7.11 CCB Civil	1,627,679.13
	103261 - Pamela Place and Brewer Street Improvement works, Concord	Active Transport	50,605.00
	103314 - Pedestrian facilities around Russell Lea Public School	Active Transport	139,973.94
S7.11CBCV Total			2,582,455.81

Contributions Plan	Project description	The kind of public amenity or service	Sum of contribution expended to date \$
S7.11CBOS	102041 - Wangal Reserve and Punt Park POM Actions	Open Space	\$4,000.00
	102587 – Concord Oval Redevelopment Loan Servicing	Open Space	\$1,378,881.02
	102732 - Timbrell Park Fields and Amenities Upgrade	Open Space	\$853,421.45
	102745 - Deakin St Foreshore Access	Open Space	\$4,925.00
	102773 - McIlwaine Park - River Activation	Open Space	\$2,137,835.00
	102911 - Parks Renewal Program - Non-playground Equipment	Open Space	\$90,886.94
	102912 - St Lukes Oval Rebuild	Open Space	\$42,533.13
	102914 - Timbrell Park Sportsfield Upgrade	Open Space	\$29,725.18
	102928 - Concord Oval Recreation Centre Fit-out	Open Space	\$320,709.06
	102929 - Concord Oval Furniture, Fixtures & Equipment	Open Space	\$112,674.34
	103020 - Playground upgrade - Queen Elizabeth Park	Open Space	\$43,535.57
	103022 - Playground Accessibility Improvements	Open Space	\$2,368.14
	103034 - Playground upgrade - WA McInnes Reserve	Open Space	\$520.00
	103045 - Playground upgrade - Brett Park	Open Space	\$2,211.76
	103179 - Livvi's Place - Playground Accessibility Improvements	Open Space	\$17,920.51
	103233 - Bayview Park Toilet - Design Phase - Knockdown & Rebuild	Open Space	\$3,534.86
	103237 - Five Dock Leisure Centre Renovation	Open Space	\$746,841.93
S7.11CBOS Total			\$5,792,523.89
S7.12	100290 - Annual Accessibility Works Program (Bus Stop Upgrades etc.)	Roads	\$203,414.84
	102728 - Drummoyn Oval/Taplin Stormwater re-use	Open Space	\$1,256.16
	102743 - Off-Leash Dog Area Upgrades	Open Space	\$56,000.00
	102813 - Annual Building and Facility Accessibility Works Program	Roads	\$33,339.85
	102851 - Renew Iron Cove Seawall - Sisters Bay to Birkenhead Point	Admin Other	\$73,488.40
	102913 - Timbrell Park POM & Masterplan	Admin Other	\$1,120.00
	103020 - Playground upgrade - Queen Elizabeth Park	Open Space	\$148,989.17
	103146 - Greening our City 2020 Round 2	Admin Other	\$101,094.09
	103238 - Cabarita Pool - Electric Heat Pump	Admin Other	\$123,107.63
	103291 - Armitage Reserve seawall renewal	Admin Other	\$349,229.50
S7.12 Total			\$1,091,039.64
Grand Total			\$9,511,008.90

Fisheries Management Act 1994

S 220ZT (2) Recovery and threat abatement plan reporting

Council was not responsible for any action in relation to fishery recovery and abatement plans in 2022-23.

Swimming Pools Act 1992, Swimming Pools Regulation 2018

SP Act s 22F(2), SP Reg cl 23

The following table details Council's private swimming pool inspections for 2022-23.

	Number in 2022-23
Number of inspections of tourist and visitor accommodation	N/A
Number of inspections of premises with more than two dwellings	29
Number of inspections of rental premises	4
Number of inspections that resulted in issuance of a certificate of compliance under s22D of the SP Act	42
Number of inspections that resulted in issuance of a certificate of non-compliance under cl 21 of the SP Reg	6

**Government Information (Public Access) (GIPA) Act 2009,
Government Information (Public Access) Regulation 2018**

GIPA s 125(1), GIPA Reg cl 8, Schedule 2

Review of proactive release program

To comply with Section 7(3) of the GIPA Act, Council continually reviews its proactive release program to identify the kinds of information that is made publicly available. Information currently available on Council’s webpage includes:

- Council policies
- Information about the City of Canada Bay
- Information about Development Applications (DAs)
- Plans and strategies
- Agendas and Minutes of Council Meetings (excluding confidential items as prescribed under Section 10A of the Local Government Act 1993.

Access applications received

Clause 8 (b)

During the reporting period, Council received a total of one formal access application (including withdrawn applications but not including invalid applications).

Access applications refused

Clause 8 (b)

No formal access applications received were refused either wholly or partly, because the application was for the disclosure of information for which there is conclusive presumption of overriding public interest against disclosure in accordance with Schedule 1 to the Act (information).

Schedule 1 to the Act (information)	Wholly	Partly
Number of applications refused	0	0

Statistical information about access applications

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

	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm/deny whether information is held	Application withdrawn	Total
Media	0	0	0	0	0	0	0	0	0
Members of Parliament	0	0	0	0	0	0	0	0	0
Private sector business	0	0	0	0	0	0	0	0	0
Not for profit organisations or community groups	0	0	0	0	0	0	0	0	0
Members of the public (application by legal representative)	0	0	0	0	0	0	0	0	0
Members of the public (other)	0	1	0	0	0	0	0	0	1
Total	0	1	0	0	0	0	0	0	1

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

Table B: Number of applications by type of application and outcome

	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm/deny whether information is held	Application withdrawn	Total
Personal information applications*	0	1	0	0	0	0	0	0	1
Access applications (other than personal information applications)	0	0	0	0	0	0	0	0	0
Access applications that are partly personal information applications and partly other	0	0	0	0	0	0	0	0	0
Total	0	1	0	0	0	0	0	0	1

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

Table C: Invalid applications

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

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

	Number of times consideration used*
Overriding secrecy laws	0
Cabinet information	0
Executive Council information	0
Contempt	0
Legal professional privilege	0
Excluded information	0
Documents affecting law enforcement and public safety	0
Transport safety	0
Adoption	0
Care and protection of children	0
Ministerial code of conduct	0
Aboriginal and environmental heritage	0
Information about complaints to Judicial Commission	0
Information about authorised transactions under Electricity Network Assets (Authorised Transactions) Act 2015	0
Information about authorised transaction under Land and Property Information NSW (Authorised Transaction) Act 2016	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 Act

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

Note: More than one public interest consideration may apply in relation to a particular access application and if so, each such consideration is to be recorded (but only once per application).

Table F: Timeliness

	No. of applications
Decided within the statutory timeframe (20 days plus any extensions)	1
Decided after 35 days (by agreement with applicant)	0
Not decided within time (deemed refusal)	0
Total	1

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

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

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

	Number of applications for review
Applications by access applicants	0
Applications by persons to whom information the subject of access application relates (see section 54 of the Act)	0
Total	0

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

	Number of applications for review
Agency-initiated transfers	0
Applicant-initiated transfers	0
Total	0

Public Interest Disclosures Act 1994 (PID Act), Public Interest Disclosures Regulation 2011 (PID Reg)

PID Act s 31, PID Reg cl 4

The City of Canada Bay is committed to maintaining trust within its community and with its stakeholders through a robust fraud and corruption prevention approach. Our Policy outlines Council's zero-tolerance position on any fraudulent or corrupt behaviour and establishes a framework to prevent fraud and corruption, proactively monitor, maintain and build awareness of its fraud and corruption prevention controls and strategies.

The Policy ensures that Council meets its responsibilities when receiving, assessing and dealing with public interest disclosures under section 6D of the Public Interest Disclosures Act 1994 (the Act). Council undertook a number of actions promoting staff awareness of the policy and the protections under the Act for a person who makes a public interest disclosure. The actions include awareness to staff during induction training and links on Council's intranet.

Requirements of the Act	
No. of public officials who have made a public interest disclosure to the public authority	0
No. of public interest disclosures received by the public authority	0
No. of disclosures on corrupt conduct	0
No. of disclosures on maladministration	0
No. of disclosures on serious and substantial waste of public money or local government money (as appropriate)	0
No. of disclosures on government information contraventions	0
No. of disclosures on local government pecuniary interest contraventions	0
No. of public interest disclosures finalised in the reporting period	0
Whether the public authority has a public interest disclosures policy in place	Yes
What actions the head of the public authority has taken to ensure that his or her staff awareness responsibilities under section 6E(1)(b) of the Act have been met	Induction training

*First avenue and Heath
Street pedestrian crossing.*



AUDITED FINANCIAL REPORT AND SPECIAL SCHEDULES



This section provides a copy of Council's audited financial reports prepared in accordance with the Local Government Code of Accounting Practice and Financial Reporting. Required under Local Government Act 1993, s 428 (4)(e).

City of Canada Bay Council

ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2023



City of Canada Bay Council

GENERAL PURPOSE FINANCIAL STATEMENTS for the year ended 30 June 2023



City of Canada Bay Council

General Purpose Financial Statements

for the year ended 30 June 2023

Contents	Page
Understanding Council's Financial Statements	3
Statement by Councillors and Management	4
Primary Financial Statements:	
Income Statement	5
Statement of Comprehensive Income	6
Statement of Financial Position	7
Statement of Changes in Equity	8
Statement of Cash Flows	9
Notes to the Financial Statements	10
Independent Auditor's Reports:	
On the Financial Statements (Sect 417 [2])	81
On the Financial Statements (Sect 417 [3])	84

Overview

City of Canada Bay is constituted under the Local Government Act 1993 (NSW) and has its principal place of business at:

1A Marlborough Street
Drummoyne NSW 2047

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

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

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

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

City of Canada Bay Council

General Purpose Financial Statements

for the year ended 30 June 2023

Understanding Council's Financial Statements

Introduction

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

What you will find in the Statements

The financial statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2023.

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

About the Councillor/Management Statement

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

About the Primary Financial Statements

The financial statements incorporate five "primary" financial statements:

1. The Income Statement

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

2. The Statement of Comprehensive Income

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

3. The Statement of Financial Position

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

4. The Statement of Changes in Equity

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

5. The Statement of Cash Flows

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

About the Notes to the Financial Statements

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

About the Auditor's Reports

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

In NSW the auditor provides 2 audit reports:

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

Who uses the Financial Statements?

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

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

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

City of Canada Bay Council

Consolidated 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 19 September 2023.



Angelo Tsirekis
Mayor
19 September 2023



Joseph Cordaro
Deputy Mayor
19 September 2023



Jonn Clark
General Manager
19 September 2023



Evan Hutchings
Responsible Accounting Officer
19 September 2023

City of Canada Bay Council

Income Statement

for the year ended 30 June 2023

Original unaudited budget 2023	\$ '000	Notes	Actual 2023	Actual 2022
Income from continuing operations				
60,462	Rates and annual charges	B2-1	60,193	58,678
20,222	User charges and fees	B2-2	17,675	16,706
6,758	Other revenues	B2-3	6,189	4,945
7,596	Grants and contributions provided for operating purposes	B2-4	8,822	8,442
38,206	Grants and contributions provided for capital purposes	B2-4	38,220	55,295
1,884	Interest and investment income	B2-5	4,214	1,366
3,546	Other income	B2-6	10,027	3,078
138,674	Total income from continuing operations		145,340	148,510
Expenses from continuing operations				
41,999	Employee benefits and on-costs	B3-1	41,352	37,065
37,540	Materials and services	B3-2	38,562	35,267
698	Borrowing costs	B3-3	699	84
15,379	Depreciation, amortisation and impairment of non-financial assets	B3-4	15,549	14,508
5,656	Other expenses	B3-5	6,075	6,197
—	Net loss from the disposal of assets	B4-1	2,450	1,461
101,272	Total expenses from continuing operations		104,687	94,582
37,402	Operating result from continuing operations		40,653	53,928
37,402	Net operating result for the year attributable to Council		40,653	53,928
(804)	Net operating result for the year before grants and contributions provided for capital purposes		2,433	(1,367)

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

City of Canada Bay Council

Statement of Comprehensive Income

for the year ended 30 June 2023

\$ '000	Notes	2023	2022
Net operating result for the year – from Income Statement		40,653	53,928
Other comprehensive income:			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	332,830	413,793
Total items which will not be reclassified subsequently to the operating result		332,830	413,793
Total other comprehensive income for the year		332,830	413,793
Total comprehensive income for the year attributable to Council		373,483	467,721

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

City of Canada Bay Council

Statement of Financial Position

as at 30 June 2023

\$ '000	Notes	2023	2022
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	40,856	18,824
Investments	C1-2	58,000	82,000
Receivables	C1-4	9,483	13,714
Inventories	C1-5	239	251
Contract assets and contract cost assets	C1-6	93	4,864
Other	C1-11	1,256	1,193
Total current assets		109,927	120,846
Non-current assets			
Investments	C1-2	50,500	51,350
Infrastructure, property, plant and equipment (IPPE)	C1-7	2,696,427	2,321,615
Investment property	C1-8	42,120	37,965
Intangible assets	C1-9	1,052	746
Right of use assets	C2-1	53	93
Total non-current assets		2,790,152	2,411,769
Total assets		2,900,079	2,532,615
LIABILITIES			
Current liabilities			
Payables	C3-1	20,549	25,730
Contract liabilities	C3-2	18,031	18,592
Lease liabilities	C2-1	3	30
Borrowings	C3-3	1,174	1,341
Employee benefit provisions	C3-4	8,675	8,113
Provisions	C3-5	296	228
Total current liabilities		48,728	54,034
Non-current liabilities			
Contract liabilities	C3-2	4,752	4,384
Lease liabilities	C2-1	50	63
Borrowings	C3-3	13,516	14,689
Employee benefit provisions	C3-4	692	594
Provisions	C3-5	24	17
Total non-current liabilities		19,034	19,747
Total liabilities		67,762	73,781
Net assets		2,832,317	2,458,834
EQUITY			
Accumulated surplus		1,342,631	1,301,978
IPPE revaluation reserve		1,489,686	1,156,856
Council equity interest		2,832,317	2,458,834
Total equity		2,832,317	2,458,834

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

City of Canada Bay Council
Statement of Changes in Equity
for the year ended 30 June 2023

\$ '000	Notes	2023			2022		
		Accumulated surplus	IPPE revaluation reserve	Total equity	Accumulated surplus	IPPE revaluation reserve	Total equity
Opening balance at 1 July		1,301,978	1,156,856	2,458,834	1,248,050	743,063	1,991,113
Restated opening balance		1,301,978	1,156,856	2,458,834	1,248,050	743,063	1,991,113
Net operating result for the year		40,653	-	40,653	53,928	-	53,928
Net operating result for the period		40,653	-	40,653	53,928	-	53,928
Other comprehensive income							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	-	332,830	332,830	-	413,793	413,793
Other comprehensive income		-	332,830	332,830	-	413,793	413,793
Total comprehensive income		40,653	332,830	373,483	53,928	413,793	467,721
Closing balance at 30 June		1,342,631	1,489,686	2,832,317	1,301,978	1,156,856	2,458,834

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

City of Canada Bay Council

Statement of Cash Flows

for the year ended 30 June 2023

Original unaudited budget 2023	\$ '000	Notes	Actual 2023	Actual 2022
Cash flows from operating activities				
Receipts:				
60,462	Rates and annual charges		60,102	58,782
20,223	User charges and fees		19,742	16,051
1,883	Interest received		3,672	1,273
45,803	Grants and contributions		53,723	45,890
–	Bonds, deposits and retentions received		10,038	4,761
5,370	Other revenue		9,075	2,486
4,934	Fines		4,373	2,933
Payments:				
(41,999)	Payments to employees		(40,588)	(37,885)
(37,539)	Payments for materials and services		(28,138)	(41,887)
(698)	Borrowing costs		(699)	(84)
–	Bonds, deposits and retentions refunded		(9,557)	(4,175)
(5,656)	Other expenditure		(25,173)	(2,336)
52,783	Net cash provided from operating activities	G1-1	56,570	45,809
Cash flows from investing activities				
Receipts:				
–	Sale of investments		49,307	3,000
–	Redemption of term deposits		148,523	149,510
4,600	Sale of investment property		4,926	–
839	Proceeds from sale of IPPE		636	4,011
Payments:				
–	Purchase of investments		(51,457)	(7,504)
–	Acquisition of term deposits		(121,523)	(114,510)
–	Purchase of investment property		(2,380)	–
(90,099)	Payments for IPPE		(60,683)	(87,684)
(584)	Purchase of intangible assets		(506)	(342)
(85,244)	Net cash used in investing activities		(33,157)	(53,519)
Cash flows from financing activities				
Receipts:				
–	Proceeds from borrowings		–	15,000
Payments:				
(1,341)	Repayment of borrowings		(1,340)	(581)
–	Principal component of lease payments		(41)	(164)
(1,341)	Net cash provided from financing activities		(1,381)	14,255
(33,802)	Net change in cash and cash equivalents		22,032	6,545
18,824	Cash and cash equivalents at beginning of year		18,824	12,279
(14,978)	Cash and cash equivalents at end of year	C1-1	40,856	18,824
137,194	plus: Investments on hand at end of year	C1-2	108,500	133,350
122,216	Total cash, cash equivalents and investments		149,356	152,174

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

City of Canada Bay Council

Contents for the notes to the Financial Statements for the year ended 30 June 2023

A About Council and these financial statements	12
A1-1 Basis of preparation	12
B Financial Performance	14
B1 Functions or activities	14
B1-1 Functions or activities – income, expenses and assets	14
B1-2 Components of functions or activities	15
B2 Sources of income	16
B2-1 Rates and annual charges	16
B2-2 User charges and fees	17
B2-3 Other revenues	19
B2-4 Grants and contributions	20
B2-5 Interest and investment income	25
B2-6 Other income	25
B3 Costs of providing services	26
B3-1 Employee benefits and on-costs	26
B3-2 Materials and services	26
B3-3 Borrowing costs	28
B3-4 Depreciation, amortisation and impairment of non-financial assets	28
B3-5 Other expenses	30
B4 Gains or losses	31
B4-1 Gain or loss from the disposal, replacement and de-recognition of assets	31
B5 Performance against budget	32
B5-1 Material budget variations	32
C Financial position	33
C1 Assets we manage	33
C1-1 Cash and cash equivalents	33
C1-2 Financial investments	33
C1-3 Restricted and allocated cash, cash equivalents and investments	35
C1-4 Receivables	37
C1-5 Inventories	39
C1-6 Contract assets and Contract cost assets	39
C1-7 Infrastructure, property, plant and equipment	40
C1-8 Investment properties	43
C1-9 Intangible assets	44
C2 Leasing activities	45
C2-1 Council as a lessee	45
C2-2 Council as a lessor	47
C3 Liabilities of Council	49
C3-1 Payables	49
C3-2 Contract Liabilities	49
C3-3 Borrowings	50
C3-4 Employee benefit provisions	52

City of Canada Bay Council

Contents for the notes to the Financial Statements for the year ended 30 June 2023

C3-5 Provisions	53
C4 Reserves	54
C4-1 Nature and purpose of reserves	54
D Risks and accounting uncertainties	55
D1-1 Risks relating to financial instruments held	55
D2-1 Fair value measurement	59
D3-1 Contingencies	65
E People and relationships	68
E1 Related party disclosures	68
E1-1 Key management personnel (KMP)	68
E1-2 Councillor and Mayoral fees and associated expenses	69
E2 Other relationships	70
E2-1 Audit fees	70
F Other matters	71
F1-1 Statement of Cash Flows information	71
F2-1 Commitments	72
F3 Statement of developer contributions as at 30 June 2023	73
F3-1 Summary of developer contributions	73
F3-2 Developer contributions by plan	73
F3-3 S7.4 planning agreements	74
F3-4 SEPP Affordable housing	75
F4 Statement of performance measures	76
F4-1 Statement of performance measures – consolidated results	76
G Additional Council disclosures (unaudited)	77
G1-1 Statement of performance measures – consolidated results (graphs)	77
G1-2 Financial review	79
G1-3 Council information and contact details	80

A About Council and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by Council on dd MMMM yyyy. 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 (NSW)* and Regulations, 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.

Starting from here, unless otherwise indicated, all amounts disclosed in the financial statements are actual amounts. Specific budgetary amounts have been included for comparative analysis (to actuals) in the following reports and notes and are clearly marked.:

- Income statement
- Statement of cash flows
- B5-1 Material budget variations

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 investment properties – refer Note C1-8
- (ii) estimated fair values of infrastructure, property, plant and equipment – refer Note C1-7
- (iii) employee benefit provisions – refer Note C3-4.

Significant judgements in applying the Council's accounting policies

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

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 unless it is required to be held in the Council's Trust Fund.

The Trust Fund

In accordance with the provisions of Section 411 of the *Local Government Act 1993 (NSW)* (as amended), a separate and distinct Trust Fund is maintained to account for all money and property received by the Council in trust which must be applied only for the purposes of, or in accordance with, the trusts relating to those monies.

Trust monies and property subject to Council's control have been included in these reports.

A separate statement of monies held in the Trust Fund is available for inspection at the council office by any person free of charge

Goods and Services Tax (GST)

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

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

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

Volunteer services

Council does not have material dependence on volunteer services. Volunteers are utilised in Library Services, Community Services, Cultural Events & Sustainability. These services are not recognised due to their nature and are of a non-material value.

New accounting standards and interpretations issued but not yet effective

New accounting standards and interpretations issued but not yet effective

Certain new accounting standards and interpretations (ie. pronouncements) have been published by the Australian Accounting Standards Board that are not mandatory for the 30 June 2023 reporting period.

Council has not applied any pronouncements before its operative date in the annual reporting period beginning 1 July 2022.

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.

New accounting standards adopted during the year

During the year Council adopted all accounting standards and interpretations (as issued by the Australian Accounting Standards Board) which were mandatorily effective from the first time at 30 June 2023.

Those newly adopted standards did not have a material impact on Council's reported financial position, financial performance and/or associated financial statement disclosures.

B Financial Performance

B1 Functions or activities

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

Income, expenses and assets have been directly attributed to the following functions or activities. Details of those functions or activities are provided in Note B1-2.										
\$ '000	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
Functions or activities										
Connected community	16,469	13,047	34,083	28,790	(17,614)	(15,743)	762	666	675,798	174,391
Sustainable and thriving environment	23,015	21,180	23,384	24,331	(369)	(3,151)	5,179	3,339	115,439	507,624
Vibrant urban living	2,184	1,798	7,985	6,526	(5,801)	(4,728)	743	489	2,491	1,607,833
Infrastructure and transport	17,222	49,889	24,922	23,577	(7,700)	26,312	14,018	45,970	1,883,109	15,882
Civic leadership	86,450	62,596	14,313	11,358	72,137	51,238	26,340	13,273	223,242	226,885
Total functions and activities	145,340	148,510	104,687	94,582	40,653	53,928	47,042	63,737	2,900,079	2,532,615

B1-2 Components of functions or activities

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

Connected Community

1. Foster an inclusive community where diversity is welcomed and celebrated
2. Celebrate, recognise, and honour Aboriginal and Torres Strait Islander cultures
3. Provide the community with equitable access to a range of programs, services, and facilities
4. Promote a community where residents feel safe and enjoy good health
5. Provide open space, facilities, and programs that promote active lifestyles

Sustainable and thriving environment

1. Reduce greenhouse gas emissions
2. Increase urban tree canopy
3. Reduce waste to landfill through avoidance and increased recycling and reuse
4. Enhance and protect native flora and fauna to support local biodiversity
5. Improve access to, and enhance the quality of, the City's foreshore and waterways

Vibrant urban living

1. Create vibrant local village centres and community hubs
2. Improve access to local art, culture and creative activities
3. Promote the City as an attractive, welcoming place to do business
4. Ensure the built environment respects the unique neighbourhood character and responds deftly to evolving community needs

Infrastructure and transport

1. Manage local assets to ensure they continue to meet community needs and address climate adaptation
2. Manage traffic and parking to minimise congestion and increase road safety
3. Encourage active and accessible transport opportunities

Civic leadership

1. Council is accountable, efficient, and ready to meet future challenges
2. Council is supported by a skilled and efficient workforce that is equipped to meet the needs of a growing community
3. Council works with partners to actively shape the City's future
4. The City of Canada Bay community is well informed and eager to engage in issues and decisions that impact them

B2 Sources of income

B2-1 Rates and annual charges

\$ '000	2023	2022
Ordinary rates		
Residential	37,196	36,133
Business	5,914	5,763
Less: pensioner rebates	(621)	(631)
Rates levied to ratepayers	42,489	41,265
Pensioner rate subsidies received	335	346
Total ordinary rates	42,824	41,611
Annual charges (pursuant to s496, 496A, 496B, 501 & 611)		
Domestic waste management services	16,747	16,448
Stormwater management services	740	738
Less: pensioner rebates	(255)	(263)
Annual charges levied	17,232	16,923
Pensioner annual charges subsidies received:		
– Other	137	144
Total annual charges	17,369	17,067
Total rates and annual charges	60,193	58,678

Council has used 01/07/2019 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)			
Waste management services (non-domestic)	2	956	933
Total specific user charges		956	933
Other user charges and fees			
(i) Fees and charges – statutory and regulatory functions (per s608)			
Building regulation	2	288	219
Planning and building regulation	2	916	1,163
Private works – section 67	2	53	229
Registration fees	2	51	58
Section 10.7 certificates (EP&A Act)	2	281	287
Section 603 certificates	2	136	167
Section 611 charges	2	62	65
Occupancy of public land	2	483	302
Hoardings	2	453	474
Shop inspections	2	261	230
Total fees and charges – statutory/regulatory		2,984	3,194
(ii) Fees and charges – other (incl. general user charges (per s608))			
Aged care	2	20	8
Child care	2	3,499	3,153
Leaseback fees – Council vehicles	2	415	411
Leisure centre	2	2,744	1,763
Park rents	2	345	271
Parking fees	2	877	612
Restoration charges	2	1,542	2,843
Admission and service fees	2	1,418	1,009
Golf course fees	2	1,761	1,904
Halls and meeting rooms	2	1,085	587
Library	2	26	13
Other	2	3	5
Total fees and charges – other		13,735	12,579
Total other user charges and fees		16,719	15,773
Total user charges and fees		17,675	16,706
Timing of revenue recognition for user charges and fees			
User charges and fees recognised over time (1)		–	–
User charges and fees recognised at a point in time (2)		17,675	16,706
Total user charges and fees		17,675	16,706

B2-2 User charges and fees (continued)

Accounting policy

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

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service or in some cases such as Five Dock Leisure Centre and Council Golf Courses, the customer is required to pay on arrival. There is no material obligation for Council in relation to refunds or returns.

Where an upfront fee is charged such as membership fees for the leisure centre the fee is recognised on a straight-line basis over the expected life of the membership.

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

B2-3 Other revenues

\$ '000	Timing	2023	2022
Fines – parking	2	4,168	2,840
Fines – other	2	60	28
Legal fees recovery – rates and charges (extra charges)	2	40	35
Legal fees recovery – other	2	122	39
Commissions and agency fees	2	49	232
Diesel rebate	2	32	29
Insurance claims recoveries	2	19	–
Recycling income	2	143	226
Sale of abandoned vehicles	2	65	81
Sales – general	2	6	3
Fines – building compliance	2	146	64
Bus shelter advertising	2	958	931
Energy certificates	2	22	66
Other	2	219	95
Sponsorships	2	93	–
Waste management performance bonus	2	26	276
Incentive payment Lighting	2	21	–
Total other revenue		6,189	4,945

Timing of revenue recognition for other revenue

Other revenue recognised over time (1)	–	–
Other revenue recognised at a point in time (2)	6,189	4,945
Total other revenue	6,189	4,945

Accounting policy for other revenue

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

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

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

B2-4 Grants and contributions

\$ '000	Timing	Operating 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	2	610	1,047	–	–
Financial assistance – local roads component	2	209	342	–	–
Payment in advance - future year allocation					
Financial assistance – general component	2	2,370	1,608	–	–
Financial assistance – local roads component	2	789	528	–	–
Amount recognised as income during current year		3,978	3,525	–	–
Special purpose grants and non-developer contributions (tied)					
Cash contributions					
Previously specific grants:					
Pensioners' rates subsidies:					
Fire and emergency services	2	–	487	–	–
Child care	2	233	126	–	–
Community care	2	31	154	–	–
Environmental programs	2	11	23	–	–
Heritage and cultural	2	225	44	–	20
Library	2	329	335	–	–
Library – special projects	2	–	2	90	–
LIRS subsidy	1	116	28	–	–
Recreation and culture	1	–	–	14,287	40,514
Environmental projects	2	365	1,076	–	–
Planning	1	471	100	–	–
Sport and recreation	2	18	–	469	1,274
Street lighting	2	174	171	–	–
Transport (road safety funding)	2	41	70	–	–
Traffic route subsidy	2	32	34	–	–
Transport (roads to recovery)	2	349	380	–	–
Transport (other roads and bridges funding)	2	103	323	1,200	–
Previously contributions:					
Drainage	2	37	51	–	–
Heritage/cultural	2	5	3	–	–
Other councils – joint works/services	2	367	372	–	–
Recreation and culture	2	91	265	–	–
Roads and bridges	2	401	109	60	2,906
Transport for NSW contributions (regional roads, block grant)	2	381	373	693	813
Other contributions	2	159	149	–	–
Environmental contributions	2	142	135	–	–
Insurance incentive scheme contribution	2	110	107	–	–
Total special purpose grants and non-developer contributions – cash		4,191	4,917	16,799	45,527
Non-cash contributions					
Roads and bridges		–	–	19	–
Total other contributions – non-cash		–	–	19	–
Total special purpose grants and non-developer contributions (tied)		4,191	4,917	16,818	45,527
Total grants and non-developer contributions		8,169	8,442	16,818	45,527

continued on next page ...

B2-4 Grants and contributions (continued)

\$ '000	Timing	Operating 2023	Operating 2022	Capital 2023	Capital 2022
Comprising:					
– Commonwealth funding		379	3,234	534	4,162
– State funding		6,890	4,415	16,160	41,347
– Other funding		900	793	124	18
		8,169	8,442	16,818	45,527

continued on next page ...

B2-4 Grants and contributions (continued)

Developer contributions

\$ '000	Notes	Timing	Operating 2023	Operating 2022	Capital 2023	Capital 2022
Developer contributions: (s7.4 & s7.11 - EP&A Act, s64 of the LGA):						
F3						
Cash contributions						
S 7.4 – contributions using planning agreements		2	–	–	–	2,002
S 7.11 – contributions towards amenities/services		2	653	–	5,114	5,254
S 7.12 – fixed development consent levies		2	–	–	1,645	1,230
Affordable housing contributions		2	–	–	14,643	–
Total developer contributions – cash			653	–	21,402	8,486
Non-cash contributions						
S 7.4 – contributions using planning agreements		2	–	–	–	1,282
Total developer contributions non-cash			–	–	–	1,282
Total developer contributions			653	–	21,402	9,768
Total contributions			653	–	21,402	9,768
Total grants and contributions			8,822	8,442	38,220	55,295
Timing of revenue recognition for grants and contributions						
Grants and contributions recognised over time (1)			587	128	14,286	40,514
Grants and contributions recognised at a point in time (2)			8,235	8,314	23,934	14,781
Total grants and contributions			8,822	8,442	38,220	55,295

B2-4 Grants and contributions (continued)

Unspent grants and contributions

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

\$ '000	Operating 2023	Operating 2022	Capital 2023	Capital 2022
Unspent grants and contributions				
Unspent funds at 1 July	1,728	401	4,022	4,781
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	159	1,709	–	–
Add: Funds received and not recognised as revenue in the current year	–	–	–	–
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(1,782)	(382)	(4,022)	(759)
Less: Funds received in prior year but revenue recognised and funds spent in current year	–	–	–	–
Unspent funds at 30 June	105	1,728	–	4,022
Developer Contributions				
Unspent funds at 1 July	–	–	52,407	67,583
Add: contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions	–	–	23,496	8,745
Add: contributions received and not recognised as revenue in the current year	–	–	–	–
Add: contributions recognised as income in the current period obtained in respect of a future rating identified by Council for the purpose of establishing a rate	–	–	–	–
Less: contributions recognised as revenue in previous years that have been spent during the reporting year	–	–	(25,830)	(23,921)
Unspent contributions at 30 June	–	–	50,073	52,407

Accounting policy

Grants and contributions under AASB 15 – enforceable agreement with sufficiently specific performance obligations

Where grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations then the revenue are recognised when control of each performance obligations is satisfied.

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.

Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control and within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract.

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.

Grant income Under AASB 1058

Assets arising from grants in the scope of AASB 1058 is recognised at the assets 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

B2-4 Grants and contributions (continued)

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.

Capital grants

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

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

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

Developer contributions

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

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

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

Other grants and contributions

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

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

B2-5 Interest and investment income

\$ '000		2023	2022
Interest on financial assets measured at amortised cost			
– Overdue rates and annual charges (incl. special purpose rates)		150	141
– Cash and investments		3,941	1,225
Dividend income (other)		123	–
Finance income on the net investment in the lease	C2-2b	–	–
Total interest and investment income (losses)		4,214	1,366
Interest and investment income is attributable to:			
Unrestricted investments/financial assets:			
Overdue rates and annual charges (general fund)		150	103
General Council cash and investments		2,623	1,001
Restricted investments/funds – external:			
Development contributions			
– Section 7.11 & 7.12		739	47
– Voluntary planning agreements		611	215
– SEPP Affordable housing agreements		91	–
Total interest and investment income		4,214	1,366

Accounting policy

Interest income is recognised using the effective interest rate at the date that interest is earned.

B2-6 Other income

\$ '000	Notes	2023	2022
Reversal of impairment losses on receivables			
Other		93	364
Total reversal of impairment losses on receivables	C1-4	93	364
Fair value increment on investment properties			
Fair value increment on investment properties		6,375	–
Total fair value increment on investment properties	C1-8	6,375	–
Rental income			
Investment properties			
Lease income (excluding variable lease payments not dependent on an index or rate)		239	241
Total Investment properties		239	241
Other lease income			
Affordable housing		587	319
Council properties		2,393	1,939
Footpath dining		340	215
Total other lease income		3,320	2,473
Total rental income	C2-2	3,559	2,714
Total other income		10,027	3,078

B3 Costs of providing services

B3-1 Employee benefits and on-costs

\$ '000	2023	2022
Salaries and wages	31,391	30,235
Travel expenses	6	3
Employee leave entitlements (ELE)	3,956	1,546
ELE on-costs	75	25
Superannuation – defined benefit plans	240	299
Superannuation – guarantee levy	3,391	3,056
Workers' compensation insurance	1,207	916
Fringe benefit tax (FBT)	256	232
Training costs (other than salaries and wages)	299	273
Protective clothing	64	37
Maternity leave	323	267
Other	144	176
Total employee costs	41,352	37,065
Total employee costs expensed	41,352	37,065

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.

Council participates in a defined benefit plan under the Local Government Superannuation Scheme, however, sufficient information to account for the plan as a defined benefit is not available and therefore Council accounts for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans, i.e. as an expense when it becomes payable – refer to Note E3-1 for more information.

B3-2 Materials and services

\$ '000	Notes	2023	2022
Raw materials and consumables		3,141	2,393
– Cleaning		1,364	1,139
– Contractor and consultancy costs		123	73
– Golf course management		287	261
– Information systems		193	346
– Rate payment agencies		95	99
– Swimming pool management		384	373
– Waste management		9,476	9,254
– Contractor maintenance and repairs		5,403	4,080
– other contractor and consultancy costs		5,743	5,875
Audit Fees	E2-1	106	96
Infringement notice contract costs (SEINS)		592	365
Previously other expenses:			
Councillor and Mayoral fees and associated expenses	E1-2	263	258
Advertising		127	111
Bank charges		177	116
Information systems		1,822	1,283
Election expenses		–	571
Electricity and heating		1,145	879

continued on next page ...

B3-2 Materials and services (continued)

\$ '000	2023	2022
Postage	143	164
Printing and stationery	334	245
Street lighting	1,044	941
Subscriptions and publications	508	420
Telephone and communications	499	480
Valuation fees	118	112
Travel expenses	9	12
Agency personnel	984	1,354
Other expenses	536	292
Fuel and oil	519	425
Insurance – excess	91	161
Insurance – premiums	1,830	1,490
Motor vehicle registrations	104	128
Strata levies	72	64
Water	371	224
Legal expenses:		
– Legal expenses: planning and development	241	579
– Legal expenses: debt recovery	56	38
– Legal expenses: other	254	184
Other	10	7
Expenses from leases of low value assets and short term leases	389	369
Total materials and services	38,562	35,267
Total materials and services	38,562	35,267

Accounting policy

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

B3-3 Borrowing costs

\$ '000	2023	2022
(i) Interest bearing liability costs		
Interest on leases	1	5
Interest on loans	698	79
Total interest bearing liability costs	699	84
Total interest bearing liability costs expensed	699	84
(ii) Other borrowing costs		
Fair value adjustments on recognition of advances and deferred debtors		
Total borrowing costs expensed	699	84

Accounting policy

Borrowing costs incurred for the construction of any qualifying asset are capitalised during the period of time that is required to complete and prepare the asset for its intended use or sale. Other borrowing costs are expensed as incurred.

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

\$ '000	Notes	2023	2022
Depreciation and amortisation			
Plant and equipment		583	1,011
Office equipment		45	27
Furniture and fittings		46	43
Land improvements (depreciable)		607	291
Infrastructure:	C1-7		
– Buildings – non-specialised		2,754	2,449
– Buildings – specialised		316	239
– Other structures		3,028	2,820
– Roads		4,364	4,020
– Bridges		141	130
– Footpaths		1,067	950
– Stormwater drainage		1,593	1,422
– Swimming pools		167	154
Right of use assets	C2-1	41	164
Other assets:			
– Heritage collections		20	27
– Library books		406	414
– Other		171	186
Intangible assets	C1-9	200	161
Total gross depreciation and amortisation costs		15,549	14,508
Total depreciation and amortisation costs		15,549	14,508
Total depreciation, amortisation and impairment for non-financial assets		15,549	14,508

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. In calculating depreciation, a review of the assets useful life and pattern of consumption is undertaken at each reporting date.

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.

B3-4 Depreciation, amortisation and impairment of non-financial assets (continued)

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

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

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

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

B3-5 Other expenses

\$ '000	Notes	2023	2022
Impairment of receivables			
User charges and fees		(8)	13
Other		65	569
Total impairment of receivables	C1-4	57	582
Other			
Contributions/levies to other levels of government			
– Department of planning levy		184	181
– Emergency services levy		259	141
– NSW fire brigade levy		1,971	1,701
– Waste levy		3,177	3,243
– Donations, contributions and assistance		427	349
- Decrement of Operational Land Held for Sale		–	–
Total other		6,018	5,615
Total other expenses		6,075	6,197

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 Gains or losses

B4-1 Gain or loss from the disposal, replacement and de-recognition of assets

\$ '000	Notes	2023	2022
Gain (or loss) on disposal of property (excl. investment property)			
Proceeds from disposal – property		–	3,487
Less: carrying amount of property assets sold/written off		–	(1,841)
Gain (or loss) on disposal		–	1,646
Gain (or loss) on disposal of plant and equipment			
	C1-7		
Proceeds from disposal – plant and equipment		638	520
Less: carrying amount of plant and equipment assets sold/written off		(466)	(296)
Gain (or loss) on disposal		172	224
Gain (or loss) on disposal of infrastructure			
	C1-7		
Less: carrying amount of infrastructure assets sold/written off		(2,946)	(3,335)
Gain (or loss) on disposal		(2,946)	(3,335)
Gain (or loss) on disposal of investment property			
	C1-8		
Proceeds from disposal – investment property		2,626	–
Less: carrying amount of investment property sold/written off		(2,300)	–
Gain (or loss) on disposal		326	–
Gain (or loss) on disposal of furniture			
Proceeds from disposal – Furniture and Fittings		–	4
Gain (or loss) on disposal		–	4
Other			
Proceeds from disposal – Other		(2)	–
Gain (or loss) on disposal		(2)	–
Gain (or loss) on disposal of term deposits			
	C1-2		
Proceeds from disposal/redemptions/maturities – term deposits		–	–
Less: carrying amount of term deposits sold/redeemed/matured		–	–
Gain (or loss) on disposal		–	–
Net gain (or loss) from disposal of assets		(2,450)	(1,461)

Accounting policy

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the Income Statement.

The gain or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer and the asset is de-recognised.

B5 Performance against budget

B5-1 Material budget variations

Council's original budget was adopted by the Council on 28 June 2022 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 ----- Variance -----	
Revenues				
Rates and annual charges	60,462	60,193	(269)	0% U
User charges and fees	20,222	17,675	(2,547)	(13)% U
User fees and charges income is less than budget due to the delay in Concord Oval Recreation centre opening. Also fees collected from Council golf courses, development applications, and driveway construction fees was less than anticipated.				
Other revenues	6,758	6,189	(569)	(8)% U
Operating grants and contributions	7,596	8,822	1,226	16% F
Council received the financial assistance grant for 2023-24 in June 2023, an additional \$1.24M.				
Capital grants and contributions	38,206	38,220	14	0% F
Interest and investment revenue	1,884	4,214	2,330	124% F
Council return on investments have increased, from an average of 1.4% in June 2022 to 3.76% in June 2023, as well as maintaining investment balances of greater than \$130M over the course of the year.				
Other income	3,546	10,027	6,481	183% F
Expenses				
Employee benefits and on-costs	41,999	41,352	647	2% F
Materials and services	37,540	38,562	(1,022)	(3)% U
Borrowing costs	698	699	(1)	0% U
Depreciation, amortisation and impairment of non-financial assets	15,379	15,549	(170)	(1)% U
Other expenses	5,656	6,075	(419)	(7)% U
Statement of cash flows				
Cash flows from operating activities	52,783	56,570	3,787	7% F
Cash flows from investing activities	(85,244)	(33,157)	52,087	(61)% F
Actual cash outflow from investing activities less than budget due to reduced expenditure on capital works. This was the result of re-phasing the delivery of projects contained in the 2023 program into the following year.				
Cash flows from financing activities	(1,341)	(1,381)	(40)	3% U

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

\$ '000	2023	2022
Cash assets		
Cash on hand and at bank	11,392	2,914
Cash equivalent assets		
– Deposits at call	13,464	11,910
– Short-term deposits	16,000	4,000
Total cash and cash equivalents	40,856	18,824

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	40,856	18,824
Balance as per the Statement of Cash Flows	40,856	18,824

Accounting policy

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

C1-2 Financial investments

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Debt securities at amortised cost				
Long term deposits	53,000	20,500	71,000	29,500
Government and semi-government bonds	2,000	7,500	2,000	8,000
NCD's, FRN's (with maturities > 3 months)	3,000	22,500	9,000	13,850
Total	58,000	50,500	82,000	51,350
Total financial investments	58,000	50,500	82,000	51,350
Total cash assets, cash equivalents and investments	98,856	50,500	100,824	51,350

C1-2 Financial investments (continued)

Accounting policy

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

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

Financial assets

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

Classification

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

- amortised cost
- fair value through profit and loss (FVTPL)
- 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	149,356	152,174
Less: Externally restricted cash, cash equivalents and investments	(94,166)	(100,816)
Cash, cash equivalents and investments not subject to external restrictions	55,190	51,358
External restrictions		
External restrictions – included in liabilities		
External restrictions included in cash, cash equivalents and investments above comprise:		
Specific purpose unexpended loans – general	2,692	4,673
Contract Liabilities	21,000	22,414
External restrictions – included in liabilities	23,692	27,087
External restrictions – other		
External restrictions included in cash, cash equivalents and investments above comprise:		
Developer contributions – general	50,073	52,408
Specific purpose unexpended grants (recognised as revenue) – general fund	105	1,702
Stormwater management	178	225
Domestic waste management	20,118	19,394
External restrictions – other	70,474	73,729
Total external restrictions	94,166	100,816

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	55,190	51,358
Less: Internally restricted cash, cash equivalents and investments	(45,832)	(46,291)
Unrestricted and unallocated cash, cash equivalents and investments	9,358	5,067
Internal allocations		
At 30 June, Council has internally allocated funds to the following:		
Plant and vehicle replacement	2,222	3,049
Infrastructure replacement – parking	839	1,092
Employees leave entitlement	2,206	2,206
Carry over works	5,834	6,421
Deposits, retentions and bonds	12,115	11,429
Affordable housing	3,894	3,620
Building reserve	–	281
Concord library and childcare centre	772	815
Concord oval	–	86
Drummoyne oval lights reserve	54	55
Election of councillors	200	–
Energy efficiency reserve	32	32
Financial assistance grant advance	3,159	2,136

continued on next page ...

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

\$ '000	2023	2022
Financial sustainability	958	1,633
Five dock leisure centre	–	97
Investment fund	7,737	7,279
Massey park golf course	57	62
Parramatta River Catchment	234	341
Victoria avenue childcare	201	192
Water for the community	392	392
Workers compensation	–	147
Commercial Waste	4,926	4,926
Other	–	–
Total internal allocations	45,832	46,291

Internal restrictions over cash, cash equivalents and investments are those assets restricted by Council.

\$ '000	2023	2022
(c) Unrestricted and unallocated		
Unrestricted and unallocated cash, cash equivalents and investments	9,358	5,067

C1-4 Receivables

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Rates and annual charges	2,398	106	2,280	100
Interest and extra charges	145	47	133	40
User charges and fees	138	–	299	–
Private works	–	–	5	–
Accrued revenues				
– Interest on investments	996	–	466	–
Net investment in finance lease	–	–	–	–
Government grants and subsidies	566	–	1,995	–
Net GST receivable	657	–	885	–
Employee advances	11	–	12	–
General debtors	2,219	–	5,889	–
Infringements	1,134	–	872	–
Property leases	1,012	–	1,442	–
Road restorations	1,009	–	288	–
Total	10,285	153	14,566	140
Less: provision for impairment				
Rates and annual charges	–	(106)	–	(100)
Interest and extra charges	–	(47)	–	(40)
Other debtors	(802)	–	(852)	–
Total provision for impairment – receivables	(802)	(153)	(852)	(140)
Total net receivables	9,483	–	13,714	–

\$ '000	2023	2022
Movement in provision for impairment of receivables		
Balance at the beginning of the year (calculated in accordance with AASB 139)	992	815
+ new provisions recognised during the year	72	556
– amounts already provided for and written back this year	(16)	(41)
– amounts provided for but recovered during the year	(93)	(338)
Balance at the end of the year	955	992

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 takes into account 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.

C1-4 Receivables (continued)

In some cases, receivables that have been written off, may remain the subject of enforcement and recovery 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 Inventories

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
(i) Inventories at cost				
Stores and materials	239	–	251	–
Total inventories at cost	239	–	251	–
Total inventories	239	–	251	–

Externally restricted assets

There are no restrictions applicable to the above assets.

Accounting policy

Raw materials and stores, work in progress and finished goods

Raw materials and stores, work in progress and finished goods are stated at the lower of cost and net realisable value. Costs are assigned to individual items of inventory on the basis of weighted average costs. Costs of purchased inventory are determined after deducting rebates and discounts. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

C1-6 Contract assets and Contract cost assets

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Contract assets	93	–	4,864	–
Total contract assets and contract cost assets	93	–	4,864	–

Accounting policy

Contract assets

Contract assets represent Councils right to payment in exchange for goods or services the Council has transferred to a customer when that right is conditional on something other than the passage of time.

Contract assets arise when the amounts billed to customers are based on the achievement of various milestones established in the contract and therefore the amounts recognised as revenue in a given period do not necessarily coincide with the amounts billed to or certified by the customer. Once an invoice or payment claim is raised or the relevant milestone is reached, Council recognises a receivable.

Impairment of contract assets is assessed using the simplified expected credit loss model where lifetime credit losses are recognised on initial recognition.

C1-7 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2022					Asset movements during the reporting period					At 30 June 2023		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	Adjustments and transfers	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000													
Capital work in progress	–	–	–	154	–	–	–	–	–	–	154	–	154
Plant and equipment	9,141	(4,584)	4,557	–	2,450	(466)	(583)	–	–	–	10,321	(4,363)	5,958
Office equipment	641	(438)	203	–	149	(2)	(45)	–	–	–	775	(470)	305
Furniture and fittings	1,105	(801)	304	–	313	–	(46)	–	–	–	1,418	(847)	571
Land:													
– Operational land	183,882	–	183,882	–	1,330	–	–	–	–	30,838	216,050	–	216,050
– Community land	174,717	–	174,717	–	–	–	–	–	–	10,324	185,041	–	185,041
– Land under roads (pre 1/7/08)	1,087,950	–	1,087,950	–	–	–	–	–	–	249,067	1,337,017	–	1,337,017
– Land under roads (post 30/6/08)	19,650	–	19,650	–	–	–	–	–	–	4,498	24,148	–	24,148
Land improvements – depreciable	13,131	(2,542)	10,589	71	1,350	(59)	(607)	6,715	–	1,548	21,818	(2,211)	19,607
Infrastructure:													
– Buildings – non-specialised	256,490	(53,309)	203,181	2,417	27,800	–	(2,754)	(5,007)	–	28,054	292,793	(39,102)	253,691
– Buildings – specialised	11,898	(5,886)	6,012	262	7	–	(316)	–	–	1,047	12,749	(5,737)	7,012
– Other structures	185,063	(54,514)	130,549	670	10,168	(2,190)	(3,028)	(1,383)	(10,480)	–	199,839	(75,533)	124,306
– Roads	423,793	(120,078)	303,715	6,383	1,937	(645)	(4,364)	713	–	17,127	449,748	(124,882)	324,866
– Bridges	15,989	(4,313)	11,676	57	–	–	(141)	–	(764)	–	16,843	(6,015)	10,828
– Footpaths	92,404	(16,167)	76,237	1,124	1,614	23	(1,067)	(2,418)	(1,416)	–	91,153	(17,056)	74,097
– Stormwater drainage	159,234	(61,094)	98,140	561	370	(75)	(1,593)	1,380	–	2,207	163,793	(62,803)	100,990
– Swimming pools	14,955	(7,389)	7,566	487	–	–	(167)	–	–	780	15,719	(7,053)	8,666
Other assets:													
– Public Art	1,111	(159)	952	–	–	–	(20)	–	–	–	1,111	(179)	932
– Library books	6,506	(5,223)	1,283	–	464	–	(406)	–	–	–	6,970	(5,629)	1,341
– Other	1,435	(983)	452	–	566	–	(171)	–	–	–	1,787	(940)	847
Total infrastructure, property, plant and equipment	2,659,095	(337,480)	2,321,615	12,186	48,518	(3,414)	(15,308)	–	(12,660)	345,490	3,049,247	(352,820)	2,696,427

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

C1-7 Infrastructure, property, plant and equipment (continued)

By aggregated asset class	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	Adjustments and transfers	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
Plant and equipment	8,923	(4,175)	4,748	–	1,116	(296)	(1,011)	–	–	9,141	(4,584)	4,557
Office equipment	585	(411)	174	–	56	–	(27)	–	–	641	(438)	203
Furniture and fittings	1,073	(766)	307	–	40	–	(43)	–	–	1,105	(801)	304
Land:												
– Operational land	162,250	–	162,250	–	–	(1,543)	–	–	23,175	183,882	–	183,882
– Community land	131,754	–	131,754	–	638	–	–	–	42,325	174,717	–	174,717
– Land under roads (pre 1/7/08)	823,959	–	823,959	–	–	–	–	–	263,991	1,087,950	–	1,087,950
– Land under roads (post 30/6/08)	14,882	–	14,882	–	–	–	–	–	4,768	19,650	–	19,650
Land improvements – depreciable	9,943	(1,844)	8,099	206	35	(13)	(291)	15	2,538	13,131	(2,542)	10,589
Infrastructure:												
– Buildings – non-specialised	189,815	(57,417)	132,398	2,205	59,754	(297)	(2,449)	(248)	11,818	256,490	(53,309)	203,181
– Buildings – specialised	10,453	(5,244)	5,209	–	–	–	(239)	–	1,042	11,898	(5,886)	6,012
– Other structures	151,537	(48,864)	102,673	4,538	3,529	(745)	(2,820)	233	23,141	185,063	(54,514)	130,549
– Roads	393,144	(116,486)	276,658	8,312	138	(1,701)	(4,020)	12	24,316	423,793	(120,078)	303,715
– Bridges	14,766	(4,005)	10,761	87	–	–	(130)	–	958	15,989	(4,313)	11,676
– Footpaths	80,438	(15,028)	65,410	6,546	49	(508)	(950)	(12)	5,702	92,404	(16,167)	76,237
– Stormwater drainage	145,612	(56,069)	89,543	908	146	(369)	(1,422)	–	9,334	159,234	(61,094)	98,140
– Swimming pools	13,665	(6,831)	6,834	201	–	–	(154)	–	685	14,955	(7,389)	7,566
Other assets:												
– Heritage collections	1,111	(132)	979	–	–	–	(27)	–	–	1,111	(159)	952
– Library books	6,044	(4,809)	1,235	–	462	–	(414)	–	–	6,506	(5,223)	1,283
– Other	1,435	(797)	638	–	–	–	(186)	–	–	1,435	(983)	452
Total infrastructure, property, plant and equipment	2,161,389	(322,878)	1,838,511	23,003	65,963	(5,472)	(14,183)	–	413,793	2,659,095	(337,480)	2,321,615

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

C1-7 Infrastructure, property, plant and equipment (continued)

Accounting policy

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

IPPE is measured initially at cost. Cost includes the fair value of the consideration given to acquire the asset (net of discounts and rebates) and any directly attributable cost of bringing the asset to working condition for its intended use (inclusive of import duties and taxes).

When infrastructure, property, plant and equipment is 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.

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:

	Useful lives
Equipment, furniture and fittings	2-15
Land improvements	5-100
Infrastructure:	
– Buildings	15-90
– Roads, bridges and footpaths	15-200
– Stormwater drainage	80-120
– Other Structures Open space / recreational assets	5-80
– Other infrastructure	5-80
Other assets	5-20

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 3 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 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 IPPE revaluation reserve 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.

Council has elected to recognise land under roads acquired before 1 July 2008. Land under roads acquired after 1 July 2008 is recognised in accordance with the IPPE accounting policy.

Crown reserves

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

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

C1-8 Investment properties

\$ '000	2023	2022
Owned investment property		
Investment property on hand at fair value	42,120	37,965
Total owned investment property	42,120	37,965

Owned investment property

At fair value

Opening balance at 1 July	37,965	37,965
Capitalised subsequent expenditure	80	—
Disposals during year	(2,300)	—
Net gain/(loss) from fair value adjustments	6,375	—
Closing balance at 30 June	42,120	37,965

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.

C1-9 Intangible assets

Intangible assets are as follows:

\$ '000	2023	2022
Software		
Opening values at 1 July		
Gross book value	1,002	806
Accumulated amortisation	(256)	(241)
Net book value – opening balance	746	565
Movements for the year		
Purchases	506	343
Amortisation charges	(200)	(161)
Gross book value written off	–	(147)
Accumulated amortisation charges written off	–	(147)
Closing values at 30 June		
Gross book value	1,508	1,002
Accumulated amortisation	(456)	(256)
Total software – net book value	1,052	746
Total intangible assets – net book value	1,052	746

Accounting policy

IT development and software

Software development costs include only those costs directly attributable to the development phase (including external direct costs of materials and services, direct payroll, and payroll-related costs of employees' time spent on the project) and are only recognised following completion of technical feasibility, and where the Council has an intention and ability to use the asset. Amortisation is calculated on a straight-line basis over periods generally ranging from three to five years.

C2 Leasing activities

C2-1 Council as a lessee

Council has leases over a range of assets including land and IT equipment. Information relating to the leases in place and associated balances and transactions is provided below. Council has also leases for the asset class land, with Ardiill House and Transport NSW, (access to waterways). Information relating to the leases in place and associated balances and transactions is provided below.

Office and IT equipment

Leases for IT equipment are generally for low value assets, except for significant items such as photocopiers and servers. The leases are for between 2 and 5 years with no renewal option, the payments are fixed, however some of the leases include variable payments based on usage.

Land

Council leases land for a car park, and has a number of leases with Transport for NSW (Maritime) for access to the foreshore, so the community can access the waterways. These leases are classified as short term leases.

(a) Right of use assets

\$ '000	Office and IT Equipment	Total
2023		
Opening balance at 1 July	93	93
Depreciation charge	(41)	(41)
Balance at 30 June	53	53
2022		
Opening balance at 1 July	240	240
Additions to right-of-use assets	17	17
Depreciation charge	(164)	(164)
Balance at 30 June	93	93

(b) Lease liabilities

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Lease liabilities	3	50	30	63
Total lease liabilities	3	50	30	63

(c) (i) The maturity analysis

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

\$ '000	< 1 year	1 – 5 years	> 5 years	Total	Total per Statement of Financial Position
2023					
Cash flows	3	50	–	53	53
2022					
Cash flows	30	63	–	93	93

C2-1 Council as a lessee (continued)

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Total lease liabilities relating to unrestricted assets	3	50	30	63
Total lease liabilities	3	50	30	63

(d) Income Statement

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

\$ '000	2023	2022
Interest on lease liabilities	1	5
Depreciation of right of use assets	41	164
Expenses relating to short-term leases	45	32
Expenses relating to low-value leases	344	337
	431	538

(e) Statement of Cash Flows

Total cash outflow for leases	431	538
	431	538

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

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

- recreational jetties
- boat ramp

The leases are with Transport for NSW, and generally have been in place for many years and require payments of a maximum amount of \$520 per year. The use of the right-to-use asset is restricted by the lessors to specified community services which Council must provide, these services are detailed in the leases.

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

Accounting policy

At inception of a contract, Council assesses whether a lease exists – i.e. does the contract convey the right to control the use of an identified asset for a period of time in exchange for consideration?

Council has elected not to separate non-lease components from lease components for any class of asset and has accounted for payments as a single component.

At the lease commencement, Council recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where Council believes it is reasonably certain that the option will be exercised.

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

The lease liability is initially recognised at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Council's incremental borrowing rate for a similar term with similar security is used.

C2-1 Council as a lessee (continued)

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is re-measured when there is a lease modification, or change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI).

Where the lease liability is re-measured, the right-of-use asset is adjusted to reflect the re-measurement.

Exceptions to lease accounting

Council has applied the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. Council recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

Leases at significantly below market value / Concessionary leases

Council has elected to measure the right of use asset arising from the concessionary leases at cost which is based on the associated lease liability at initial recognition.

C2-2 Council as a lessor

Operating leases

Council leases out a number of properties and /or plant and equipment to community groups; these leases have been classified as operating leases for financial reporting purposes and the assets are included in the Statement of Financial Position as:

- investment property – where the asset is held predominantly for rental or capital growth purposes (refer note C1-8)
- property, plant and equipment – where the rental is incidental, or the asset is held to meet Councils service delivery objective (refer note C1-7).

\$ '000	2023	2022
---------	------	------

(i) Assets held as investment property

Investment property operating leases comprise of commercial, community and residential arrangements.

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)	239	241
Total income relating to operating leases for investment property assets	239	241

Operating lease expenses

Direct operating expenses that generated rental income	(23)	(40)
Total expenses relating to operating leases	(23)	(40)

Lease income (excluding variable lease payments not dependent on an index or rate)	3,320	2,473
Total income relating to operating leases for Council assets	3,320	2,473

(iii) Maturity analysis of undiscounted lease payments to be received after reporting date for all operating leases:

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

< 1 year	4,871	3,981
1–2 years	3,068	2,678
2–3 years	2,778	2,587
3–4 years	2,472	2,349
4–5 years	928	1,055
> 5 years	4,970	1,911
Total undiscounted lease payments to be received	19,087	14,561

C2-2 Council as a lessor (continued)

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

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Payables				
Prepaid rates	486	–	459	–
Goods and services – operating expenditure	1,023	–	611	–
Accrued expenses:				
– Salaries and wages	1,466	–	1,524	–
– Other expenditure accruals	5,454	–	11,497	–
Security bonds, deposits and retentions	12,120	–	11,639	–
Total payables	20,549	–	25,730	–
Total payables	20,549	–	25,730	–

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	8,484	8,147
Total payables	8,484	8,147

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.

Payables

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

C3-2 Contract Liabilities

\$ '000	Notes	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Grants and contributions received in advance:					
Unexpended capital grants (to construct Council controlled assets)	(i)	15,155	3,513	16,992	4,384
Unexpended operating grants (received prior to performance obligation being satisfied)	(ii)	1,178	1,239	225	–
Total grants received in advance		16,333	4,752	17,217	4,384
User fees and charges received in advance:					
Income Received in advance					
User Fees and charges received in advance	(iii)	1,698	–	1,375	–
Other		–	–	–	–
Total user fees and charges received in advance		1,698	–	1,375	–
Total contract liabilities		18,031	4,752	18,592	4,384

continued on next page ...

C3-2 Contract Liabilities (continued)

Notes

(i) Council has received funding to construct assets including sporting facilities, bridges, library and other infrastructure. The funds received are under an enforceable contract which require Council to construct an identified asset which will be under Council's control on completion. The revenue is recognised as Council constructs the asset and the contract liability reflects the funding received which cannot yet be recognised as revenue. The revenue is expected to be recognised in the next 12 months.

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

(iii) Prepaid rates and membership fees and other payments received in advance that are yet to satisfy performance obligation.

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)	18,652	22,302
Operating grants (received prior to performance obligation being satisfied)	2,433	280
Total revenue recognised that was included in the contract liability balance at the beginning of the period	21,085	22,582

Significant changes in contract liabilities

Funding from State and Commonwealth governments relates to contract obligations that have yet to be met. The majority of the contract liabilities relate to funding for Regional Cycleway, McIlwaine Reserve, Charles Heath Reserve, Majors Bay Reserve and Howley Park Reserve

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

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Loans – secured	1,174	13,516	1,341	14,689
Total borrowings	1,174	13,516	1,341	14,689

Borrowings relating to restricted assets

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Total borrowings relating to unrestricted assets	1,174	13,516	1,341	14,689
Total borrowings	1,174	13,516	1,341	14,689

(a) Changes in liabilities arising from financing activities

\$ '000	2022		Non-cash movements				2023
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	16,030	(1,340)	–	–	–	–	14,690
Lease liability (Note C2-1b)	93	(40)	–	–	–	–	53

continued on next page ...

C3-3 Borrowings (continued)

Total liabilities from financing activities	16,123	(1,380)	–	–	–	–	14,743
--	---------------	----------------	----------	----------	----------	----------	---------------

	2021	Non-cash movements					2022
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
\$ '000							
Loans – secured	1,611	(581)	15,000	–	–	–	16,030
Lease liability (Note C2-1b)	240	(147)	–	–	–	–	93
Total liabilities from financing activities	1,851	(728)	15,000	–	–	–	16,123

(b) Financing arrangements

\$ '000	2023	2022
Total facilities		
Bank overdraft facilities ¹	500	500
Credit cards/purchase cards	150	150
Total financing arrangements	650	650
Undrawn facilities		
– Bank overdraft facilities	500	500
– Credit cards/purchase cards	150	150
Total undrawn financing arrangements	650	650

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

Additional financing arrangements information

Breaches and defaults

During the current and prior year, there were no defaults or breaches on any of the loans.

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

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Annual leave	2,934	–	3,142	–
Sick leave	145	–	163	–
Long service leave	5,596	692	4,808	594
Total employee benefit provisions	8,675	692	8,113	594

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	8,009	4,936
	8,009	4,936

Description of and movements in provisions

\$ '000	ELE provisions			
	Annual leave	Sick leave	Long service leave	Total
2023				
At beginning of year	3,142	163	5,402	8,707
Additional provisions	2,532	18	1,798	4,348
Amounts used (payments)	(2,740)	(36)	(912)	(3,688)
Total ELE provisions at end of year	2,934	145	6,288	9,367
2022				
At beginning of year	3,063	190	6,728	9,981
Additional provisions	2,466	17	748	3,231
Amounts used (payments)	(2,194)	–	(593)	(2,787)
Other	(193)	(44)	(1,481)	(1,718)
Total ELE provisions at end of year	3,142	163	5,402	8,707

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.

C3-4 Employee benefit provisions (continued)

These amounts include superannuation 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.

C3-5 Provisions

\$ '000	2023 Current	2023 Non-Current	2022 Current	2022 Non-Current
Other provisions				
Workers compensation On Costs	296	24	228	17
Sub-total – other provisions	296	24	228	17
Total provisions	296	24	228	17
Total provisions relating to unrestricted assets	296	24	228	17
Total provisions	296	24	228	17

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

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

Description of and movements in provisions

\$ '000	Other provisions	
	Workers Comp On-Cost	Total
2023		
At beginning of year	245	245
Other	75	75
Total other provisions at end of year	320	320
2022		
At beginning of year	220	220
Other	25	25
Total other provisions at end of year	245	245

Nature and purpose of provisions

Workers Compensation On Costs

Workers Compensation On Cost is an accrued expense associated with the future payment in service of accrued employee leave entitlements.

Accounting policy

Provisions are recognised when Council has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation, and the amount has been reliably estimated.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the reporting date. The discount rate used to determine the present value reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as a borrowing cost.

C4 Reserves

C4-1 Nature and purpose of reserves

IPPE Revaluation reserve

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

D Risks and accounting uncertainties

D1-1 Risks relating to financial instruments held

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

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

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

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

The fair value of Council's financial assets and financial liabilities approximates their carrying amount.

A comparison by category of the carrying amounts and fair values of Council's financial assets and financial liabilities recognised in the financial statements is presented below.

\$ '000	Carrying value 2023	Carrying value 2022	Fair value 2023	Fair value 2022
Financial assets				
Measured at amortised cost				
Cash and cash equivalents	40,856	18,824	40,856	18,824
Receivables	9,483	13,714	9,483	13,714
Investments				
– Debt securities at amortised cost	108,500	133,350	112,230	136,803
Total financial assets	158,839	165,888	162,569	169,341
Financial liabilities				
Payables	20,549	25,730	20,549	25,648
Loans/advances	14,690	16,030	13,658	14,879
Total financial liabilities	35,239	41,760	34,207	40,527

Fair value is determined as follows:

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

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

Council's finance area manages the cash and Investments portfolio with the assistance of independent advisors.

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

The risks associated with the instruments held are:

- **Price risk** – the risk that the capital value of Investments may fluctuate due to changes in market prices, whether there changes are caused by factors specific to individual financial instruments or their issuers or are caused by factors affecting similar instruments traded in a market.
- **Interest rate risk** – the risk that movements in interest rates could affect returns and income.

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

- **Liquidity risk** – the risk that Council will not be able to pay its debts as and when they fall due.
- **Credit risk** – the risk that the investment counterparty will not complete their obligations particular to a financial instrument, resulting in a financial loss to Council – be it of a capital or income nature.

Council manages these risks (amongst other measures) by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees.

Council also seeks advice from independent advisers before placing any funds in cash equivalents and investments.

(a) Market risk – interest rate and price risk

\$ '000	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 1% movement in interest rates		
– Equity / Income Statement	1,494	1,521
Impact of a 10% movement in price of investments		
– Equity / Income Statement	408	86

(b) Credit risk

Council's major receivables comprise (i) rates and annual charges and (ii) user charges and fees.

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

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

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

Council makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

There are no material receivables that have been subjected to a re-negotiation of repayment terms.

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

Credit risk profile

Receivables – rates and annual charges

Credit risk on rates and annual charges is minimised by the ability of Council to recover these debts as a secured charge over the land; that is, the land can be sold to recover the debt. Council is also able to charge interest on overdue rates and annual charges at higher than market rates which further encourages payment.

\$ '000	Not yet overdue	overdue rates and annual charges		Total
		< 5 years	≥ 5 years	
2023				
Gross carrying amount	–	2,470	34	2,504
2022				
Gross carrying amount	–	2,354	26	2,380

Receivables - non-rates and annual charges and contract assets

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

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

\$ '000	Not yet overdue	0 - 30 days	Overdue debts			Total
			31 - 60 days	61 - 90 days	> 91 days	
2023						
Gross carrying amount	3,247	1,691	338	367	2,384	8,027
Expected loss rate (%)	0.00%	0.05%	0.18%	0.11%	1.44%	0.45%
ECL provision	–	1	1	–	34	36
2022						
Gross carrying amount	10,875	4,780	451	309	775	17,190
Expected loss rate (%)	0.00%	0.29%	0.90%	0.89%	6.40%	0.41%
ECL provision	–	14	4	3	50	71

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.

\$ '000	Weighted average interest rate	Subject to no maturity	≤ 1 Year	payable in: 1 - 5 Years	> 5 Years	Total cash outflows	Actual carrying values
2023							
Payables	0.00%	12,120	—	—	—	12,120	20,549
Borrowings	4.47%	1,174	791	3,532	9,193	14,690	14,690
Total financial liabilities		13,294	791	3,532	9,193	26,810	35,239
2022							
Payables	0.00%	11,639	—	—	—	11,639	25,730
Borrowings	5.08%	—	1,341	4,555	10,134	16,030	16,030
Total financial liabilities		11,639	1,341	4,555	10,134	27,669	41,760

Loan agreement breaches

Detail here any breaches to loan agreements which have occurred during the reporting year.

D2-1 Fair value measurement

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

- Infrastructure, property, plant and equipment
- Investment property
- Financial assets and liabilities

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

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

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

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

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

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

		Fair value measurement hierarchy					
\$ '000	Notes	Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2023	2022	2023	2022	2023	2022
Recurring fair value measurements							
Investment property	C1-8						
Investment properties		42,120	37,965	—	—	42,120	37,965
Total investment property		42,120	37,965	—	—	42,120	37,965
Infrastructure, property, plant and equipment							
	C1-7						
Plant and equipment		—	—	5,958	4,557	5,958	4,557
Office equipment		—	—	305	203	305	203
Furniture and fittings		—	—	571	304	571	304
Operational land		216,050	183,882	—	—	216,050	183,882
Community land		—	—	185,041	174,717	185,041	174,717
Land under roads		—	—	1,361,165	1,107,600	1,361,165	1,107,600
Land improvements – depreciable		—	—	19,607	10,589	19,607	10,589
Buildings (specialised and non-specialised)		—	—	260,703	209,193	260,703	209,193
Other structures		—	—	124,306	130,549	124,306	130,549
Roads, bridges, footpaths		—	—	409,791	391,628	409,791	391,628
Swimming Pools		—	—	8,666	7,566	8,666	7,566
Stormwater drainage		—	—	100,990	98,140	100,990	98,140
Public Art		—	—	932	952	932	952
Library books		—	—	1,341	1,283	1,341	1,283
Other		—	—	1,001	452	1,001	452
Total infrastructure, property, plant and equipment		216,050	183,882	2,480,377	2,137,733	2,696,427	2,321,615

During the year, there were no transfers between level 1 and level 2 fair value hierarchies for recurring fair value measurements.

Valuation techniques

Where Council is unable to derive fair valuations using quoted market prices of identical assets (ie. level 1 inputs) Council instead utilises a spread of both observable inputs (level 2 inputs) and unobservable inputs (level 3 inputs).

D2-1 Fair value measurement (continued)

The fair valuation techniques Council has employed while utilising level 2 and level 3 inputs are as follows:

Investment property

Investment property comprises land and /or buildings that are principally held for long-term rental yields, capital gains, or both, that is not occupied by Council. Full revaluations are carried out every three years by a member of the Australian Property Institute with an appropriate index utilised each year in between the full revaluations.

On an annual basis, Council reviews relevant indices in between the full revaluations, as a potential indicator to assess whether assets are not at fair value. The last full revaluation of Council's Investment Properties was as at 30 June 2021 and was determined by PDA Hill Consultants. The value of investment property as at 30 June 2021 was determined using the market approach.

All investment property valuations are included in level 2 of the fair value hierarchy.

Infrastructure, property, plant and equipment (IPPE)

Council's non-current assets are revalued at a minimum, every five years. Council engages external, independent, qualified valuers to determine the fair value of land, buildings, other structures, infrastructure and major plant to undertake this work. In addition, annual reviews are undertaken to determine whether the carrying amount of the asset is materially different from the existing fair values. If any variation is considered material, a revaluation is undertaken either by comprehensive revaluation or by applying an interim revaluation utilising appropriate indices.

Changes in fair values with Level 2 and 3 inputs are analysed at the end of each reporting period and discussed between the relevant department heads, valuation firm, audit committee and auditors, where considered necessary.

Plant & Equipment, Office equipment and Furniture & Fittings

Plant & Equipment, Office Equipment and Furniture & Fittings assets are recognised and valued at cost. Council assumes that the carrying amount reflects the fair value of the assets due to the nature of the items.

These asset categories include:

- Plant & Fleet
- Major Plant Items – tractors, street sweepers, tippers, rollers, and back hoes.
- Minor Plant and Equipment Items – generators, mowers, weed harvester, trailers, chainsaws, and power hand tools
- Fleet Vehicles – trucks, commercial vehicles and passenger vehicles
- Office Equipment – communications equipment and photocopiers
- Furniture & Fittings – work stations, storage cabinets, tables and chairs

The unobservable level 3 inputs used include:

- Straight line pattern of consumption
- Useful life
- Residual value where applicable

Council reviews the value of these assets based on the gross replacement cost of similar assets.

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

Land (Operational, Community, Land under roads and Land Improvements)

A comprehensive valuation of Operational land was undertaken by Scott Fullarton Valuations Pty Ltd as at 30 June 2022. Operational Land has been valued at market value, having regard to the "highest and best use", after identifying all elements that would be taken into account by buyers and sellers in settling the price, including but not limited to:

- The land's description and/or dimensions;
- Planning and other constraints on development; and
- The potential for alternative use.

Level 2 inputs were used to value land held in freehold title and those with special use, which are restricted under the zoning objectives. Sale prices of comparable land parcels in close proximity were adjusted for differences in key attributes such as size and configuration. The most significant inputs into this valuation approach are price per square metre.

Community land valuations are based on the Valuer General's most recent valuation of land provided for rating purposes, as at Base Date 01/07/2022. The Valuer General's valuations reflect the restricted use of Community Land.

D2-1 Fair value measurement (continued)

Land Under Roads is valued based the latest Valuer General's Valuation of Base Date of 1/07/2022. A discounted municipal average of \$331.04 per square meter representing a discount of 90% of Municipal Average of Land Values reflects the restricted nature of Land Under Roads. The 90% discounting method relates to the Englobo valuation methodology.

Land Improvements – Depreciable

This asset class comprises land improvements such as gardens, mulched areas, streetscaping and landscaping. These assets may be located on parks, reserves and also within road reserves. Land Improvements were valued using the cost approach in collaboration between APV Valuers and Asset Management and Council's experienced engineering staff, as at 30/06/2022.

The cost approach has been utilised whereby the replacement cost was estimated for each asset by taking into account a range of factors. Inputs such as estimates of patterns of consumption, asset condition and useful life required extensive professional judgement and impacted significantly on the final determination of fair value. As such, these assets were all classified as having been valued using Level 3 valuation inputs. Valuation techniques remained the same for this reporting period.

Using the above valuations, as the base, Council applied the index, ABS - Series 3109 - Other heavy and civil engineering construction Australia, as at 30/06/2023.

Buildings

A comprehensive valuation of Buildings was undertaken by Scott Fullarton Valuations Pty Ltd, Director Scott Fullarton, FAPI, Certified Practising Valuer, API Membership No 67557 as at 30 June 2022 using the cost approach.

The Gross Value of each building is obtained by applying a unit rate to a structure or a square metre rate to a building, based on its current replacement cost, which is the lowest cost of replacing the economic benefits of the existing asset using modern technology. While all buildings were physically inspected, inputs such as estimates of patterns of consumption, asset condition and useful life required extensive professional judgement.

The key unobservable input is the rate per square metre which has been benchmarked to construction costs of similar properties across the industry.

This asset class is categorised as level 3 as some of the inputs used in the valuation of these assets require significant professional judgment and are unobservable. Valuation techniques remained the same for this reporting period. Valuation techniques remained the same for this reporting period.

A fair value assessment was performed by staff during the 2022-23 financial year to account for inflation, Council applied the ABS index, "3020 Non-residential building construction NSW" to determine the valuation.

Other Structures

This asset class comprises sea wall, marine structures, retaining walls, playground equipment, sports field lighting, shade shelters, fencing, and other structures which did not meet the definition of a building.

Other Structures were valued using the cost approach in collaboration between APV Valuers and Asset Management and Council's experienced engineering staff, in 2021/22.

The cost approach has been utilised whereby the replacement cost was estimated for each asset by taking into account a range of factors. Inputs such as estimates of patterns of consumption, asset condition and useful life required extensive professional judgement and impacted significantly on the final determination of fair value. As such, these assets were all classified as having been valued using Level 3 valuation inputs. Valuation techniques remained the same for this reporting period.

A fair value assessment was performed by staff during the 2022-23 financial year to account for inflation, Council applied the ABS index, "3109 -Other heavy and civil engineering construction Australia, to determine the valuation.

Roads, Bridges and Footpaths

The road carriageway is defined as the trafficable portion of a road, between, but not including the kerb and gutter. This asset class includes Footpaths, Kerb and Gutter, Roundabouts, Speed humps, Traffic calming devices, Street Furniture, Bus Shelters and Guard rail fencing.

Council's roads are componentised into surface and pavement and further separated into segments for inspection and valuation. Footpaths and Kerb and Gutter are segmented to match the adjacent road segment where possible. The cost approach was utilised whereby the replacement cost was estimated for each asset by taking into account a range of factors. Inputs such as estimated pattern of consumption, asset condition and useful life, requiring extensive professional judgement, impacted significantly on the final determination of fair value.

D2-1 Fair value measurement (continued)

This asset class is categorised as Level 3 as some of the above mentioned inputs used in the valuation of these assets require significant professional judgement and are therefore unobservable. Valuation techniques remained the same for this reporting period.

A fair value assessment was performed by staff during the 2022-23 financial year to account for inflation. In relation to the footpath category assets, Council has applied the ABS index, "3109 -Other heavy and civil engineering construction Australia, to determine the valuation as at 30 June 2023.

With respect to the Roads and Bridges asset categories, ABS index, "3101 -Road and bridge construction New South Wales, has been applied to determine the valuation as at 30 June 2023.

Swimming Pools

Assets within this class comprise Cabarita Swimming Centre and Drummoyne Swimming Centre. The pools were valued by Scott Fullarton Valuations Pty Ltd, Director Scott Fullarton, FAPI, Certified Practising Valuer, API Membership No 67557 as at 30 June 2022 using the cost approach.

The Gross Value of each building is obtained by applying a unit rate to a structure or a square metre rate to a building, based on its current replacement cost, which is the lowest cost of replacing the economic benefits of the existing asset using modern technology. While the swimming centres were physically inspected, inputs such as estimates of patterns of consumption, asset condition and useful life required extensive professional judgement.

The key unobservable input is the rate per square metre which has been benchmarked to construction costs of similar properties across the industry.

This asset class is categorised as level 3 as some of the inputs used in the valuation of these assets require significant professional judgment and are unobservable. Valuation techniques remained the same for this reporting period.

A fair value assessment was performed by staff during the 2022-23 financial year to account for inflation. Council applied the ABS index, "3109 -Other heavy and civil engineering construction Australia, to determine the valuation.

Stormwater Drainage

The Stormwater Drainage asset class consists of basins, pits and pipes, gross pollutant traps, open channels and culverts. The valuation for this asset class was performed by the Council's internal engineering team. The gross value of the infrastructure assets are determined using rates stipulated in contracts with third party suppliers, which is a key observable input.

Stormwater Drainage assets were last externally valued as at 30 June 2021. The valuations also included assessment of the overall useful life of each type of asset and the subsequent determination of the remaining useful life of each asset.

This asset class is categorised as Level 3 as some of the above mentioned inputs used in the valuation of these assets require significant professional judgement and are therefore unobservable. Valuation techniques remained the same for this reporting period.

A fair value assessment was performed by staff during the 2022-23 financial year to account for inflation. Council applied the ABS index, "3109 -Other heavy and civil engineering construction Australia, to determine the valuation.

Other Assets – Library Books'

Assets included in this asset category consist of library books, Ebooks, Online journals, magazines, CDs and DVDs which are recognised and valued at cost. Council assumes that the carrying amount reflects the fair value of the assets due to the nature of the items. There are no major variances between the fair value and carrying amount of these assets. Therefore these assets are disclosed at fair value in the notes.

Whilst these assets are recognised at cost with supporting supplier invoices (observable input), the remaining significant inputs (useful life, pattern of consumption, and asset condition) are unobservable and therefore categorised as level 3.

Valuation techniques remained the same for this reporting period.

Fair value measurements using significant unobservable inputs (level 3)

The following table summarises the quantitative information relating to the significant unobservable inputs used in deriving the various level 3 asset class fair values.

D2-1 Fair value measurement (continued)

	Valuation technique/s	Unobservable inputs
Investment properties		
Investment Property	Review of market conditions by an Independent Qualified Valuer (Market approach)	Estimated rental value (/m2) Rental yield (per annum)
Infrastructure, property, plant and equipment		
Plant & Equip, Office Equipment, Furn & Fittings	Cost used to approximate fair value (Cost approach)	Gross Replacement Useful Life Residual Value Remaining Useful Life
Operational Land	Qualified Valuer (Cost approach)	Price per square metre
Community Land	Land Values obtained from NSW Valuer General (Cost approach)	Land Value, Land Area
Land under Roads	Municipal average m2 rate of properties land values as determined by the NSW Valuer General. A 90% discount rate is applied to reflect the restricted nature of LUR (Cost approach)	Land Value, Land Area
Land Improvements - Depreciable	Cost used to approximate fair value (Cost approach)	Gross Replacement Useful Life Asset Condition Remaining Useful Life
Buildings	Qualified Valuer (Cost approach)	Gross Replacement Useful Life Asset Condition Remaining Useful Life
Other structures	Cost used to approximate fair value (Cost approach)	Gross Replacement Useful Life Asset Condition Remaining Useful Life
Roads bridges footpaths	Unit rates per m2 or length (Cost approach)	Gross Replacement Useful Life Asset Condition Remaining Useful Life
Swimming pools	Qualified Valuer (Cost approach)	Gross Replacement Useful Life Asset Condition Remaining Useful Life
Stormwater drainage	Unit rates per m2 or length (Cost approach)	Gross Replacement Useful Life Asset Condition Remaining Useful Life
Other assets -Library Books -Public Art -Other	Cost used to approximate fair value (Cost approach)	Gross Replacement Useful Life Asset Condition Remaining Useful Life

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

	Plant & Equip, Office Equipment, Furn & Fittings		Operational Land		Community Land		Land under Roads	
\$ '000	2023	2022	2023	2022	2023	2022	2023	2022
Opening balance	5,064	5,229	183,882	162,250	174,717	131,754	1,107,600	838,841
Total gains or losses for the period								
Other movements								
Purchases (GBV)	2,912	1,212	1,330	—	—	638	—	—
Disposals (WDV)	(468)	(296)	—	(1,543)	—	—	—	—
Depreciation and impairment	(674)	(1,081)	—	—	—	—	—	—

continued on next page ...

D2-1 Fair value measurement (continued)

\$ '000	Plant & Equip, Office Equipment, Furn & Fittings		Operational Land		Community Land		Land under Roads	
	2023	2022	2023	2022	2023	2022	2023	2022
Revaluations	—	—	30,838	23,175	10,324	42,325	253,565	268,759
Closing balance	6,834	5,064	216,050	183,882	185,041	174,717	1,361,165	1,107,600

\$ '000	Land Improvements - Depreciable		Buildings		Other structures		Roads bridges footpaths	
	2023	2022	2023	2022	2023	2022	2023	2022
Opening balance	10,589	8,099	209,193	137,607	130,549	102,673	391,628	352,829
Total gains or losses for the period								
Other movements								
Transfers from/(to) another asset class	6,715	15	(5,007)	(248)	(1,383)	233	(1,705)	—
Purchases (GBV)	1,421	241	30,486	61,959	10,838	8,067	11,115	15,132
Disposals (WDV)	(59)	(13)	—	(297)	(2,190)	(745)	(622)	(2,209)
Depreciation and impairment	(607)	(291)	(3,070)	(2,688)	(3,028)	(2,820)	(5,572)	(5,100)
Revaluations	1,548	2,538	29,101	12,860	(10,480)	23,141	14,947	30,976
Closing balance	19,607	10,589	260,703	209,193	124,306	130,549	409,791	391,628

\$ '000	Swimming pools		Stormwater drainage		Other assets		Investment Property	
	2023	2022	2023	2022	2023	2022	2023	2022
Opening balance	7,566	6,834	98,140	89,543	2,687	2,852	37,965	37,965
Total gains or losses for the period								
Other movements								
Transfers from/(to) another asset class	—	—	1,380	—	—	—	—	—
Purchases (GBV)	487	201	931	1,054	1,184	462	80	—
Disposals (WDV)	—	—	(75)	(369)	—	—	(2,300)	—
Depreciation and impairment	(167)	(154)	(1,593)	(1,422)	(597)	(627)	—	—
Revaluations	780	685	2,207	9,334	—	—	6,375	—
Closing balance	8,666	7,566	100,990	98,140	3,274	2,687	42,120	37,965

\$ '000	Total	
	2023	2022
Opening balance	2,359,580	1,876,476
Purchases (GBV)	60,784	88,966
Disposals (WDV)	(5,714)	(5,472)
Depreciation and impairment	(15,308)	(14,183)
Revaluations	339,205	413,793
Closing balance	2,738,547	2,359,580

Highest and best use

The following non-financial assets of Council are being utilised at other than their highest and best use:

Car Parks

Land could be redeveloped.

All other non-financial assets are considered to be utilised for their highest and best use.

D3-1 Contingencies

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

LIABILITIES NOT RECOGNISED

1. Guarantees

(i) Defined benefit superannuation contribution plans

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

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

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

Description of the funding arrangements.

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

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

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

* For 180 Point Members, Employers are required to contribute 8% 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 for 1 July 2022 to 30 June 2023, 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.

D3-1 Contingencies (continued)

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2023 was \$134,425.08. The last valuation of the Scheme was performed by Fund Actuary, Richard Boyfield FIAA] on 30 June 2022.

The amount of additional contributions included in the total employer contribution advised above is \$201,800.04. Council's expected contribution to the plan for the next annual reporting period is \$127,948.56.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2021 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	2,290.9	
Past Service Liabilities	2,231.1	102.4%
Vested Benefits	2,253.6	101.7%

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

Council's share of any surplus or 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	6.0% per annum
Salary inflation	3.5% per annum
Increase in CPI	6.0% for 2022/23, and 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 preliminary 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.

An indication of the level of participation of the entity in the plan compared with other participating entities. An employer's past service contribution per annum as a percentage of the total past service contribution for all Pooled Employers (of \$20M for each year from 1 January 2022 to 30 December 2024) provides an indication of the level of participation of that employer compared with other employers in the Pooled Employer sub-group.

(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.

D3-1 Contingencies (continued)

(iv) Other guarantees

Council has provided no other guarantees other than those listed above.

2. Other liabilities

(i) Third party claims

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

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

(ii) Potential land acquisitions due to planning restrictions imposed by Council

Council has classified a number of privately owned land parcels as local open space or bushland.

As a result, where notified in writing by the various owners, Council will be required to purchase these land parcels.

At reporting date, reliable estimates as to the value of any potential liability (and subsequent land asset) from such potential acquisitions has not been possible.

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	1,668	1,508
Other long-term benefits	33	292
Total	1,701	1,800

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	45
Councillors' fees	190	178
Other Councillors' expenses (including Mayor)	27	35
Total	263	258

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

	102	71
Remuneration for audit and other assurance services	102	71

Total Auditor-General remuneration	102	71
---	------------	-----------

Non NSW Auditor-General audit firms

(i) Audit and other assurance services

Other audit and assurance services

	4	25
Remuneration for audit and other assurance services	4	25

Total remuneration of non NSW Auditor-General audit firms	4	25
--	----------	-----------

Total audit fees	106	96
-------------------------	------------	-----------

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	40,653	53,928
Add / (less) non-cash items:		
Depreciation and amortisation	15,549	14,508
(Gain) / loss on disposal of assets	2,450	1,461
Non-cash capital grants and contributions	(19)	(1,282)
Losses/(gains) recognised on fair value re-measurements through the P&L:		
– Investment property	(6,375)	–
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	4,268	(2,713)
Increase / (decrease) in provision for impairment of receivables	(37)	177
(Increase) / decrease of inventories	12	(214)
(Increase) / decrease of other current assets	(63)	(937)
(Increase) / decrease of contract asset	4,771	(4,864)
Increase / (decrease) in payables	412	(6,406)
Increase / (decrease) in other accrued expenses payable	(6,101)	7,886
Increase / (decrease) in other liabilities	508	502
Increase / (decrease) in contract liabilities	(193)	(14,988)
Increase / (decrease) in employee benefit provision	660	(1,274)
Increase / (decrease) in other provisions	75	25
Net cash flows from operating activities	56,570	45,809

F2-1 Commitments

Capital commitments (exclusive of GST)

\$ '000	2023	2022
---------	------	------

Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:

Property, plant and equipment

Buildings	5,193	7,837
Recreational projects	2,004	664
Roads, bridges and footpaths	420	1,208
Stormwater drainage	142	243
Seawalls	286	47
Other	701	706
Total commitments	8,746	10,705

These expenditures are payable as follows:

Within the next year	8,746	10,705
Total payable	8,746	10,705

Sources for funding of capital commitments:

Section 7.11 and 64 funds/reserves	5,427	6,445
Unexpended grants	1,553	2,122
Externally restricted reserves	270	—
Internally restricted reserves	1,493	1,880
Unexpended loans	3	205
Stormwater Levy	—	53
Total sources of funding	8,746	10,705

Details of capital commitments

Capital expenditure commitments relate to projects budgetted for in 2022/23 but which had not been completed by June 30. The unexpended budget amount has been carried forward to 2023/24 to enable these projects to be completed.

F3 Statement of developer contributions as at 30 June 2023

F3-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2022	Contributions received during the year		Non-cash Other	Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2023	Cumulative balance of internal borrowings (to)/from
Roads	2,901	-	-	-	-	(39)	-	2,862	-
Parking	24	-	-	-	-	(24)	-	-	-
Open space	20,727	1,733	-	-	202	(7,033)	-	15,629	-
Community facilities	2,722	470	-	-	55	1,254	-	4,501	-
Other	(3)	-	-	-	-	3	-	-	-
Community infrastructure	(3,796)	1,707	-	-	200	(223)	-	(2,112)	-
Administration	344	74	-	-	9	-	-	427	-
Active Transport	(75)	146	-	-	17	(2,359)	-	(2,271)	-
Public Domain	2,201	1,636	-	-	188	-	-	4,025	-
S7.11 contributions – under a plan	25,045	5,766	-	-	671	(8,421)	-	23,061	-
S7.12 levies – under a plan	1,936	1,645	-	-	68	(1,091)	-	2,558	-
Total S7.11 and S7.12 revenue under plans	26,981	7,411	-	-	739	(9,512)	-	25,619	-
S7.4 planning agreements	25,427	-	-	-	611	(16,318)	-	9,720	-
SEPP Affordable housing agreements	-	14,643	-	-	91	-	-	14,734	-
Total contributions	52,408	22,054	-	-	1,441	(25,830)	-	50,073	-

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.

F3-2 Developer contributions by plan

\$ '000	Opening balance at 1 July 2022	Contributions received during the year		Non-cash Other	Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2023	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land						
Contribution Plan - Canada Bay									
Open Space	16,910	992	-	-	117	(5,793)	-	12,226	-
Community facilities	1,863	269	-	-	32	(28)	-	2,136	-
Community infrastructure	(3,796)	1,707	-	-	200	(223)	-	(2,112)	-
Administration	290	34	-	-	4	-	-	328	-
Active Transport	(75)	84	-	-	10	(2,359)	-	(2,340)	-
Total	15,192	3,086	-	-	363	(8,403)	-	10,238	-

CONTRIBUTION PLAN - Concord area (Rhodes)

F3-2 Developer contributions by plan (continued)

\$ '000	Opening balance at 1 July 2022	Contributions received during the year		Non-cash Other	Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2023	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land						
Roads	2,862	-	-	-	-	-	-	2,862	-
Open space	2,577	741	-	-	85	-	-	3,403	-
Community facilities	2,139	201	-	-	23	-	-	2,363	-
Administration	54	40	-	-	5	-	-	99	-
Traffic facilities	-	62	-	-	7	-	-	69	-
Public Domain	2,201	1,636	-	-	188	-	-	4,025	-
Total	9,833	2,680	-	-	308	-	-	12,821	-
CONTRIBUTION PLAN - Concord area (Strathfield triangle)									
Roads	39	-	-	-	-	(39)	-	-	-
Parking	24	-	-	-	-	(24)	-	-	-
Open space	1,240	-	-	-	-	(1,240)	-	-	-
Community facilities	(1,299)	-	-	-	-	1,299	-	-	-
Other	(3)	-	-	-	-	3	-	-	-
Land Acquisition	-	-	-	-	-	-	-	-	-
< Enter Description >	-	-	-	-	-	-	-	-	-
Total	1	-	-	-	-	(1)	-	-	-
CONTRIBUTION PLAN - Breakfast point community enhancement									
Community facilities	19	-	-	-	-	(17)	-	2	-
Active Transport	-	-	-	-	-	-	-	-	-
Total	19	-	-	-	-	(17)	-	2	-

S7.12 Levies – under a plan

CONTRIBUTION PLAN									
Other	1,936	1,645	-	-	68	(1,091)	-	2,558	-
Total	1,936	1,645	-	-	68	(1,091)	-	2,558	-

F3-3 S7.4 planning agreements

S7.4 planning agreements									
Strathfield triangle	550	-	-	-	16	-	-	566	-
Rhodes general	21,599	-	-	-	349	(16,090)	-	5,858	-
Canada Bay general	2,365	-	-	-	220	(228)	-	2,357	-
Breakfast Point	913	-	-	-	26	-	-	939	-
< Enter Description >	-	-	-	-	-	-	-	-	-
Total	25,427	-	-	-	611	(16,318)	-	9,720	-

\$ '000	Opening balance at 1 July 2022	Contributions received during the year			Non-cash Other	Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2023	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land							
F3-4 SEPP Affordable housing										
SEPP Affordable housing agreements										
SEPP Affordable housing agreements	—	14,643	—	—	—	91	—	—	14,734	—
Total	—	14,643	—	—	—	91	—	—	14,734	—

F4 Statement of performance measures

F4-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2023	Indicator 2023	2022	Indicators 2021	2020	Benchmark
1. Operating performance ratio						
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	(1,528)	(1.52)%	0.34%	0.97%	1.10%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	100,652					
2. Own source operating revenue ratio						
Total continuing operating revenue excluding all grants and contributions ¹	91,830	66.13%	56.98%	56.76%	83.60%	> 60.00%
Total continuing operating revenue	138,872					
3. Unrestricted current ratio						
Current assets less all external restrictions	66,261	4.14x	2.99x	2.68x	1.59x	> 1.50x
Current liabilities less specific purpose liabilities	15,986					
4. Debt service cover ratio						
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	14,720	7.08x	17.98x	17.71x	17.65x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	2,080					
5. Rates and annual charges outstanding percentage						
Rates and annual charges outstanding	2,543	4.05%	3.93%	4.36%	3.28%	< 5.00%
Rates and annual charges collectable	62,796					
6. Cash expense cover ratio						
Current year's cash and cash equivalents plus all term deposits	114,356	13.00	16.44	21.36	11.41	> 3.00
Monthly payments from cash flow of operating and financing activities	8,795	months	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

G Additional Council disclosures (unaudited)

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

1. Operating performance ratio



Purpose of operating performance ratio

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

Commentary on 2022/23 result

2022/23 ratio (1.52)%

The Operating Performance Ratio has been adversely impacted by the unavoidable timing of the receipt of grants totalling \$1.198M in the previous financial year and their subsequent expenditure in 2023.

Net revenue revisions for Five Dock Leisure Centre and Concord Oval Recreation Centre (CORA), the result of the delayed opening of the CORC, impacted the overall operating revenue by \$1.7M.

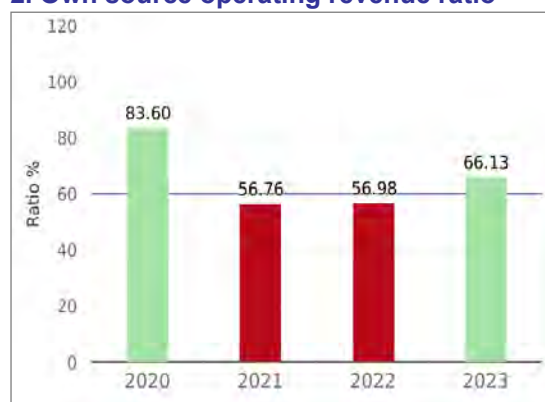
Benchmark: — > 0.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

2. Own source operating revenue ratio



Purpose of own source operating revenue ratio

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

Commentary on 2022/23 result

2022/23 ratio 66.13%

The ratio has returned to better than benchmark. As reported previously, this ratio has been adversely impacted by the receipt of significant grants and contributions relating to specific capital projects - in particular State and Commonwealth funding of the redevelopment of Concord Oval.

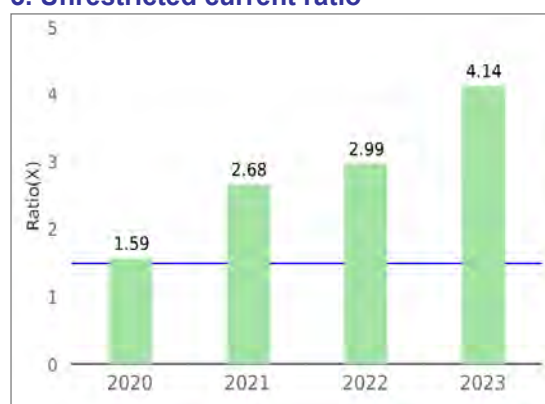
Benchmark: — > 60.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

3. Unrestricted current ratio



Purpose of unrestricted current ratio

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

Commentary on 2022/23 result

2022/23 ratio 4.14x

The unrestricted current ratio excludes cash and reserves that are restricted for specific purposes and which cannot be used to meet short term obligations for accounts payable and loan servicing.

Benchmark: — > 1.50x

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

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

4. Debt service cover ratio



Purpose of debt service cover ratio

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

Commentary on 2022/23 result

2022/23 ratio 7.08x

The repayment of principal of \$1.2M on borrowings of \$15M, drawn down in the previous financial year as part of the funding strategy for the redevelopment of Concord Oval, commenced this year. The ratio remains well above benchmark.

Benchmark: — > 2.00x

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

5. Rates and annual charges outstanding percentage



Purpose of rates and annual charges outstanding percentage

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

Commentary on 2022/23 result

2022/23 ratio 4.05%

This ratio remains better than the industry benchmark of 5%. Council's debt collection activities have remained measured. Flexible payment plans are also supported to assist ratepayers experiencing hardship. Outstanding rates and annual charges increased by \$161K from \$2.413M as at 30/6/22 to \$2.574M as at 30/6/23. Over the past four years, the ratio has averaged 3.925%.

Benchmark: — < 5.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

6. Cash expense cover ratio



Purpose of cash expense cover ratio

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

Commentary on 2022/23 result

2022/23 ratio 13.00 months

This ratio remains significantly better than the minimum benchmark of 3 months and is regarded as strong. It indicates the period of time that Council could operate without additional cash flow.

Benchmark: — > 3.00months

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

G1-2 Financial review

Key financial figures of Council over the past 5 years

\$ '000	2023	2022	2021	2020	2019
Inflows:					
Rates and annual charges revenue	60,193	58,678	57,028	55,276	54,009
User charges revenue	17,675	16,706	17,835	17,712	18,626
Interest and investment revenue (losses)	4,214	1,366	1,324	2,294	3,143
Grants income – operating and capital	24,987	53,969	24,951	11,461	7,757
Total income from continuing operations	145,340	148,510	151,878	101,706	104,311
Sale proceeds from IPPE	5,562	4,011	270	560	883
New loan borrowings and advances	–	15,000	–	–	–
Outflows:					
Employee benefits and on-cost expenses	41,352	37,065	37,269	36,205	35,253
Borrowing costs	699	84	119	149	170
Materials and contracts expenses	38,562	35,267	33,031	34,805	23,917
Total expenses from continuing operations	104,687	94,582	94,158	93,470	88,404
Total cash purchases of IPPE	60,683	87,684	38,067	24,513	20,544
Total loan repayments (incl. finance leases)	1,381	745	782	725	489
Operating surplus/(deficit) (excl. capital income)	2,433	(1,367)	(12)	(1,733)	3,212
Financial position figures					
Current assets	109,927	120,846	149,250	123,760	91,732
Current liabilities	48,728	54,034	60,746	61,118	28,611
Net current assets	61,199	66,812	88,504	62,642	63,121
Available working capital (Unrestricted net current assets)	9,917	9,050	14,826	4,461	7,501
Cash and investments – unrestricted	9,358	5,067	20,853	13,583	7,966
Cash and investments – internal restrictions	45,832	46,291	35,097	31,600	33,489
Cash and investments – total	149,356	152,174	176,125	114,336	108,038
Total borrowings outstanding (loans, advances and finance leases)	14,690	16,030	1,611	2,159	2,677
Total value of IPPE (excl. land and earthworks)	1,286,991	1,192,896	1,028,544	1,073,160	869,258
Total accumulated depreciation	352,820	337,480	322,878	311,500	265,747
Indicative remaining useful life (as a % of GBV)	73%	72%	69%	71%	69%

Source: published audited financial statements of Council (current year and prior year)

G1-3 Council information and contact details

Principal place of business:

1A Marlborough Street
Drummoyne NSW 2047

Contact details**Mailing Address:**

Locked Bag 1470
Drummoyne NSW 1470

Telephone: 02 9911 6555

Opening hours:

8:30am - 4:30pm
Monday to Friday

Internet: www.canadabay.nsw.gov.au

Email: council@canadabay.nsw.gov.au

Officers**General Manager**

Jonn Clark

Responsible Accounting Officer

Evan Hutchings

Public Officer

Mrs Melissa Lee

Auditors

Audit Office of New South Wales
Level 19, Darling Park Tower 2
201 Sussex Street, Sydney NSW 2000
GPO Box 12, Sydney NSW 2001
audit.nsw.gov.au

Elected members**Mayor**

Angelo Tsirekis

Councillors

Cr. Anthony Bazouni
Cr. Joe Cordaro
Cr. Stephanie Di Pasqua
Cr. Andrew Ferguson
Cr. Charles Jago
Cr. Julia Little
Cr. Michael Megna
Cr. Carmel Ruggeri

Other information

ABN: 79 130 029 350



INDEPENDENT AUDITOR'S REPORT

Report on the general purpose financial statements

City of Canada Bay Council

To the Councillors of City of Canada Bay Council

Opinion

I have audited the accompanying financial statements of City of Canada Bay 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 B5-1 'Material budget variations
- on the Special Schedules. A separate opinion has been provided on Special Schedule - Permissible income for general rates
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Mary Yuen
Delegate of the Auditor-General for New South Wales

30 October 2023
SYDNEY

Mr Angelo Tsirekas
Mayor
City of Canada Bay Council
Locked Bag 1470
DRUMMOYNE NSW 1470

Contact: Mary Yuen
Phone no: 02 9275 7215
Our ref: R008-16585809-46617

30 October 2023

Dear Mayor

**Report on the Conduct of the Audit
for the year ended 30 June 2023
City of Canada Bay Council**





I have audited the general purpose financial statements (GPFS) of the City of Canada Bay 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	60.2	58.7	 2.6
Grants and contributions revenue	47.0	63.7	 -26.2
Operating result from continuing operations	40.7	53.9	 -24.5
Net operating result before capital grants and contributions	2.4	-1.4	 271.4

The Council's operating result from continuing operations (\$40.7 million including depreciation and amortisation expense of \$15.5 million) was \$13.2 million lower than the 2021–22 result. Further, the net operating result before capital grants and contributions (\$2.4 million) was \$3.8 million higher than the 2021–22 result.

The net operating result before capital grants and contributions (\$2.4 million) was \$3.8 million higher than the 2021–22 result mainly due to an increase in rates and annual charges (\$1.5 million), an increase in user charges and fees (\$1.0 million), an increase in other revenues (\$1.2 million), an increase in other income (\$6.9 million), an increase in interest and investment income (\$2.8 million), which was offset by a decrease in grants and contribution revenue (\$16.7 million) and an increase in total expenses from continuing operations (\$10.1 million).

Rates and annual charges revenue (\$60.2 million) increased by \$1.5 million (2.6 per cent) in 2022–23 due to rate peg and increase in rateable properties.

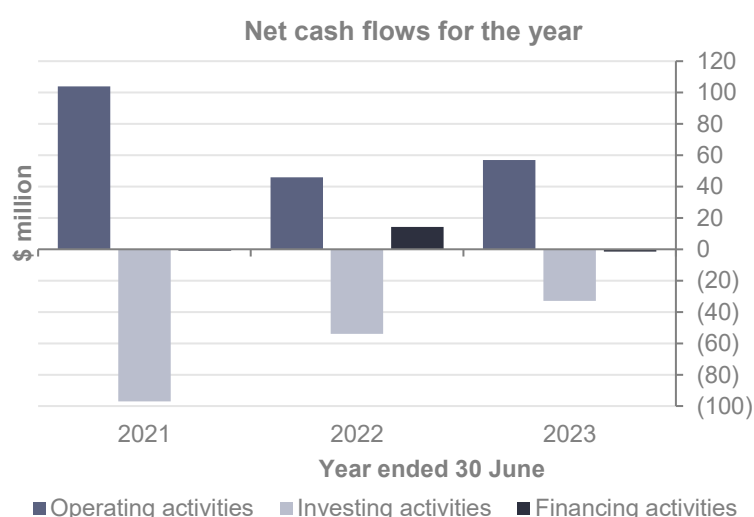
Grants and contributions revenue (\$47 million) decreased by \$16.7 million (26.2 per cent) in 2022–23 due to the non-recurring nature of funding in previous years relating to major projects such as the redevelopment of Concord Oval and Recreation Centre.

STATEMENT OF CASH FLOWS

Cash flows from operating activities increased by \$10.8 million in 2022–23 due to an increase in receipts of grants & bonds, deposits and retentions received during the year.

Council's cash outflows from investing activities decreased to \$33 million in 2022–23 due to a decrease in payments for IPPE during the year.

Net cash outflows from financing activities in 2022–23 decreased by \$15.6 million as there was \$15 million from proceeds from borrowings in 2021–22.



FINANCIAL POSITION

Cash and investments

Cash and investments	2023	2022	Commentary
	\$m	\$m	
Total cash, cash equivalents and investments	149.4	152.2	• Externally restricted cash and investments are restricted in their use by externally imposed requirements. Externally restricted funds decreased by \$6.6 million as a result of reduced developer contributions and reduction in external loans.
Restricted cash and investments:			
• External restrictions	94.2	100.8	• Internally restricted cash and investments have been restricted in use by resolution or by a policy of Council to reflect identified programs of works and
• Internal restrictions	45.8	46.3	

• Unrestricted	9.4	5.1	any forward plans identified by Council. Internal restrictions remained relatively consistent from 2021-22.
			• Council's unrestricted cash balance has increased as there were less developer contributions, specific purpose unexpended grants and specific purpose unexpended loans in 2022-23 compared to 2021-22.

Debt

At 30 June 2023, Council recognised \$14.7 million in loans (30 June 2022: \$16.0 million). Council's loans are secured over the general rating income of Council.

PERFORMANCE

Performance measures

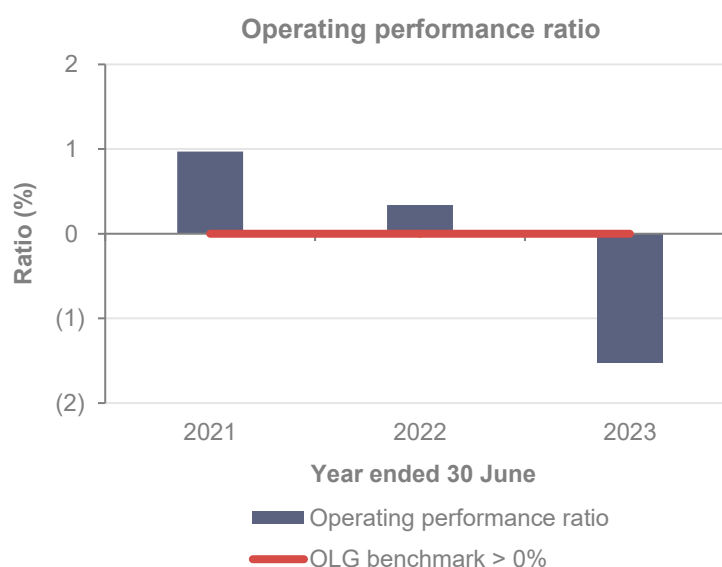
The following section provides an overview of the Council's performance against the performance measures and performance benchmarks set by the Office of Local Government (OLG) within the Department of Planning and Environment.

Operating performance ratio

The '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.

The Council did not meet the benchmark set by OLG in the current financial year.

The operating performance ratio decreased by 1.9 per cent from prior year largely due to increase in total expenses from continuing operations.



Own source operating revenue ratio

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

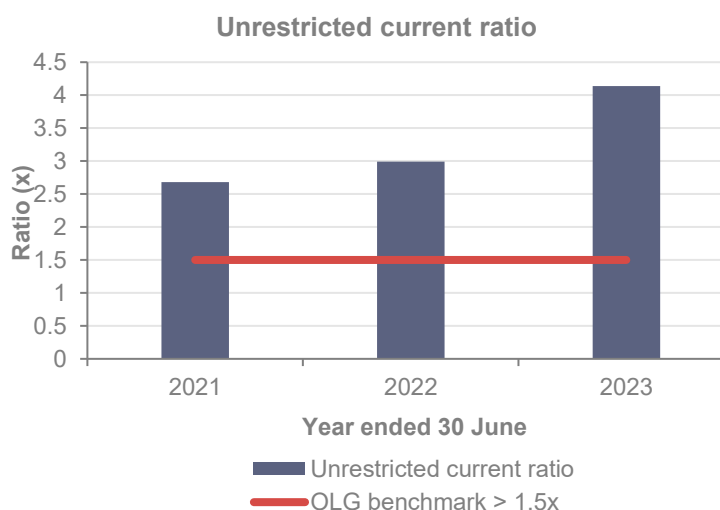
The 'own source operating revenue ratio' measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.



Unrestricted current ratio

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

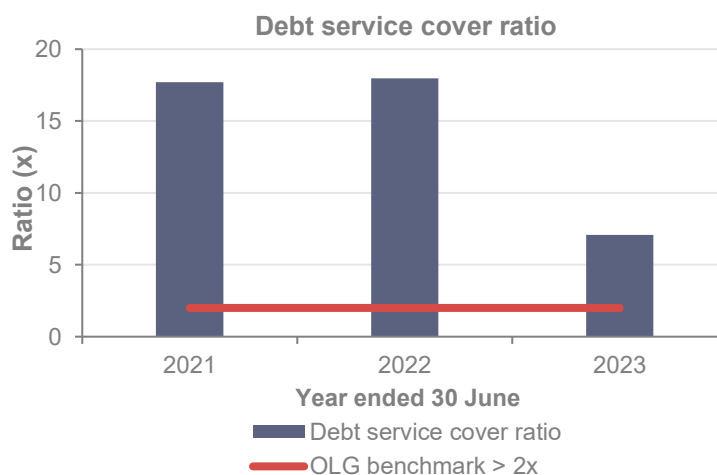
The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.



Debt service cover ratio

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

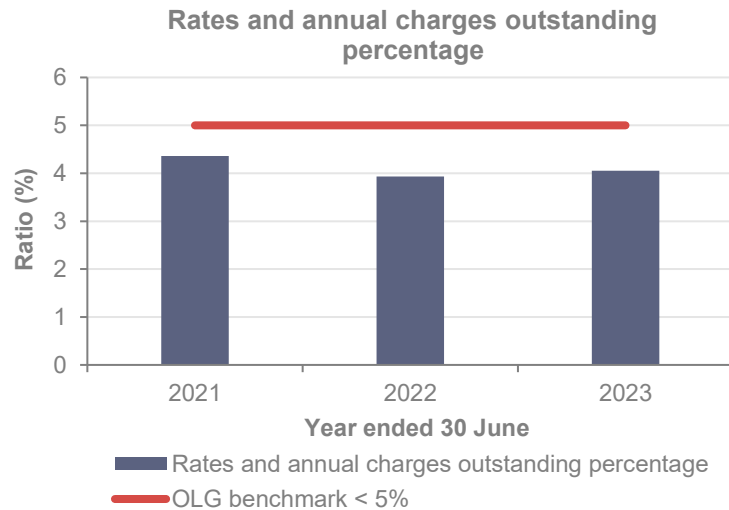
The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.



Rates and annual charges outstanding percentage

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

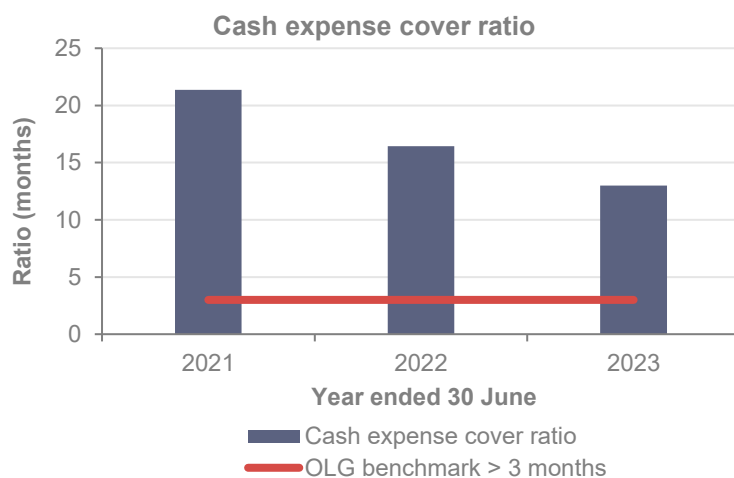
The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 5 per cent for metropolitan councils.



Cash expense cover ratio

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

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



Infrastructure, property, plant and equipment renewals

Council renewed \$12.2 million of infrastructure, property, plant and equipment during the 2022-23 financial year. This was mainly spent on roads, non-specialised buildings and footpaths. A further \$48.5 million was spent on new assets including non-specialised buildings, other structures and plant and equipment.

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.



Mary Yuen
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

cc: Mr John Clark, General Manager
Mr Dennis Vaccher, Chair of Audit, Risk and Improvement Committee
Ms Kiersten Fishburn, Secretary of the Department of Planning and Environment

City of Canada Bay Council

SPECIAL SCHEDULES
for the year ended 30 June 2023



City of Canada Bay Council

Special Schedules

for the year ended 30 June 2023

Contents	Page
Special Schedules:	
Permissible income for general rates	3
Report on infrastructure assets as at 30 June 2023	6

City of Canada Bay Council

Permissible income for general rates

\$ '000	Notes	Calculation 2022/23	Calculation 2023/24
Notional general income calculation ¹			
Last year notional general income yield	a	42,034	43,141
Plus or minus adjustments ²	b	49	70
Notional general income	c = a + b	42,083	43,211
Permissible income calculation			
Or rate peg percentage	e	2.50%	15.49%
Or plus rate peg amount	i = e x (c + g)	1,052	6,693
Sub-total	k = (c + g + h + i + j)	43,135	49,904
Plus (or minus) last year's carry forward total	l	11	5
Sub-total	n = (l + m)	11	5
Total permissible income	o = k + n	43,146	49,909
Less notional general income yield	p	43,141	49,900
Catch-up or (excess) result	q = o - p	5	9
Carry forward to next year ⁶	t = q + r + s	5	9

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



INDEPENDENT AUDITOR'S REPORT

Special Schedule – Permissible income for general rates

City of Canada Bay Council

To the Councillors of City of Canada Bay Council

Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of City of Canada Bay 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, special 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 and the special purpose financial statements.

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Schedule

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

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

Auditor's Responsibilities for the Audit of the Schedule

My objectives are to:

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

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

A description of my responsibilities for the audit of the Schedule is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar8.pdf. The description forms part of my auditor's report.

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

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited Schedule on any website where it may be presented
- about any other information which may have been hyperlinked to/from the Schedule.



Mary Yuen
Delegate of the Auditor-General for New South Wales

30 October 2023
SYDNEY

City of Canada Bay Council

Report on infrastructure assets as at 30 June 2023

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard		Estimated cost to bring to the agreed level of service set by Council		2022/23 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	1	2	3	4	5
Buildings	Childcare Centres	–	–	209	–	290	12,602	16,164	30.6%	42.9%	26.5%	0.0%	0.0%
	Community Centres	–	–	1,732	–	2,001	80,877	90,909	78.1%	3.6%	18.3%	0.0%	0.0%
	Council Offices/Administration Centres	–	–	446	–	597	9,930	17,964	0.7%	0.0%	99.3%	0.0%	0.0%
	Leased/Commercial	–	–	196	–	290	38,025	42,761	69.4%	14.1%	16.6%	0.0%	0.0%
	Leisure Centre	–	–	617	–	344	33,720	38,962	73.0%	0.0%	27.0%	0.0%	0.0%
	Operational	–	–	371	–	289	11,808	17,306	28.9%	6.7%	64.4%	0.0%	0.0%
	Parks	2	2	2,535	–	2,397	70,416	77,219	84.6%	1.1%	14.3%	0.0%	0.0%
	Public Toilets	–	–	354	–	558	3,325	4,256	52.1%	9.1%	38.8%	0.0%	0.0%
	Sub-total	2	2	6,460	2	6,766	260,703	305,541	67.6%	6.1%	26.3%	0.0%	0.0%
Other structures	Marine – Structures	–	–	121	–	132	6,262	7,288	51.5%	40.1%	8.3%	0.0%	0.0%
	Marine – Sea Walls	8,395	8,395	79	–	217	39,657	96,103	0.1%	8.5%	47.0%	31.8%	12.7%
	Parks – Civil/Landscaping	260	260	1,394	–	1,424	26,706	33,335	48.9%	28.2%	16.8%	6.0%	0.1%
	Parks – Furniture / Monuments etc	366	366	–	–	13	25,767	34,192	30.2%	41.2%	22.1%	5.5%	1.0%
	Parks – Playgrounds	5	5	104	–	111	306	381	72.8%	8.1%	9.3%	9.8%	0.0%
	Parks – Playing Fields etc	15	15	3,282	–	3,063	22,396	24,481	78.6%	13.4%	7.5%	0.5%	0.0%
	Parks – Playing Courts	14	14	3	–	2	3,212	4,059	17.2%	71.7%	8.3%	2.8%	0.0%
	Sub-total	9,055	9,055	4,983	4,983	4,962	124,306	199,839	25.4%	20.4%	30.6%	17.3%	6.3%
Roads	Roads	–	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Sealed Roads Surface	822	822	3,588	–	3,459	63,194	89,120	29.3%	24.0%	41.1%	4.7%	0.9%
	Road Pavement	1,994	1,994	–	–	–	135,793	195,551	11.7%	48.5%	31.9%	7.7%	0.2%
	Bridges	708	708	–	–	15	10,828	16,843	4.7%	52.0%	32.1%	0.0%	11.2%
	Footpaths/Cycleways	30	30	912	–	913	74,097	91,153	11.1%	87.1%	1.5%	0.2%	0.0%
	Kerb and Gutter	37	37	119	–	83	53,859	87,197	2.6%	23.3%	73.8%	0.3%	0.0%
	Roadside Assets	79	79	1,209	–	1,129	4,300	6,051	23.6%	36.3%	33.0%	5.5%	1.7%
	Traffic Facilities	79	79	159	–	148	13,830	17,528	25.6%	58.0%	14.1%	1.6%	0.7%
	Road Structures	5	5	39	–	7	3,488	3,899	73.2%	11.5%	14.4%	0.8%	0.1%
	Road Subbase	–	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Road Formation	–	–	–	–	–	50,402	50,402	100.0%	0.0%	0.0%	0.0%	0.0%
	Other road assets (incl. bulk earth works)	–	–	158	–	30	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	3,754	3,754	6,184	6,184	5,784	409,791	557,744	21.8%	42.6%	31.4%	3.6%	0.6%

City of Canada Bay Council

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

Asset Class	Asset Category	Estimated cost		2022/23 Actual maintenance	Net carrying amount \$ '000	Gross replacement cost (GRC) \$ '000	Assets in condition as a percentage of gross replacement cost				
		Estimated cost to bring assets to satisfactory standard \$ '000	to bring to the agreed level of service set by Council \$ '000				1	2	3	4	5
Stormwater drainage	Drainage Reticulation	8,409	8,409	436	93,983	154,857	9.9%	41.3%	27.0%	10.1%	11.8%
	Environmental Quality Devices	28	28	—	7,007	8,935	50.4%	15.2%	32.9%	1.0%	0.5%
	Sub-total	8,437	8,437	436	100,990	163,792	12.1%	39.8%	27.3%	9.6%	11.2%
Open space / recreational assets	Swimming pools	—	—	390	8,666	15,719	0.0%	0.5%	99.5%	0.0%	0.0%
	Sub-total	—	—	390	8,666	15,719	0.0%	0.5%	99.5%	0.0%	0.0%
	Total – all assets	21,248	21,248	18,453	904,456	1,242,635	32.1%	29.2%	30.3%	5.7%	2.7%

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

Infrastructure asset condition assessment 'key'

#	Condition	Integrated planning and reporting (IP&R) description
1	Excellent/very good	No work required (normal maintenance)
2	Good	Only minor maintenance work required
3	Satisfactory	Maintenance work required
4	Poor	Renewal required
5	Very poor	Urgent renewal/upgrading required

City of Canada Bay Council

Report on infrastructure assets as at 30 June 2023

Infrastructure asset performance indicators (consolidated) *

\$ '000	Amounts 2023	Indicator 2023	2022	Indicators 2021	2020	Benchmark
Buildings and infrastructure renewals ratio						
Asset renewals ¹	11,961					
Depreciation, amortisation and impairment	13,430	89.06%	183.00%	77.48%	80.01%	> 100.00%
Infrastructure backlog ratio						
Estimated cost to bring assets to a satisfactory standard	21,248					
Net carrying amount of infrastructure assets	904,610	2.35%	2.38%	2.31%	2.30%	< 2.00%
Asset maintenance ratio						
Actual asset maintenance	18,348					
Required asset maintenance	18,453	99.43%	97.68%	95.96%	96.53%	> 100.00%
Cost to bring assets to agreed service level						
Estimated cost to bring assets to an agreed service level set by Council	21,248	1.71%	1.71%	1.61%	1.64%	
Gross replacement cost	1,242,635					

(*) 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.

City of Canada Bay Council

Report on infrastructure assets as at 30 June 2023

<p>Buildings and infrastructure renewals ratio</p> <table><thead><tr><th>Year</th><th>Ratio %</th></tr></thead><tbody><tr><td>2020</td><td>80.01</td></tr><tr><td>2021</td><td>77.48</td></tr><tr><td>2022</td><td>183.00</td></tr><tr><td>2023</td><td>89.06</td></tr></tbody></table> <p>Benchmark: — > 100.00%</p> <p>Source of benchmark: Code of Accounting Practice and Financial Reporting</p> <p>Ratio achieves benchmark</p> <p>Ratio is outside benchmark</p>	Year	Ratio %	2020	80.01	2021	77.48	2022	183.00	2023	89.06	<p>Buildings and infrastructure renewals ratio</p> <p>Commentary on result</p> <p>22/23 ratio 89.06%</p> <p>To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.</p>
Year	Ratio %										
2020	80.01										
2021	77.48										
2022	183.00										
2023	89.06										
<p>Infrastructure backlog ratio</p> <table><thead><tr><th>Year</th><th>Ratio %</th></tr></thead><tbody><tr><td>2020</td><td>2.30</td></tr><tr><td>2021</td><td>2.31</td></tr><tr><td>2022</td><td>2.38</td></tr><tr><td>2023</td><td>2.35</td></tr></tbody></table> <p>Benchmark: — < 2.00%</p> <p>Source of benchmark: Code of Accounting Practice and Financial Reporting</p> <p>Ratio achieves benchmark</p> <p>Ratio is outside benchmark</p>	Year	Ratio %	2020	2.30	2021	2.31	2022	2.38	2023	2.35	<p>Infrastructure backlog ratio</p> <p>Commentary on result</p> <p>22/23 ratio 2.35%</p> <p>This ratio shows what proportion the backlog is against the total value of a Council's infrastructure.</p>
Year	Ratio %										
2020	2.30										
2021	2.31										
2022	2.38										
2023	2.35										
<p>Asset maintenance ratio</p> <table><thead><tr><th>Year</th><th>Ratio %</th></tr></thead><tbody><tr><td>2020</td><td>96.53</td></tr><tr><td>2021</td><td>95.96</td></tr><tr><td>2022</td><td>97.68</td></tr><tr><td>2023</td><td>99.43</td></tr></tbody></table> <p>Benchmark: — > 100.00%</p> <p>Source of benchmark: Code of Accounting Practice and Financial Reporting</p> <p>Ratio achieves benchmark</p> <p>Ratio is outside benchmark</p>	Year	Ratio %	2020	96.53	2021	95.96	2022	97.68	2023	99.43	<p>Asset maintenance ratio</p> <p>Commentary on result</p> <p>22/23 ratio 99.43%</p> <p>Compares actual vs. required annual asset maintenance. A ratio above 1.0 indicates Council is investing enough funds to stop the infrastructure backlog growing.</p>
Year	Ratio %										
2020	96.53										
2021	95.96										
2022	97.68										
2023	99.43										
<p>Cost to bring assets to agreed service level</p> <table><thead><tr><th>Year</th><th>Ratio %</th></tr></thead><tbody><tr><td>2020</td><td>1.64</td></tr><tr><td>2021</td><td>1.61</td></tr><tr><td>2022</td><td>1.71</td></tr><tr><td>2023</td><td>1.71</td></tr></tbody></table>	Year	Ratio %	2020	1.64	2021	1.61	2022	1.71	2023	1.71	<p>Cost to bring assets to agreed service level</p> <p>Commentary on result</p> <p>22/23 ratio 1.71%</p> <p>This ratio provides a snapshot of the proportion of outstanding renewal works compared to the total value of assets under Council's care and stewardship.</p>
Year	Ratio %										
2020	1.64										
2021	1.61										
2022	1.71										
2023	1.71										

City of Canada Bay Council

Report on infrastructure assets as at 30 June 2023

Infrastructure asset performance indicators (by fund)			
	General fund		Benchmark
	2023	2022	
Buildings and infrastructure renewals ratio			
Asset renewals ¹			
Depreciation, amortisation and impairment	89.06%	183.00%	> 100.00%
Infrastructure backlog ratio			
Estimated cost to bring assets to a satisfactory standard	2.35%	2.38%	< 2.00%
Net carrying amount of infrastructure assets			
Asset maintenance ratio			
Actual asset maintenance	99.43%	97.68%	> 100.00%
Required asset maintenance			
Cost to bring assets to agreed service level			
Estimated cost to bring assets to an agreed service level set by Council	1.71%	1.71%	
Gross replacement cost			

(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.



1a Marlborough Street
Drummoyne NSW 2047

Tel: 9911 6555
Email: council@canadabay.nsw.gov.au
Web: canadabay.nsw.gov.au