

## 10.1. North Sydney Council Annual Report 2024/25

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<b>ENDORSED BY</b>	Olena Tulubinska, Director Corporate Services
<b>ATTACHMENTS</b>	1. North Sydney Council Annual Report 2024.25 [10.1.1 - 178 pages]
<b>CSP LINK</b>	<b>Outcome 8 – An effective, accountable and sustainable Council that serves the community</b> G1. Develop clear goals, create a plan to achieve them, and track progress with transparency and honesty

### PURPOSE:

The purpose of this report is to present the North Sydney Council Annual Report 2024-25 to Council for endorsement, together with the Audited Financial Statements for the year ended 30 June 2025.

### EXECUTIVE SUMMARY:

- The North Sydney Council Annual Report 2024-25 outlines Council's achievements and challenges in implementing the third year of its Delivery Program 2022-2026, contributing to the strategic outcomes outlined in the Community Strategic Plan - North Sydney's Vision 2040.
- This is the final report against the Delivery Program 2022-2026. A new suite of Integrated Planning and Reporting documents including the Community Strategic Plan 2025-2035, Delivery Program 2025-2029 and Operational Plan 2025-2026, were adopted by Council and commenced on 1 July 2025.
- Council is required to prepare and endorse an Annual Report within five months of the end of the financial year which is 30 November 2025.

### RECOMMENDATION:

- 1. THAT** Council endorse the North Sydney Council Annual Report 2024-25, which has been prepared in accordance with section 428 of the Local Government Act 1993.
- 2. THAT** the Chief Executive Officer be authorised to make minor administrative changes to the Annual Report if required.
- 3. THAT** a copy of the Annual Report be posted on Council's website and subsequent advice made to the Minister for Local Government as to the specific web address (URL).

## **Background**

Council has a statutory obligation to prepare an annual report compliant with section 428 of the Local Government Act 1993 (the Act), the Local Government (General) Regulation 2021, the Integrated Planning & Reporting Guidelines (under section 406 of the Act), and the Office of Local Government (OLG) Annual Report Checklist.

The Annual Report includes:

- Council's progress in implementing the Delivery Program and Operational Plan, including achievements in delivering the quadruple bottom line (QBL);
- Council's audited Financial Statements, prepared in alignment with the Local Government Code of Accounting Practice and Financial Reporting, and other relevant guidelines or regulatory requirements; and
- statutory reporting obligations as outlined in OLG's Annual Report Checklist

## **Report**

North Sydney Council's Annual Report 2024-25 has been prepared to meet all statutory requirements. The report aims to:

- communicate Council's performance to the community;
- assess Council's progress toward achieving its set targets and outcomes;
- outline Council's environmental, social, economic, and governance performance; and
- comply with legislative reporting requirements.

The North Sydney Council Annual Report 2024-25 will be made available to the public at Council's Customer Service Centre and Stanton Library, as well as on the Council website. Copies will also be provided to the North Sydney Heritage Centre and the NSW State Library, with a link sent to the NSW Minister for Local Government in compliance with statutory record-keeping requirements.

This is the final report against the Delivery Program 2022-2026. A new suite of Integrated Planning and Reporting documents including the Community Strategic Plan 2025-2035, Delivery Program 2025-2029 and Operational Plan 2025-2026, were adopted by Council and commenced on 1 July 2025.

## **Annual Report 2024/25 Highlights**

The North Sydney Council Annual Report 2024-25 reflects the final year of the Delivery Program 2022–2026 and captures North Sydney Council's continued progress towards the community's long-term vision - North Sydney's Vision 2040. Despite financial constraints and significant external challenges, Council delivered a strong year of performance, community engagement, and project delivery while laying the groundwork for the new Community Strategic Plan 2025 –2035 and Delivery Program 2025–2029.

Of the 192 projects scheduled for 2024/25, 73% were completed or on track as planned.

Some of the highlights included:

### **Our Living Environment**

- The Coal Loader Centre for Sustainability welcomed over 230,000 visitors and delivered 125 sustainability activations, engaging more than 2,400 students.
- Bushcare volunteers removed 20 tonnes of rubbish through HarbourCare, and contributed 2,647 wildlife observations, including rare Swamp Wallaby sightings.
- Planted 352 new street trees, achieved a 2.5% increase in urban canopy cover since 2022, and expanded community gardens with 102 new volunteers.
- Advanced energy efficiency initiatives with the upgrading of renewable systems through the installation of solar systems at Council facilities including Stanton Library, Council Depot and North Sydney Olympic Pool.
- Continued regional waste planning through the Northern Sydney Regional Organisation of Councils.

### **Our Built Infrastructure**

- North Sydney Olympic Pool redevelopment reached major milestones, including roof structures, and amenities fit-outs, with practical completion planned for late 2025.
- The Crows Nest Public Domain upgrade delivered a revitalised streetscape with widened footpaths, modern lighting, underground infrastructure, and new public spaces to enhance safety and vibrancy in Crows Nest.
- Progressed works at the Quarantine Boat Depot site including construction of retaining walls, drainage, accessible stairs and a boardwalk link track, along with new signage and landscaping.
- Renewed park infrastructure at Merrett Playground and Weaver Park. Planning also progressed for the Grasmere Reserve playground upgrade.

### **Our Innovative City**

- Hosted the inaugural North Sydney Festival, attracting thousands of attendees across four CBD activity zones and showcasing local creativity, music, and culture.
- The North Sydney CBD was enlivened with monthly activations including live music and lunchtime activities designed to attract workers, visitors and residents.
- Council promoted 32 commercial and community events. These promotions play a vital role in strengthening North Sydney's reputation as a vibrant and connected local economy.

### **Our Social Vitality**

- Partnered with schools and community groups to deliver inclusive programs, including the Inclusive Sport Day with WhatAbility and the International Day of People with Disability celebration.
- Council completed an access review of sporting facilities, hosted four Access and Inclusion Committee meetings, who continue to provide invaluable input and guidance, ensuring Council projects and processes reflect the needs of all residents.
- Collaborated with community partners to deliver North Sydney Seniors Festival with 18 events with 600 seniors attending.

- Progressed the Miller Street Affordable Housing Project in partnership with Link Wentworth to deliver 12 new studio units for residents at risk of homelessness, due to be completed November 2025.

### **Our Civic Leadership**

- Recognised at the 2025 Local Government Excellence Awards, winning the Judges' Choice Award for Connected Communities – A Citizenship Celebration and named finalists for Access and Inclusion Committee and Towards a North Star – The Next Ten Years initiatives.
- Facilitated 59 community consultations, generating over 2,200 responses, with 82,000 visits to the Your Say North Sydney engagement portal.
- Invested \$1.22 million through the Community Grants and Subsidies Program, supporting local centres, creative organisations, and community wellbeing initiatives.

In Summary, 2024-2025 marked both an end and a new beginning, closing the chapter on the Delivery Program 2022–2026 while setting a strong foundation for the next decade of planning, investment, and community outcomes. Council remains committed to transparency, financial sustainability, and building a connected, inclusive, and sustainable North Sydney.

### **Consultation requirements**

Community engagement is not required.

### **Financial/Resource Implications**

The Annual Report includes Council's audited Financial Statements, meeting statutory requirements.

The financial statements show a net operating surplus after grants and contributions for capital purposes of \$15.18 million. The result excluding capital grants and contributions is a surplus of \$1.3 million. This is an improvement on the original budget deficit of \$8.3 million.

The improvements to Council's financial position are largely attributable to one-off income items and savings measures implemented to mitigate liquidity risks.

Although \$40.66 million was invested in capital projects, the allocation of \$18.6 million to the NSOP project limited renewal of other infrastructure, exacerbating the backlog. The infrastructure asset backlog ratio is now 14.04%, with an estimated \$157 million required to bring assets to the agreed service level.

Council new draft Long Term Financial Plan 2026-2036 details Council's planned approach to managing the asset backlog and ensuring long term financial sustainability.

## Legislation

The Annual Report has been prepared in accordance with s.428 of the Local Government Act 1993, and cl 217(1) of the Local Government Regulation 2021.

The Financial Statements have been prepared in accordance with the following sections of the Local Government Act 1993:

- S.413, which requires councils to prepare financial statements for the financial year and refer them to audit.
- S.416, which sets a deadline of four months for preparation and auditing of the statements.
- S.418, which provides that Council must fix a date for a meeting for the presentation of its final audited Statements and give public notice of at least seven days. The meeting must be no longer than five weeks after the auditor reports are given to Council.

# NORTH SYDNEY COUNCIL ANNUAL REPORT 2024/25



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Website [www.northsydney.nsw.gov.au](http://www.northsydney.nsw.gov.au)

The Annual Report is on Council's website and viewing copies are available at Council's Customer Service Centre and Stanton Library.

If you require the publication to be translated, phone Translating and Interpreting Service (TIS) on 13 14 50.

Every effort has been made to ensure the accuracy of information contained in this report at the time of publication.

Endorsed XXX

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## RECOGNITION OF THE CAMMERAYGAL PEOPLE

*We respectfully acknowledge the Traditional Custodians of the land and waters of North Sydney local government area (LGA), the Cammeraygal people*

We recognise the Cammeraygal people as the Traditional Owners of the area known today as North Sydney. We acknowledge that the alienation of Cammeraygal Country occurred with a land grant in 1794 without consultation, treaty, or compensation.

Western archaeological evidence shows that Aboriginal people have been in North Sydney at least 5,800 years, and likely for thousands more. We treasure and seek to preserve Cammeraygal connection to Country.

In 1890, when North Sydney Council was formed through the merging of three boroughs, the word Cammeraygal was included on its coat of arms. Today it holds a central position in the Council's logo as a reminder of the long and ongoing Indigenous heritage of this place.

In recent years the spelling of Cammeraygal has varied to include Gammaraigal and Gai-maragal as our community has sought to reflect and honour the heritage of First Nations people in a more culturally appropriate manner.



## MAYOR'S MESSAGE

This past year has once again demonstrated North Sydney's resilience and strong community spirit. With the election of a new Council in September 2024, the focus remained firmly on pursuing financial strength and sustainability in order to ensure that Council can continue to deliver projects and services that directly benefit residents while navigating ongoing external pressures and community expectations.

Community engagement has been central to and driven Council's approach to the next decade. Council finalised its largest-ever consultation to understand the challenges and opportunities facing North Sydney. The insights shared directly informed the new Community Strategic Plan 2025–2035 adopted in April 2025 so that Council's priorities continue to reflect the evolving needs and aspirations of North Sydney residents over the coming years.

Volunteers and public participation continue to be at the heart of what makes North Sydney unique. This year, we celebrated the achievements of Bushcare, HarbourCare and community garden volunteers, whose dedication strengthens our community and safeguards our natural environment.

Major NSW Government infrastructure projects, including the Western Harbour Tunnel and Warringah Freeway Upgrade, have continued to impact our local landscape. As will the NSW Government rezoning around the Crows Nest Metro station as part of the Transport Oriented Development (TOD) program and the impact of the low and mid-rise housing 'reforms'. Council remains a strong advocate for North Sydney's interests, working to address environmental and social concerns arising from these developments.

Council, of course, continues to address the ongoing challenges associated with the North Sydney Olympic Pool redevelopment. The rising costs of this project have had a substantial impact on Council's financial position and will continue to affect Council's financial sustainability, future plans and delivery program.

In February 2025, Council applied to the Independent Pricing and Regulatory Tribunal (IPART) for a special variation to rating income to strengthen Council's weak financial position, address infrastructure concerns, and support long-term strategic plans.

Council's application was refused by IPART in May 2025 – even as it acknowledged Council's poor financial position.

Council has now undertaken further community consultation in relation to service levels and infrastructure renewal and maintenance. That consultation concluded that there was little appetite for reduced service levels and the majority of residents want Council to maintain or improve services and the maintenance and renewal of infrastructure.

Over the next year, Council will continue to pursue financial strength and stability as a priority.

This report details the services and projects delivered by Council in 2024–2025, including:

- expanding sustainable transport options with new cycleways and pedestrian crossings as well as road safety awareness education initiatives
- investing in renewable energy and supporting local initiatives to reduce waste and improve biodiversity
- collaborating with schools and young people to foster civic participation
- delivering the Crows Nest public domain upgrade to enhance pedestrian safety and public amenity
- partnering with government and community housing providers to deliver more affordable housing and explore future opportunities
- promoting diversity and inclusivity for everyone in North Sydney through a range of accessible arts and cultural programs

None of this would have been possible without the dedication and expertise of North Sydney Council staff. I extend my sincere thanks to the CEO, Therese Cole, the Executive Leadership Team and every staff member for their extraordinary work and commitment in very challenging times.

I also acknowledge my fellow Councillors for their tireless service to our community. Together we have made important and, at times, difficult or even unpopular decisions to safeguard North Sydney's future.

Council remains committed to delivering sustainable solutions that honour the unique character of North Sydney. Through continued collaboration with residents and stakeholders, I am confident we can embrace the challenges and opportunities ahead.

Cr Zoë Baker, Mayor of North Sydney



## CHIEF EXECUTIVE OFFICER'S FOREWORD

The past year has presented significant challenges on multiple fronts. Despite these difficulties, Council has continued to make meaningful progress in strengthening governance, improving operational efficiency, and delivering for our community.

Throughout the year, Council has maintained a strong commitment to reviewing and enhancing the governance and administration of its operations, while carefully managing a fragile financial position. This continuous improvement focus is central to our vision of achieving best practice in local government – moving from a reactive approach to one that is strategic, considered, and forward-looking.

Our ongoing organisational realignment, the implementation of a comprehensive Service Review Framework, and the introduction of a Governance Strategy have created a more agile and responsive organisation – one better equipped to meet the evolving needs of our community.

The NSW Government's housing reforms have required focused attention from our planning team to ensure compliance with Ministerial Orders, while also supporting the community to understand, prepare for, and respond to both the opportunities and challenges of these reforms.

As North Sydney's population and density continue to grow, the alignment of goals, priorities and resources has become more critical than ever. With the adoption of an updated suite of Integrated Planning and Reporting documents – including the new Community Strategic Plan 2025–2035 – Council has strengthened its planning, accountability, and service delivery foundations for the years ahead. However, we must recognise that community expectations and long-term aspirations remain at odds with our current financial reality.

Ongoing financial pressures, particularly those associated with the North Sydney Olympic Pool project, have necessitated strong liquidity management to safeguard short-term sustainability. Measures such as delaying infrastructure renewals, increasing borrowings, maintaining vacant positions, and reducing operational costs have been essential but are unsustainable in the long term. The unsuccessful application for a special rate variation means that Council will need to reassess its service levels and infrastructure priorities in the coming year.

Despite these pressures, the resilience and professionalism of our workforce have remained unwavering. Their dedication ensures that our parks and gardens are maintained to high standards, our streets remain clean, and our bushland is protected. The vibrancy of our community is reflected in venues such as Stanton Library, in our flourishing community gardens, our award-winning citizenship ceremonies, and the many events and festivals that foster connection and inclusion across North Sydney.

Sustainability remains a cornerstone of Council operations. Programs such as Bushcare, the Futureproofing Apartments program, and ongoing waste reduction and biodiversity initiatives highlight our continued commitment to environmental stewardship and securing a sustainable future for our community.

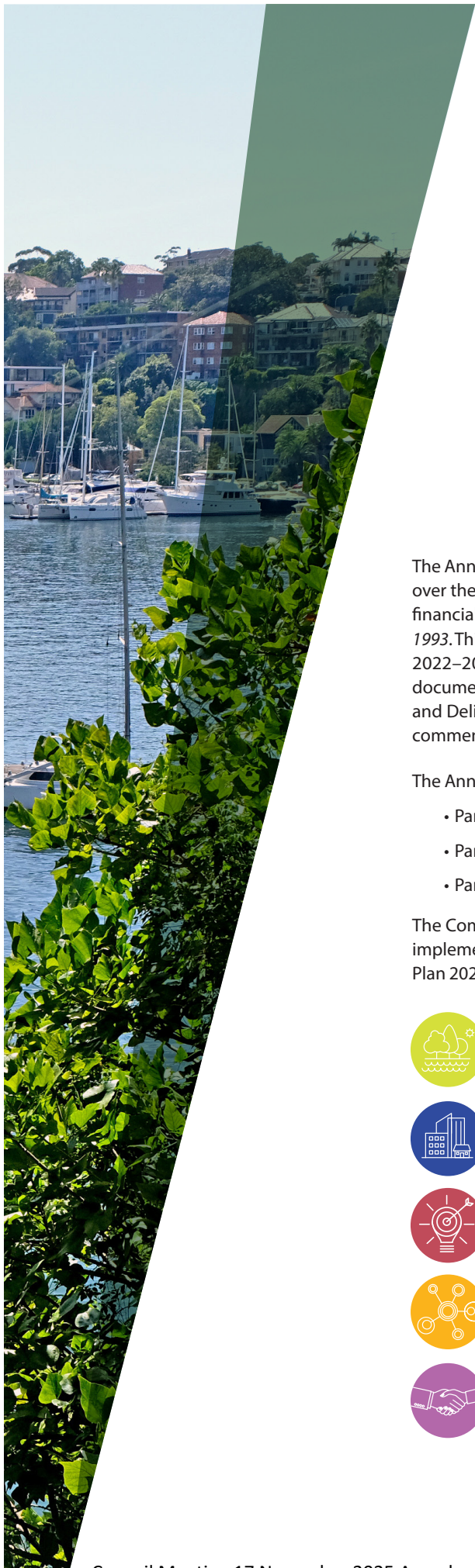
This year, Council's efforts were recognised with a Judges' Choice Award at the 2025 Local Government Excellence Awards, along with four finalist nominations across categories including innovative leadership, community partnership, and community development. These achievements reflect the dedication of our staff and our collective commitment to building a stronger, more resilient North Sydney.

Looking ahead, Council remains focused on addressing both the challenges and opportunities before us. I thank the Mayor and elected Council for their continued leadership and acknowledge the invaluable contributions of our community and the commitment of our staff. Together, I am confident we will continue to build on our progress and deliver positive outcomes for North Sydney in the years ahead.

Therese Cole, Chief Executive Officer

# ABOUT THIS REPORT





The Annual Report presents a summary of Council's performance over the past year, incorporating both statutory information and financial reporting in accordance with the *Local Government Act 1993*. This is the final progress report against the Delivery Program 2022–2026. A new suite of Integrated Planning and Reporting documents, including the Community Strategic Plan 2025–2035 and Delivery Program 2025–2029 were adopted by Council and commenced on 1 July 2025.

The Annual Report is structured in three parts:

- Part A – Community Report
- Part B – Statutory Information
- Part C – Financial Reporting

The Community Report (Part A) highlights Council's progress in implementing the Delivery Program 2022–2026 and Operational Plan 2024–2025, with a focus on the five strategic directions.



## OUR LIVING ENVIRONMENT



## OUR BUILT INFRASTRUCTURE



## OUR INNOVATIVE CITY



## OUR SOCIAL VITALITY



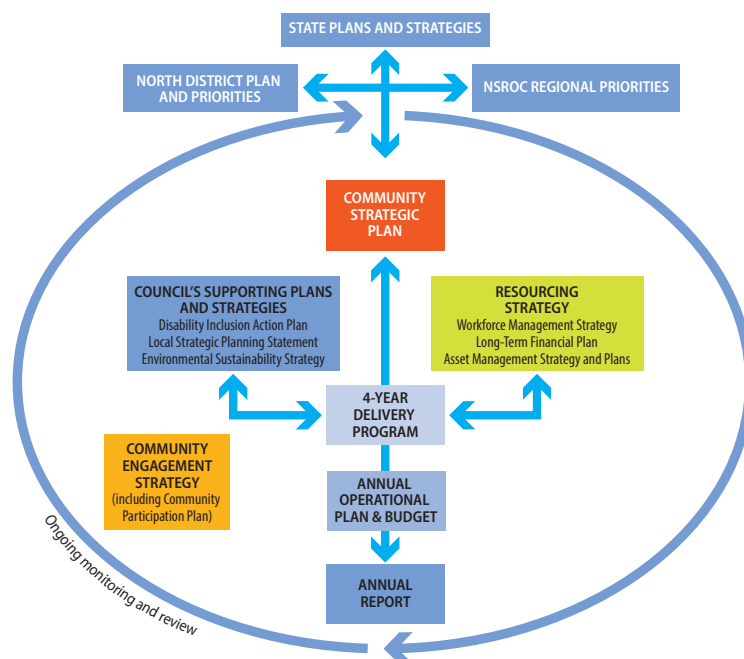
## OUR CIVIC LEADERSHIP

# INTEGRATED PLANNING AND REPORTING

North Sydney Council's approach to Integrated Planning and Reporting (IP&R) follows the principles outlined in the *Local Government Act 1993* and the NSW IP&R framework. This integrated approach ensures that strategic and operational planning, resourcing, community engagement, monitoring, and reporting are all aligned to build a strong, healthy, and resilient community.

The following diagram illustrates how North Sydney Council plans to ensure progress toward achieving the community's goals.

At the core of Council's planning framework is the Community Strategic Plan (CSP), North Sydney's Vision 2040. This long-term plan reflects state and regional priorities and guides all Council's activities.



The Delivery Program 2022–2026 outlines how Council will achieve these objectives over four years, while the Operational Plan details the projects and actions for each financial year. The Resourcing Strategy ensures Council has the workforce, finances, technology and assets to deliver on its commitments while maintaining long-term sustainability.

Progress is reported to the community through quarterly progress reports and Annual Reports, focusing on the implementation of the Delivery Program and Operational Plan. In election years, the Annual Report also includes the State of North Sydney Report, assessing the effectiveness of the CSP. This transparent approach ensures both Council and the community can track progress towards shared goals.

The Annual Report 2024–2025 is the final progress report against the Delivery Program 2022–2026 and reflects progress against the Community Strategic Plan (CSP), North Sydney's Vision 2040. A new suite of IP&R documents, including the Community Strategic Plan 2025–2035 and Delivery Program 2025–2029 were adopted by Council and commenced on 1 July 2025.

## PLANNING FOR THE NEXT TEN YEARS

Throughout 2024, Council undertook research and consulted broadly to identify key challenges and opportunities to determine the main priorities and aspirations of the people who work and live in North Sydney.

We asked the community:

1. Where are we now?
2. Where do we want to be in 10 years' time?
3. How will we get there?
4. How will we know we have arrived?

This research was used to develop a suite of eight Informing Strategies which articulate the outcomes wanted and needed by our community, together with strategic directions, objectives and specific actions for delivery.

Community consultation on the eight Informing Strategies ran from 27 November 2024 to 10 January 2025. Promoted across Council's e-newsletters, social media and a briefing with Council's Access and Inclusion Committee, the engagement received over 500 survey responses, 13 emailed submissions and more than 1,900 visits to the Your Say website.

Following Council endorsement, the outcomes, directions, and objectives from each strategy were then combined to create the Community Strategic Plan 2025–2035 and the projects and services detailed in the Delivery Program 2025–2029 and Operational Plan 2025–2029. Both documents were endorsed by Council following extensive public exhibition and will be implemented from 1 July 2025 onwards.

Visit Council's Integrated Planning and Reporting webpage to view our documents: [northsydney.nsw.gov.au/IPR](https://northsydney.nsw.gov.au/IPR)



# OUR PLACE

North Sydney stands proudly on the land of the Cammeraygal people, whose rich and enduring Aboriginal cultural heritage remains a vital part of the community today. Spanning 10.5 square kilometres on the northern shores of Sydney Harbour, North Sydney is a vibrant local government area that includes the suburbs of Cammeray, Cremorne, Cremorne Point, Crows Nest, Kirribilli, Kurraba Point, Lavender Bay, McMahon's Point, Milsons Point, Neutral Bay, North Sydney, St Leonards, Waverton, and Wollstonecraft.

Bounded by Sydney Harbour to the south, Lane Cove to the west, Willoughby to the north, and Mosman to the east, North Sydney is renowned for its stunning blend of urban living and open green spaces. Iconic parks such as St Leonards Park, Milson Park, and the North Sydney Oval precinct offer tranquil retreats amid the bustling cityscape. With its close proximity to the Sydney Harbour Bridge, North Sydney serves as a gateway to the Sydney CBD, cementing its place as a key part of Sydney's skyline identity.



CAMMERAY



CREMORNE



CREMORNE POINT



CROWS NEST



KIRRIBILLI



KURRABA POINT



LAVENDER BAY



MCMAHONS POINT



MILSONS POINT



NEUTRAL BAY



NORTH SYDNEY



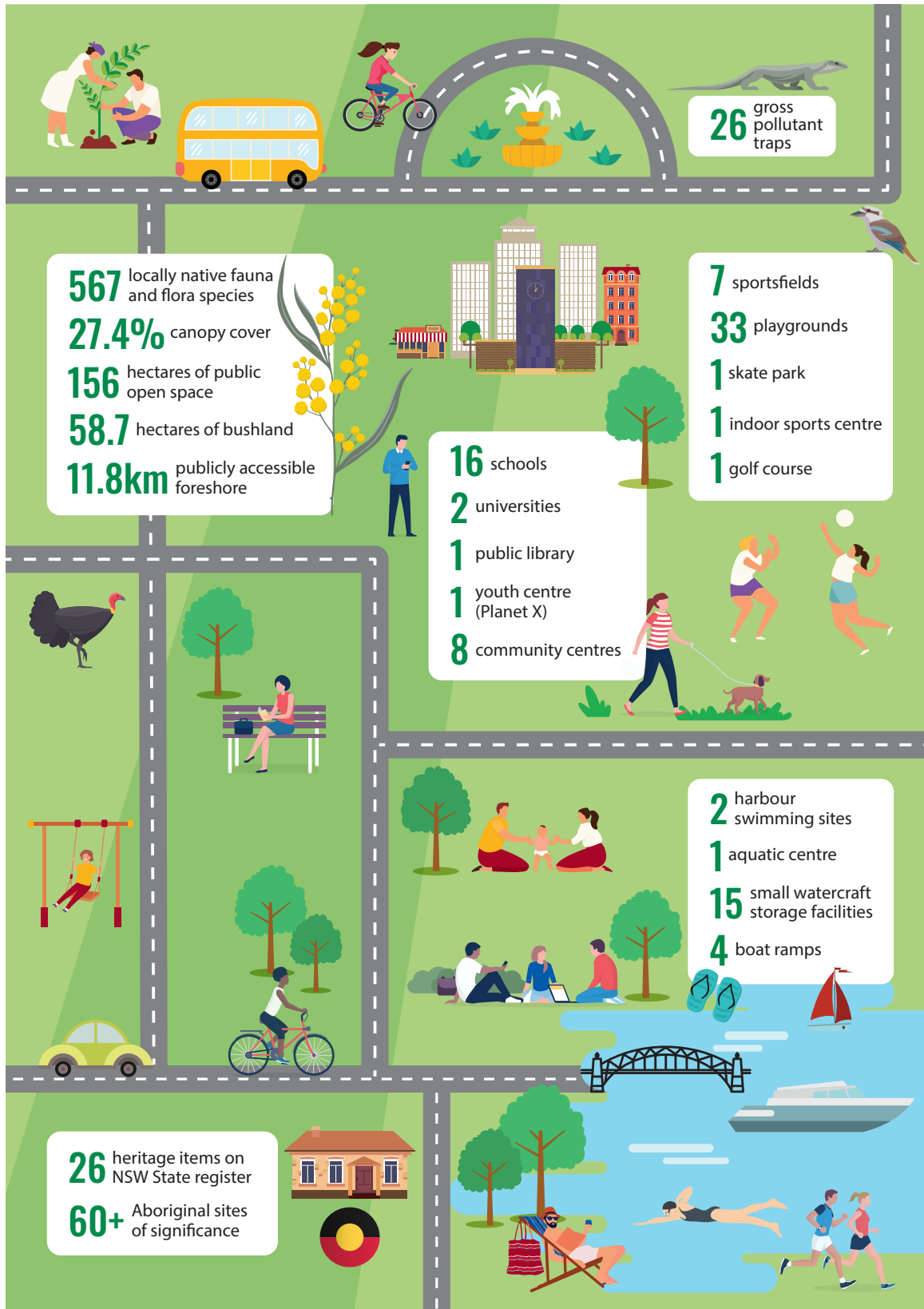
ST LEONARDS



WAVERTON



WOLLSTONECRAFT



## OUR PEOPLE

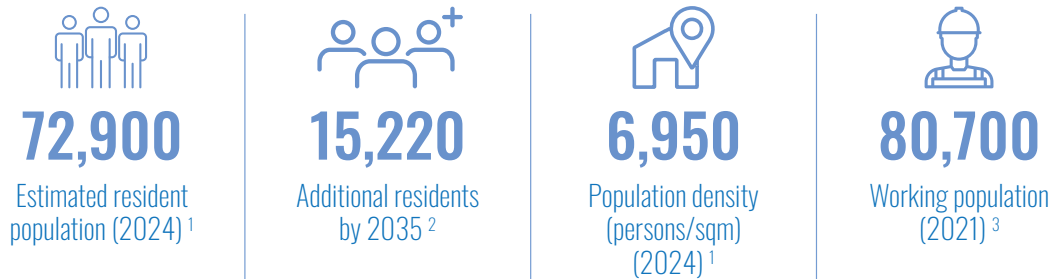
North Sydney is a diverse community with an estimated population of 72,900 residents and a population density of 6,860 people per square kilometre. The area is characterised by a highly educated population and a strong professional workforce, alongside families and individuals who contribute to its social and economic vitality.

While many residents experience relative advantage, some face barriers, including people living in social housing, those with disability and carers. Housing is predominantly medium- and high-density, with nearly half of households renting.

As a significant employment centre, North Sydney hosts one of the fastest growing CBDs in the country and contributes substantially to Sydney's economy. The area also offers access to quality education through public and private schools and tertiary institutions, supporting lifelong learning and skills development.

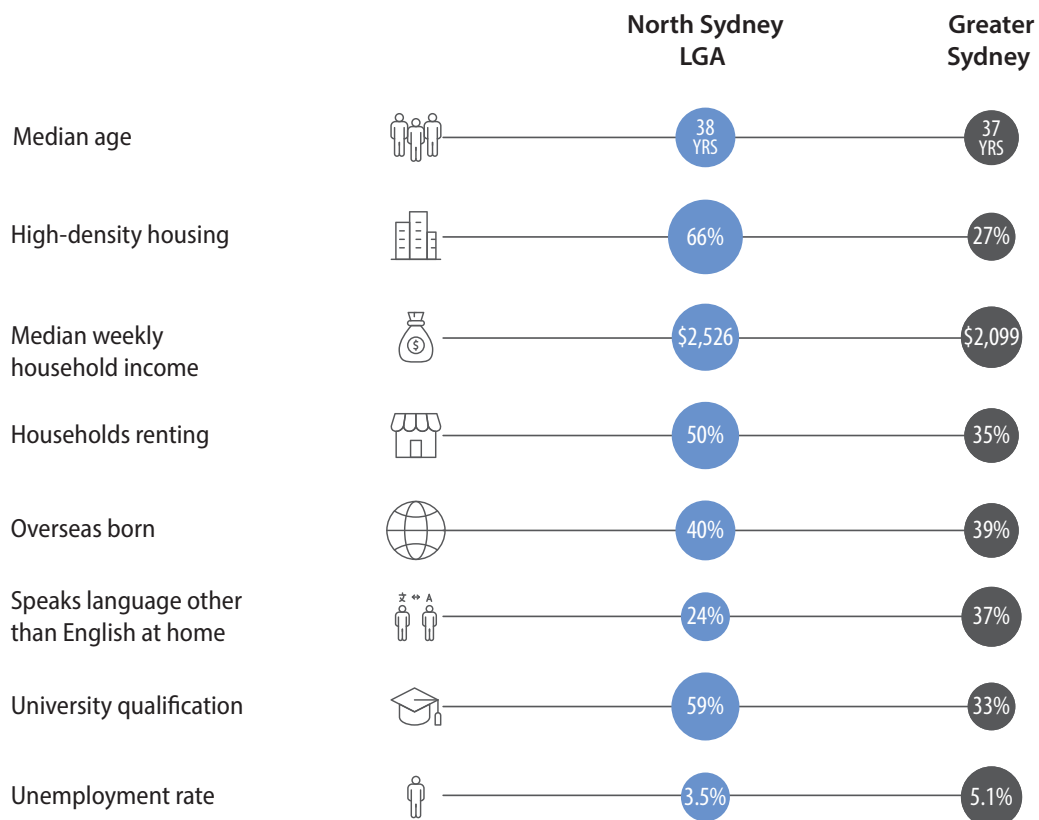
With its cultural heritage, well-connected transport network – including the Sydney Metro – and proximity to the harbour, North Sydney continues to evolve as a place for business, learning and community life, while fostering inclusion and connection





Source:

1. Regional Population Growth, Australian Bureau of Statistics (2024), via community.id. by .id (informed decisions)
2. Based on NSW Government dwelling completion targets of 5,900 (2024–29) and 3,000 (2029–35)
3. North Sydney Council Community Profile (2023), via community.id. by .id (informed decisions)



North Sydney demographics compared to Greater Sydney, 2021 (source: 2021 ABS Census, via id.community)

## OUR ELECTED REPRESENTATIVES

### ST LEONARDS WARD



Mayor  
Cr Zoë Baker



Cr Nicole Antonini



Cr Christopher  
Holding



Cr Godfrey Santer



Cr James  
Spenceley

### CAMMERAYGAL WARD



Deputy Mayor  
Cr MaryAnn Beregi



Cr Efi Carr



Cr Angus Hoy



Cr Jessica Keen



Cr Shannon Welch

North Sydney Council has ten elected Councillors, with five representing Cammeraygal Ward and five representing St Leonards Ward. The positions of Mayor and Deputy Mayor are elected by a vote among the Councillors.

Under the NSW *Local Government Act 1993*, Councillors have a range of responsibilities including:

- actively contributing to the governing body
- making informed and considered decisions as part of the governing body
- participating in the development of the Integrated Planning and Reporting (IP&R) framework
- representing the collective interests of residents, ratepayers, and the local community
- facilitating communication between the community and the governing body
- accurately upholding and representing the policies and decisions of the governing body
- making every effort to acquire and maintain the skills necessary to perform their role effectively

Council supports ongoing professional development for Councillors, including participation in relevant conferences. For more details refer to page 74 – Statutory Reporting.

Ordinary Council Meetings are held twice a month, typically on the second and fourth Monday, with meeting dates available on Council's website. Extraordinary Council Meetings may be convened at short notice to consider urgent matters, with the dates also published online.

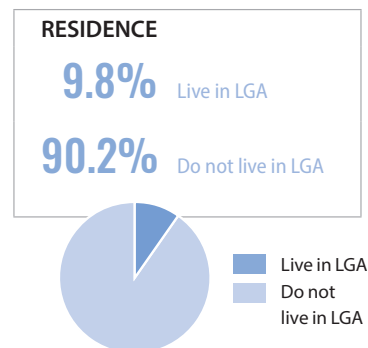
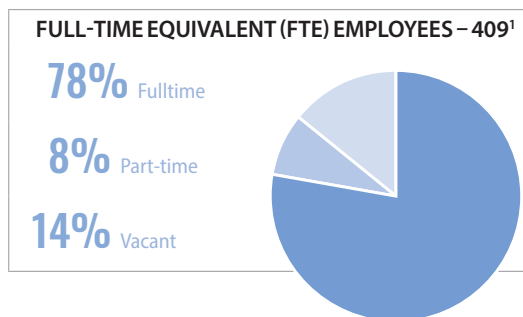
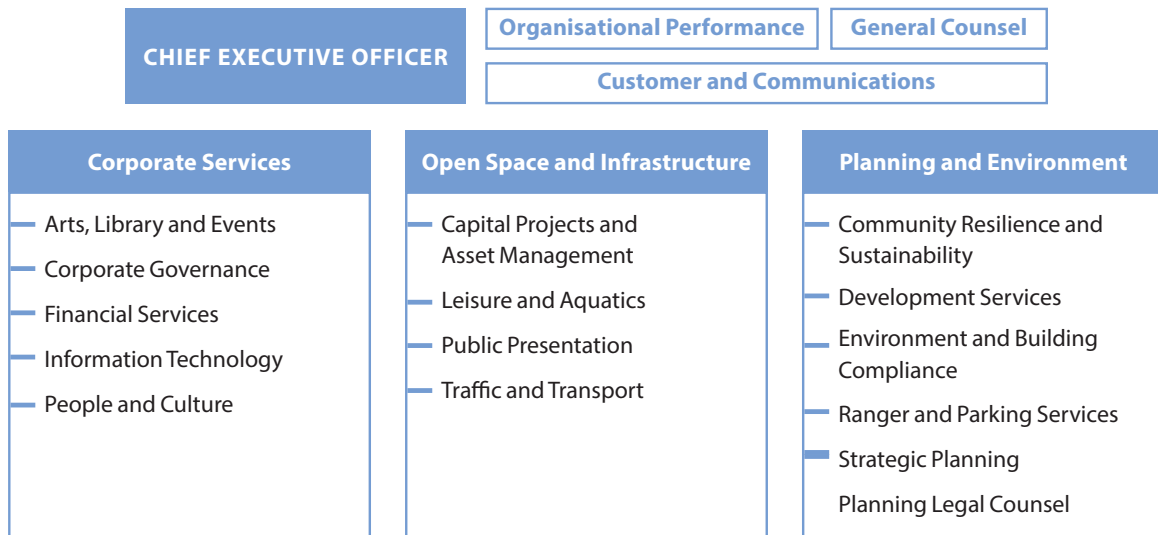
Community members are encouraged to attend Council meetings in person. Council also provides live webcast of meetings, accessible via a link on our website. Recordings are available for viewing after the meeting.

Business Papers and Minutes for all Council meetings can be found on our website: [northsydney.nsw.gov.au/council-meetings](https://northsydney.nsw.gov.au/council-meetings)

For information regarding Councillor meeting attendance refer to page 71 – Statutory Reporting.

## OUR ORGANISATION

North Sydney Council is managed by its Chief Executive Officer and the Directors of three divisions: Corporate Services, Open Space & Infrastructure and Planning & Environment.



SOURCES <sup>1</sup> Based on staff establishment January 2025  
<sup>2</sup> Based on 72,900 estimated resident population (2024). Regional Population Growth, Australian Bureau of Statistics (2024), via community.id. by id (informed decisions)  
<sup>3</sup> Based on 80,700 working population (2021). North Sydney Council Community Profile (2023), via community.id. by id(informed decisions)



## OUR COMMUNITY VISION

*North Sydney is a welcoming, connected, and resourceful community which acknowledges its past, enjoys the present and plans for our future.*

*We respect our beautiful harbourside locale, its unique villages and much valued bushland and open spaces. We lead the way in sustainability.*

## OUR GUIDING PRINCIPLES

*The guiding principles for the foundation of our five Strategic Directions:*

### Sustainability

We are stewards of the natural environment. We strive to decrease the consumption of resources and the generation of waste. We are responsible for our built environment and its impact on the natural environment. We minimise our impact on the environment, locally and globally.

We ensure social sustainability through human rights, living conditions, health, safety, wellbeing, diversity, equity, work-life balance, empowerment, community engagement and philanthropy.

We are financially sustainable now and into the future. We support and nurture North Sydney's long-term economic sustainability. We promote the use of renewable energy and clean technologies, protecting the environment, and managing the harmful impacts of climate change.

Sustainability is all-encompassing. Our Community Strategic Plan addresses the quadruple bottom line (QBL) – civic leadership, social, environmental and economic issues – in an integrated manner.

### Inclusivity

We understand that everyone is unique. We recognise our individual differences. We support all ages, abilities, and backgrounds.

We embrace diversity in race, ethnicity, gender, sexual orientation, socio-economic status, age, and beliefs. We welcome different cultural, religious and language groups.

We have a strong sense of community, with unique places and villages for people to live, work and visit.

Our Community Strategic Plan is based on the social justice principles of equity, access, participation and rights.

### Integrity

We act with integrity in all we do. Integrity is not just a corporate responsibility, but a personal one as well. It is about choice – choosing to be honest with a commitment to strong moral and ethical principles and values.

The community rightly expects that services will be delivered professionally and with integrity. Resources are managed in a responsible, efficient, and accountable manner in accordance with best value principles.

We respect others, make every effort to understand each other, take responsibility for our actions and decisions, and work together to build mutual trust.

We lead by example. We are transparent in our actions, through our long-standing commitment to 'open government'. We exercise open communication. We listen to the community, actively engaging with them and using these insights to inform our decision making.

Council's Organisational Sustainability Policy recognises that all its decisions and actions have an impact on the quality of life of present and future generations.



## COMMUNITY ENGAGEMENT

Community engagement remains central to North Sydney Council's commitment to provide residents with the opportunity to participate in decisions that shape the way they live. Guided by the Community Engagement Protocol\*, Council employed a diverse range of channels to ensure effective communication, including North Sydney News, e-newsletters, social media, website, community noticeboards, media releases, drop-in sessions, focus groups and participation in local events.

The Your Say North Sydney website serves as the primary platform for engagement, allowing residents to provide feedback through surveys, maps, and forums. In 2024–2025 there were over 82,000 views of the site.

Council also facilitates several local committees including a dedicated Access and Inclusion Committee, the Traffic Committee and the resident-run Precinct committees. We also have several reference groups for Sustainable Transport, Environment, Sport and Recreation and other interest areas. This provides residents with ongoing face to face engagement and direct two-way communication with Council.

In 2024–2025, Council facilitated significant engagement on major projects, including eight draft Informing Strategies, the special rate variation (SRV), the North Sydney Bike Action Plan 2025, and twelve traffic and parking initiatives. Engagement strategies were tailored to each project's scale and impact, ensuring feedback was relevant and actionable.

*\* On 1 July 2025 the Community Engagement Protocol was superseded by Council's new Community Engagement Strategy.*



**1.2 million**  
website views



**3** editions of  
North Sydney News  
delivered to all households  
and businesses



**1,146**  
social media posts,  
generating 4.36 million  
impressions



**2,201** responses  
across 59 community  
consultations



**206** e-newsletters



**70**  
media releases  
**23**  
media enquiries



**OUR COMMUNITY CELEBRATES**

## 2024 NORTH SYDNEY GARDEN COMPETITION

The North Sydney Council Garden Competition is a cherished annual tradition, and 2024 was no exception. Residents from across the community showcased their green spaces, with entries ranging from vibrant balcony gardens to sprawling native habitats. This year's submissions highlighted the creativity, dedication and passion for gardening that thrives in our community.

The award ceremony, hosted by Gardening Australia's Costa Georgiadis alongside Mayor Baker, was a wonderful celebration of this shared love of gardening. Congratulations to all winners and nominees for your inspiring contributions. Your efforts help make North Sydney a greener, more beautiful place for everyone.

Congratulations to the following winners for 2024:

Indoor Display: Yael Higer

Children's Garden: Guthrie Childcare Centre

Native Habitat Garden: Harry Loots

Edible Garden (Private): Jase Carr

Edible Garden (Community): Little Young Street Community Garden

Lex and Ruby Graham Prize (Individual): Stewart Hodgson

Lex and Ruby Graham Prize (Group): Karella Road Cul-de-sac, Cremorne

Most Beautiful Garden: Bridget Knox

**Judge's special categories awards**

Attitude Plus: Carla Kuipers

"Do yourself a favour": Mark Maguire's rose garden



## LG PROFESSIONAL AWARDS 2024

### Connected Communities – A Citizenship Celebration

**Winner – Judges Choice Local Government Excellence Award**

**Finalist – Community Partnerships Award (population under 150,000)**

Connected Communities – A Citizenship Celebration builds lasting connections between new citizens, the community, and Council. Aligned with North Sydney's Community Strategic Plan and Vision 2040, this innovative, community-first approach ensures that citizenship in North Sydney is not just granted. It's truly embraced and ensures new citizens feel welcomed, valued, and connected long after the event.

Once an administrative formality, the program has transformed citizenship into a vibrant, community-driven event that fosters belonging and civic pride. Held monthly with an annual outdoor ceremony, it is supported by partnerships with 12+ schools, community groups, and high-profile guests, including the Governor-General and the Australian Royal Navy Band. Ceremonies feature student performances, public speaking, First Nations Smoking Ceremonies, and native plants from Council's nursery in compostable sleeves, promoting sustainability. A red-carpet media wall adds a celebratory touch, while post-ceremony outreach from the Mayor encourages ongoing involvement.



### Access and Inclusion Committee

**Finalist – Community Development Award (population under 150,000)**

North Sydney Council established the Access and Inclusion Committee (AIC) in 2024 to give people with disabilities a direct voice in shaping Council policies, services, and projects. The AIC reviews accessibility across public spaces, digital services, employment, and events, ensuring lived experience informs decision-making. This initiative embeds inclusion at the heart of Council's work, fostering a more accessible and equitable community.



### Towards a North Star – The Next Ten Years

**Finalist – Innovative Leadership and Special Project Initiative**

The 'Next Ten Years' project provided a bold new holistic approach to long-term planning in North Sydney, bridging the gap between the Community Strategic Plan and Delivery Program. Adopted in February 2025, eight integrated strategies now guide areas such as housing, environment, transport, culture, and social inclusion. Developed through rigorous research and robust community engagement, the project ensures Council's future direction is inclusive, achievable, and responsive to emerging challenges. These Informing Strategies were used to develop the new Community Strategic Plan 2025–2035 and Delivery Program 2025–2029 which were adopted by Council and commenced on 1 July 2025.

## NORTH SYDNEY FESTIVAL

Thousands of locals and visitors came together on 2 November 2024 for the inaugural North Sydney Festival, a celebration of music, art and community. The free, all-ages event featured four activity zones across the CBD, offering something for everyone to enjoy.

Highlights included live performances from ARIA award-winning artist Ben Lee, Sarah McLeod and The Toothpicks, alongside roving entertainment, creative workshops and artisan market stalls. Families flocked to the Aqualand Kids Creative Zone, while Denison Street buzzed with hands-on art activities and Brett Whiteley Place came alive with street performers.

Festivalgoers were captivated by an immersive installation from Studio A's Thom Roberts, inspired by his journeys on the new Sydney Metro. His imaginative work transformed the idea of "trains as people and people as trains," creating a truly unique experience.

The festival also marked the launch of North: Sydney's Upside, a campaign supported by the NSW Government's Uptown Program. This initiative celebrates North Sydney's ongoing transformation into a dynamic entertainment hub and highlights the exciting future of our CBD as one of Sydney's most vibrant districts.



# PART A COMMUNITY REPORT



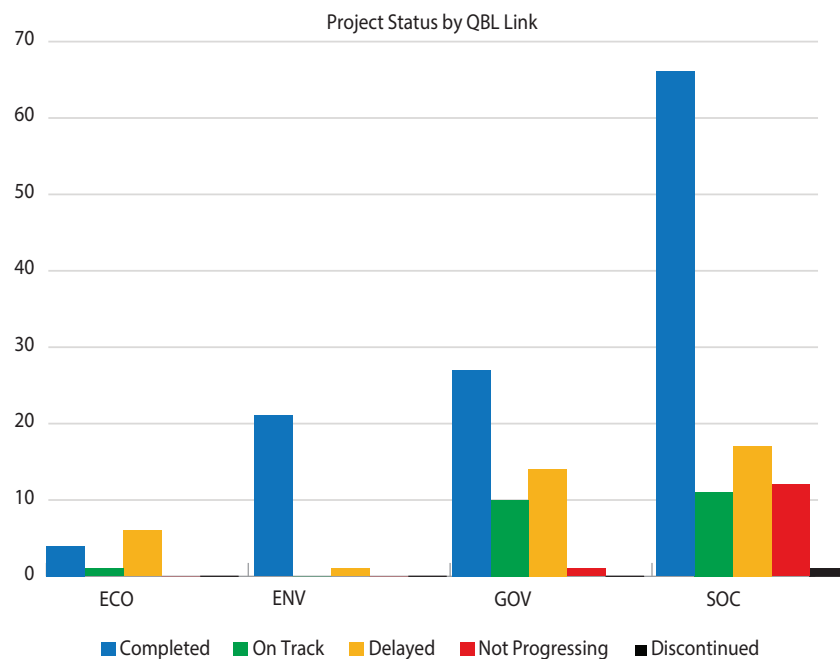
## OUR STRATEGIC DIRECTIONS

Our performance is driven by the strategic directions and outcomes outlined in the Community Strategic Plan ((CSP), North Sydney's Vision 2040. Throughout the year, we tracked our progress against the goals outlined in the Operational Plan and Budget, to ensure we are aligned with the community's vision for the future.

The Quadruple Bottom Line (QBL) demonstrates how Council has integrated sustainability into our projects and actions, addressing key areas: Economic (ECO), Environmental (ENV), Governance (GOV) and Social (SOC). This holistic approach ensures that our work supports the long-term wellbeing of the North Sydney community, the local economy, and the natural environment, while maintaining effective and transparent governance.

Over the past year, Council scheduled 192 projects to either start or continue. At 30 June 2025, 140 projects (73%) were completed or on track as planned. The remaining 52 projects (27%) were either delayed, not progressing or discontinued.

Due to funding constraints, Council was forced to halt nine out of 13 non-progressing projects and delayed a further four. These outcomes highlight the impact Council's financial situation is having on its ability to deliver projects previously endorsed in its Delivery Program 2022–2026.



The CSP is structured around five interconnected Directions that reflect the community's aspirations:

**Our Living Environment** | **Our Built Infrastructure** | **Our Innovative City** | **Our Social Vitality** | **Our Civic Leadership**

This report highlights how we have advanced these goals over the past year, working towards a sustainable and vibrant future for North Sydney.



## Direction 1 OUR LIVING ENVIRONMENT

Climate change is recognised as a threat to the future of our community, requiring action by all levels of government. Our community minimises waste, maximises use of renewable energy and increases tree canopy to mitigate the impact.

Our natural environment supports biodiversity through our bushland reserves, wildlife corridors and innovative foreshore management. Recreational facilities including parks, sportsfields and playgrounds support an active lifestyle for residents and visitors.



## Direction 2 OUR BUILT INFRASTRUCTURE

North Sydney's public spaces and village centres promote their unique character and provide vibrant and safe places for the community to gather and connect. Our built infrastructure and community assets follow sustainable design principles and meet the needs of our growing population.

Our community prioritises walking, cycling and public transport, and people of all ages are comfortable riding in the area. Vehicle transport is supported by an effective and integrated transport and parking system.



## Direction 3 OUR INNOVATIVE CITY

Global investment and businesses are drawn to North Sydney because it is a centre of innovation, entrepreneurship, and tourism. North Sydney CBD and St Leonards are important parts of the Eastern Economic Corridor. The character of our local centres is enhanced to maximise vitality and tourism, balanced with maintaining residential amenity.

Land use planning and contemporary planning controls ensure the protection of historic buildings and places, and that new development respects North Sydney's distinct identity, heritage character and natural environment. Housing is accessible and affordable for all individuals and families.



## Direction 4 OUR SOCIAL VITALITY

Our community enjoys a healthy and active lifestyle, improved accessibility, wellbeing and safety, and a life free from violence and crime. North Sydney is known for its vibrancy and cultural diversity, with markets, festivals, art and culture, and events that connect the community. Residents have access to the best health care and support services. Education opportunities are many and varied.

Service providers, including Stanton Library, deliver facilities that meet the community's changing cultural and educational needs. Local heritage and our First Nations history and culture are preserved, respected, and celebrated.



## Direction 5 OUR CIVIC LEADERSHIP

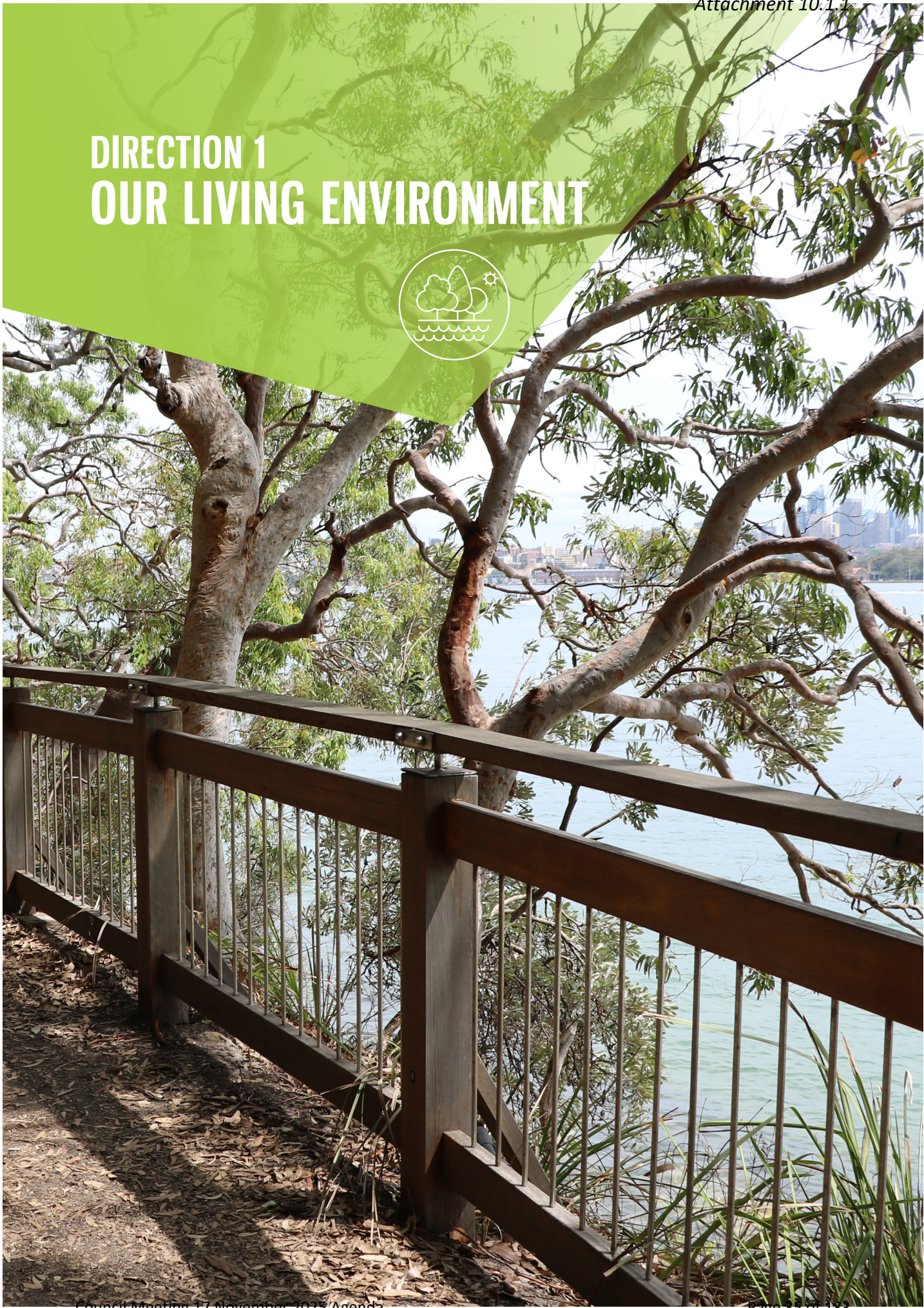
Our community has confidence in North Sydney's strategic direction and trusts Council, along with partner organisations, to lead with integrity and demonstrate good governance. Council provides what the community needs now and plans for the needs of future generations. The community is actively engaged in the future direction of North Sydney in accordance with our long-standing commitment to 'open government'.

Council demonstrates transparency and leadership in its decision-making, is accountable to the community, and respectful in its interactions. Council is an employer of first choice, attracting and retaining highly motivated and skilled employees, committed to providing the community with quality services.

Please note: This Annual Report 2024/25 is the final progress report against the Delivery Program 2022–2026. A new suite of Integrated Planning and Reporting documents, including the Community Strategic Plan 2025–2035 and Delivery Program 2025–2029 were adopted by Council and commenced on 1 July 2025.



# DIRECTION 1 OUR LIVING ENVIRONMENT





## 1.1 PROTECTED, ENHANCED AND BIODIVERSE NATURAL ENVIRONMENT

### Community participation and bushland care

In 2024–2025, Council’s Bushcare Community Nursery produced over 12,000 locally endemic plants, supporting North Sydney’s bushland reserves, Native Havens, Adopt-a-Plot programs and Citizenship ceremonies. Through the Wildlife Watch program, the community recorded 2,647 fauna observations, including the exciting discovery of Swamp Wallabies in Wollstonecraft and the Gore Cove riparian corridor.

Our Bushland team delivered 42 well-attended workshops and events, from guided bushwalks to open days and garden tours. Residents rated these activities highly, valuing Council’s role in fostering biodiversity and community connection.

### Bushland management and rehabilitation

Key actions from the Bushland Plan of Management were implemented, including improved safety for volunteers at Mortlock Reserve, repairs to Badangi Reserve walking track, and new educational signage at Gore Cove Reserve. Online pollution reporting was also established for Berry Creek.

Despite challenging weather, Council successfully delivered its Bushland Rehabilitation Plans and celebrated National Tree Day with 83 volunteers planting 1,349 native tubestock plants at Brightmore Reserve.

### The Coal Loader and education programs

The Coal Loader Centre for Sustainability thrived, attracting over 230,000 visits delivering 125 sustainability activations, and hosting more than 2,400 students. Stage 2 and Stage 5 Science and Geography excursions were launched in partnership with the NSW Department of Education, the online Learning Guide was refreshed, and partnerships with Macquarie and Sydney Universities were strengthened.

### Volunteering and waterway protection

Volunteering flourished, with the Streets Alive program expanding to 28 sites with 31 new volunteers holding 28 community working bees. Council’s HarbourCare program grew to 118 volunteers who removed 20 tonnes of rubbish from local waterways.

Council also enhanced water quality monitoring, increasing sampling to four times a year, with two additional wet weather event samplings. A new citizen-reporting tool was introduced with over 80 pollution incidents logged at Berry Creek. Routine monitoring also continued at Hayes Street Beach as part of the NSW Government’s Beachwatch Program.

### Natural Area Survey

Although the North Sydney Natural Area Survey update was delayed, fieldwork showed encouraging signs of increasing species diversity, with a final draft expected for community exhibition in late 2025.

## 1.2

# ENVIRONMENTALLY SUSTAINABLE COMMUNITY

### Community workshops

In 2024–2025, Council hosted 18 sustainability workshops engaging over 500 residents in topics from waste reduction and composting to electric vehicles and homes and worm farming. Popular sessions like Yoghurt and Cheese Making and Bicycle Skills for Kids inspired practical change, with 80% of attendees reporting improved knowledge and 90% feeling motivated to adopt sustainable habits. The Fix-It Hub continued to offer hands-on repair sessions, while the Sydney Library of Things signed a five-year lease at the Coal Loader to lend items and reduce landfill.

### Environmental Schools Expo

Council collaborated with the Observatory Hill Environmental Education Centre to organise and host the 2024 Environmental Schools Expo at the Coal Loader Centre for Sustainability. This event welcomed more than 230 students from a wide variety of schools, providing an engaging day focused on environmental education and awareness.

A unique feature of the expo was the involvement of high school students, who took the lead in facilitating a range of environmentally themed activities. These sessions were specifically designed for primary school students, encouraging peer-to-peer learning and fostering a collaborative atmosphere around sustainability topics. The expo promoted active participation, allowing students to share knowledge and develop practical skills in environmental stewardship.



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### Waste education and business engagement

Council delivered a broad community waste education program, including four Compost Revolution webinars resulting in over 72 residential composting orders. Workshops such as clothes swaps, food preserving, and jewellery repair attracted 225 participants. The Sustainability (previously Green Events) e-newsletter reached over 4,250 subscribers, promoting local programs like Recycle Smart. On the business front, 80 local businesses participated in CitySwitch and the Better Business Partnership. The latter also secured an EPA Food Waste Grant to reduce landfill across hospitality venues in three Council areas.



### Sustainable living in apartments

The Futureproofing Apartments program continued to support those living in apartment buildings to make sustainable choices, with 23 new strata buildings assessed this year. This work builds long-term environmental resilience in multi-dwelling settings and supports energy and water efficiency upgrades. These initiatives help residents transition to more sustainable living and are supported by ongoing Council programs and external funding opportunities.

## Cleaner energy

Council continued improving energy efficiency across facilities by installing solar PV, batteries, LED streetlights, and optimising Building Management Systems. Heat pumps and solar systems were added at locations including Stanton Library, North Sydney Olympic Pool, and the Council depot. Planning is underway for future upgrades at the Council Chambers, the Coal Loader, and the Primrose Park building. These projects contribute to Council's Environmental Sustainability Strategy 2030, which also saw the installation of 60 electric vehicle chargers and the delivery of over 50 sustainability education workshops.

## Bushland resilience

Despite unsuitable weather for hazard reduction burns, Council undertook manual fuel reduction and fire trail maintenance at Tunks Park, Badangi Reserve, and Gore Cove Reserve. Council also supported the finalisation of the Mosman-North Sydney-Willoughby Bushfire Risk Management Plan 2024, strengthening cross-council bushfire response strategies.

## Regional partnerships and recycling initiatives

Council continued its active involvement in regional waste planning through the Northern Sydney Regional Organisation of Councils (NSROC). A regional organics study informed future strategies, and Council explored participation in a biorefinery feasibility study. The Community Recycling Centre (CRC) expanded its accepted materials to include products with embedded batteries. Despite disruptions caused by a fire at a regional waste facility in April, CRC hours were extended to support community access. Council also explored new recovery options such as reverse vending machines and polystyrene recycling through a service review and feasibility study.

## Bridges to Boorowa

In June 2025, 35 volunteers joined Costa Georgiadis on the 26th Building Bridges to Boorowa tree planting weekend. Working closely with the Boorowa Community Landcare Group and Hilltops Council, volunteers helped to plant nearly 2,500 native plants, helping to transform former farmland in rural New South Wales into vital wildlife habitat. These plantings focused on restoring creek banks, establishing wildlife corridors, and improving both soil and water retention. Since the project began, close to 75,000 trees have been planted, marking a substantial contribution to regional environmental restoration.



## 1.3 CLEAN AND GREEN PLACES

### Growing together: Community gardens

In 2024–2025, Council’s Community Garden program welcomed 102 new volunteers reflecting strong community interest in sustainability, urban greening, and social connection. Major upgrades at Milson Park Community Garden and the Coal Loader Platform Garden, improved safety, accessibility, and long-term viability, while these vibrant spaces continued to support local food production and bring residents together.

### Greener streets

Council’s Tree Management team achieved its planting target, adding 352 new street trees as part of the ongoing Street Tree Strategy. These trees play a key role in cooling our suburbs, improving air quality, and enhancing our urban environment.

### Expanding urban forest

The latest aerial canopy survey (February 2024) showed a 2.5% increase in urban canopy cover since 2022, highlighting the success of Council’s urban forest initiatives. The popular Trees for Newborns program was also renewed with 27 new trees delivered to our newest community members.



## 1.4

# WELL UTILISED OPEN SPACE AND RECREATIONAL FACILITIES

### North Sydney Olympic Pool and open space projects

Planning for the reopening of North Sydney Olympic Pool progressed throughout 2024–2025, with strong focus on operational readiness and stakeholder engagement. Policies and programs are being refined to support the full reopening, including aquatic services, gym, group fitness, and learn-to-swim programs. Council also withdrew the development application for 1 Henry Lawson Avenue to enable master planning of the foreshore to inform the future use of this site.

### Parks and playgrounds

Council completed significant renewal works across local parks, including 148 metres of new fencing and handrail, 500m<sup>2</sup> of pathway renewal, and the installation of new seating and a drinking fountain at Merrett Playground and Weaver Park. The Grasmere Reserve Playground Upgrade advanced with community consultation, design revisions, and tendering, with construction scheduled to commence in early 2025–2026. At the Quarantine Boat Depot, new retaining walls, drainage, stairs and landscaping improved access, while further works await integration with the new Berrys Bay foreshore parkland.



### Community facilities and sportsfields

Council delivered the reconstruction of the Bon Andrews Oval turf cricket wicket on time and under budget, achieving cost savings while also correcting inconsistencies in the wicket table. Planning also continued for major drainage upgrades at Primrose Park, with trunk drainage improvements completed and further works scheduled for 2025–2026.

### North Sydney Oval

North Sydney Oval remained a premier venue, hosting a strong calendar of events including AFLW, rugby league, rugby union, WBBL, the Women's Ashes, the Super Women's Rugby Final, and the Sydney Marathon launch. Sunset Cinema also returned, while long-term venue agreements were secured with the Bears, Northern Suburbs Rugby, Cricket Australia, and Cricket NSW. Planning continued for seat replacements and public toilet refurbishment, with implementation dependent on funding. Council also progressed a review of the Oval's Business Plan to guide future use and service delivery.



### Planning and partnerships

Council staff worked closely with Transport for NSW to protect open space outcomes linked to the Western Harbour Tunnel project, with strong advocacy for a net increase in open space at Cammeray Park. A new draft Sportsfields and Sports Facilities Plan of Management was completed to meet Crown Land requirements, with additional staff and Native Title input to follow before exhibition. Several projects including kayak storage at Anderson Park, outdoor fitness equipment at Berry Island and Bradfield Park, and a senior playground at Green Park, were unable to proceed due to lack of grant funding in 2024–2025 but remain priorities for future funding rounds.

# DIRECTION 2 OUR BUILT INFRASTRUCTURE



## 2.1 INFRASTRUCTURE AND ASSETS MEET DIVERSE COMMUNITY NEEDS

### Redevelopment of North Sydney Olympic Pool

The redevelopment of the North Sydney Olympic Pool has continued under challenging conditions through the last financial year; however, despite severe weather events and other delays due to design and contractual issues, significant progress was achieved in the last six months to November 2025, and Council's project team continues to focus on ensuring the quality of the facility being delivered for the community. Following the impending practical completion and handover by Council's contractor, Council will undertake a commissioning period of approximately three months to prepare the facility for operation. This facility will provide the community with much needed, and expanded, aquatic facilities and services including learn-to-swim classes, gym facilities, and other program spaces.

### Strengthening asset management

Council's Asset Management Plans and Asset Management Strategy were updated and adopted on 10 February 2025. A revised Asset Management Policy was subsequently adopted on 14 April 2025. Council is also in the process of developing a comprehensive Asset Management Framework in line with Australian Standard (AS ISO 55011:2024) for Asset management. All updated documents have been published on Council's website to ensure transparency and accountability.

Council completed a comprehensive road pavement condition audit and stormwater drainage assessments. Valuation reports were also prepared for roads, footpaths, investment properties, and operational land to support Council's financial auditing.

### Community safety and emergency planning

Council continued to work with neighbouring councils to improve community safety. The Joint North Shore Local Emergency Management Committee was strengthened by two new members, Willoughby City Council and Lane Cove Council, combining emergency plans across the expanded region.

Transport and traffic safety remained a key focus. Council delivered new infrastructure for a 40km/h safety zone in Cammeray, installed raised pedestrian crossings at several locations (Bay Road and Edward Street (North Sydney), Russell Street near Smoothery Park, and McHatton Street at Pacific Highway), and completed a new cycleway on Young Street. Planning also progressed for additional crossings and continuous footpaths to further improve safety and accessibility.

### Commercial and property renewal

To ensure Council's commercial assets continue to deliver value for the community, Council is focused on reducing vacancy rates and identifying renewal opportunities across Council-owned buildings. Several properties have been earmarked for renewal, though works are dependent on funding. This work will help maximise long-term community and economic benefits from Council's property portfolio. Council also sought grant funding for community asset renewals, however no suitable State programs were available during the financial year to support delivery.

## 2.2 VIBRANT PUBLIC DOMAINS AND VILLAGES

### Crows Nest public domain upgrade

The Crows Nest public domain upgrade reached substantial completion in October 2024, with major paving works finalised. Some elements, including new streetlighting, undergrounding of power, and final restoration works, were delayed due to Ausgrid-scheduled outages. Remaining works such as the removal of overhead wires and poles, installation of new light poles, permanent restoration, and tree planting are scheduled for completion in late 2025.

### Cremorne Plaza and Langley Place upgrades

Design and documentation for the Cremorne Plaza and Langley Place upgrades were completed, but delivery has been deferred to 2026–2027 pending funding. Council continues to actively seek grant opportunities to ensure these important public domain improvements are delivered for the community.

### Streetscape lighting in North Sydney CBD

The streetscape lighting upgrades in the North Sydney CBD made strong progress with 90% of works completed by the end of the financial year. Full completion is scheduled for early 2025–2026. These improvements will provide modern lighting, enhanced surveillance, and greater public safety throughout the CBD.

### Public lighting upgrades

At Blues Point Reserve, a major lighting upgrade was completed in June 2025, removing outdated mercury vapour fittings and installing new energy-efficient LED lighting to significantly improve lighting and surveillance, enhancing both community safety and amenity.

### Pedestrian crossing lighting

Pedestrian safety was also boosted with lighting upgrades at key crossings, including Alfred Street North at Fitzroy Street and Clarke Road at Margaret Street. Construction also began at Carabella Street at Fitzroy Street, Broughton Street at Kirribilli Avenue, and Willoughby Street. Designs were completed for future upgrades at Morton Street at Crows Nest Road, Rocklands Road, and Hazelbank Road.



## 2.3

# PRIORITISE SUSTAINABLE AND ACTIVE TRANSPORT



### Road Safety Action Plan

In 2024–2025, Council delivered a wide range of road safety initiatives to support the community. Highlights included eight Senior Pedestrian ‘Stepping On’ talks with 110 participants, nine primary schools receiving road safety education packs, and three schools receiving additional safety resources. Council distributed 89 car seat safety check vouchers, conducted four speed investigations, and promoted the 40km/h High Pedestrian Area in Cammeray. A Senior Driver workshop with 18 participants was also delivered, along with targeted pedestrian safety measures during the jacaranda season.

### Securing grant funding for safer travel

Council successfully secured over \$1.1 million in grant funding to deliver upgraded pedestrian crossings in Kirribilli and Cammeray, and a new safety barrier on Reynolds Street. A further \$850,000 was secured for the design of the West Street Stage 2 and Yeo Street cycleways, and a continuous footpath on Sophia Street, improving connectivity and safety across the community.

### Promoting active and sustainable travel

To encourage safe and sustainable travel choices, Council delivered education programs across schools and the broader community. Every primary school received

information on safe cycling and pedestrian travel. Two green travel plans were implemented with high schools, with additional support provided to other schools. Council also partnered with NSW Health to deliver eight presentations to older residents on safe travel practices. To support cycling, Council hosted four Bike Maintenance Workshops and provided free bike tune-ups at 26 separate Northside Produce Markets.

### Cycling strategy and network planning

In 2024–2025, Council developed a new Bike Plan, replacing the 2014 Integrated Cycling Strategy. The plan was publicly exhibited and will be refined based on community feedback before being recommended for Council adoption in late 2025. This plan will guide future investment in cycling infrastructure across the area.

### Cycling route delivery

The Integrated Cycling Strategy Priority Route 2 (Young Street) was successfully completed in late 2024–2025, providing safer, more accessible cycling connections. Following community feedback, Council reviewed the proposed Route 3 from North Sydney to Mosman and determined that the route along Clark Road and Kurraba Road was not feasible. Future designs will explore alternative connections via quieter local streets, with progress to resume once the revised Bike Plan is adopted.

## 2.4 EFFICIENT TRAFFIC MOBILITY AND PARKING

### Local traffic management

Council continued to support sustainable transport through the expansion of car share parking. During the year, nine new locations were consulted on, with four approved and installed in the third quarter. This initiative provides residents with more flexible travel options, helping reduce private car ownership and congestion, while supporting Council's Integrated Transport Strategy.

### Planning for the future of parking

On 30 June 2025, Council adopted its Delivery Program 2025–2029, which includes the development of a comprehensive Parking Strategy scheduled in 2026–2027 subject to funding availability. This strategy will build on the recently adopted Integrated Transport Strategy, providing a framework to balance the needs of residents, businesses, and visitors while ensuring fair and sustainable use of limited parking resources.

### Partnering on major transport projects

Council continues to work closely with Transport for NSW to ensure that the North Sydney Integrated Transport Program remains a priority. Given the scale and importance of this program, dialogue with State agencies is ongoing to ensure the best outcomes for our community.

### Collaboration to deliver Miller Place

Council continues to partner with NSW Government agencies to deliver the Miller Place project. This collaboration remains active, with discussions focused on ensuring the project meets community expectations and integrates seamlessly with Council's transport and public domain improvements.





# DIRECTION 3 OUR INNOVATIVE CITY



## 3.1 OUR COMMERCIAL CENTRES ARE PROSPEROUS AND VIBRANT

### Bringing life to the CBD

The North Sydney CBD was enlivened with monthly activations throughout 2024–25. Recent events showcased live music and lunchtime activities designed to attract workers, visitors and residents. The program will be reviewed in 2025–2026 to boost attendance and ensure it aligns with Council's new strategic focus.

### Supporting local businesses

Council issued six editions of its business e-newsletter in 2024–2025. Initially sent monthly, the newsletter shifted to a quarterly schedule from December 2024 with the launch of a new template. It now reaches around 5,900 recipients, with subscriptions growing by 9% to more than 1,000 by May 2025. On average, 438 unique readers open each edition, generating about 49 click-throughs. The newsletter regularly promotes local organisations such as ACU Co-Lab, Mary MacKillop Place, the North Sydney Business Chamber, and Destination NSW.

### Promoting activity in commercial centres

Throughout the year, Council promoted 32 commercial and community events through a mix of e-newsletters, web listings, social media, print publications, community noticeboards, digital billboards and bus shelters. Highlights included major events and partnerships such as the Sydney Film Festival, Australian Women's Ashes, Lifeline Art Show, Crows Nest Fest, North Sydney Festival, Sydney Sixers, and the Northside Produce Market. These promotions play a vital role in strengthening North Sydney's reputation as a vibrant and connected local economy.

### A strategy for economic growth

In February 2025, Council adopted its new Economic Development Strategy alongside its suite of 10-year strategies. This Strategy provides a roadmap for fostering economic growth, supporting innovation and ensuring the long-term sustainability of North Sydney's commercial centres.

## 3.2

# DISTINCTIVE SENSE OF PLACE AND DESIGN EXCELLENCE

### Design excellence and planning proposals

Throughout 2024–2025 the Design Excellence Panel continued to provide valuable guidance, ensuring new developments achieved high-quality urban design and integrated well with their surroundings.

The number of local planning proposals slowed significantly due to the creation of the Housing Delivery Authority, which enables applicants to bypass Council and seek substantial variations to development standards and the rezoning of land. Despite this, Council remains a strong advocate for community interests.

### Responding to NSW Government reforms

Council engaged extensively with NSW Government reforms including the Crows Nest Transport-Oriented Development (TOD) precinct, low and mid-rise housing reforms, and the establishment of the Housing Delivery Authority, all of which have expanded State control over local planning and development.

Council also updated the North Sydney Development Control Plan, streamlining provisions and making targeted amendments for properties on Military Road, Rangers Road, and McLaren Street, to support more efficient planning processes.

### Partnerships for affordable housing

To promote affordable housing, Council worked closely with Homes NSW, the City of Sydney and community housing providers to explore new delivery models for affordable housing including an Affordable Housing Contribution Scheme to lay the foundations for more inclusive housing options in North Sydney.

### Project delays and challenges

Several strategic projects experienced delays. The North Sydney Public Domain Strategy was deferred pending clarification of major project priorities, and the Comprehensive Heritage Review is now expected to commence in early 2025–2026. The Ward Street Masterplan remains on hold due to ongoing economic impacts, including high office vacancies and low demand. Council will progress the project when market conditions improve.

### Advocacy and collaboration

Council also maintained strong engagement with the community and Transport for NSW on major infrastructure projects, including the Western Harbour Tunnel, Warringah Freeway Upgrade, Sydney Metro, and the Harbour Bridge Cycleway. This ensures community concerns are represented and that local impacts are addressed as these significant projects progress.





# DIRECTION 4 OUR SOCIAL VITALITY



## 4.1 NORTH SYDNEY IS CONNECTED, INCLUSIVE, HEALTHY AND SAFE

### Building an inclusive community

In 2024–2025, Council made significant progress in advancing its Disability Inclusion Action Plan. Accessibility upgrades at Lodge Road Playground, disability confidence training for staff, and a comprehensive review of workplace adjustments all contributed to a more inclusive North Sydney. Community spirit was on full display at events like R U OK? Day, the International Day of People with Disability, and the Active Inclusion Sports Day, all of which saw strong participation.

Council also completed an access review of sporting facilities, hosted four Access and Inclusion Committee meetings, and was honoured as a finalist in the 2025 NSW Local Government Excellence Awards for Community Development. The award-winning Access and Inclusion Committee continued to provide invaluable input and guidance, ensuring Council projects and processes reflect the needs of all residents.

Preparations are underway for the Disability Inclusion Action Plan 2026–2030, building on this year's achievements and Council's ongoing commitment to a more inclusive North Sydney.

### Supporting families, children and young people

Council partnered with NSW Health, the NSW Department of Education, and community organisations to deliver webinars on school refusal and screen time, attracting over 600 attendees. The Safe Village Project provided resources to help businesses respond to domestic violence, while Council's involvement in the School Leaders Expo engaged more than 60 school leaders.

North Sydney Family Day Care service supported 120 families and 16 educators, celebrated its 50th anniversary, and maintained strong compliance and low vacancy rates. Planet X Youth Centre underwent significant upgrades, including new computers, podcast equipment, and creative resources, continuing to provide vital wellbeing support to young people aged 12–18.



## Collaborating for safer communities

In March 2025, North Sydney Council convened a roundtable with neighbouring councils, NSW Government agencies, police, and service providers to address domestic and family violence on the lower north shore. The meeting, led by Mayor Zoë Baker and NSW Women's Safety Commissioner Dr Hannah Tonkin, reinforced a shared commitment to coordinated action.

The roundtable highlighted the urgent need for a whole-of-community response, with local councils playing a key role in prevention, trust-building, and service delivery. Stakeholders agreed that collaboration across all levels of government and community organisations is essential to drive meaningful change.

Council continues to work with the Lower North Shore Domestic and Family Violence Network and North Shore Police Area Command to support safe, respectful communities where women and children can thrive.

## Promoting wellbeing, diversity and safety

Council championed inclusive arts and cultural programs, including the inaugural Pride Picnic, the Gai-mariagal Festival, and the North Sydney Festival, creating welcoming, accessible spaces for all.

Council played an active role in the Lower North Shore Domestic Violence Network, supporting initiatives such as the 'No Excuse for Abuse' campaign, training on coercive control laws, and distributing support packs for women. The Multicultural Network met nine times, hosted a community workshop in December 2024, and partnered on Refugee Week celebrations.



## Supporting seniors, volunteers and housing

More than 18 events for seniors were delivered through the North Sydney Seniors Festival, with activities ranging from yoga and market tours to intergenerational programs. Council also reviewed its community transport service to improve access for older residents.

Council celebrated a 40-year partnership with LinkWentworth Housing, supporting affordable housing in North Sydney. Progress continued on the redevelopment of 12 units in Cammeray, due for completion in 2025, and Council worked with Homes NSW and St George Community Housing to strengthen the affordable housing framework.

Volunteers remained vital to Council programs. Volunteer Week was celebrated through social media and storytelling, recognising contributions across Bushcare, Streets Alive, HarbourCare, community gardens, and local community centres.

## Celebrating library growth and inclusion

Stanton Library expanded its reach, with a 22% increase in newsletter subscribers and a 275% rise in Instagram followers. Popular initiatives included the rebranded Young Writers' Award and the Summer Reading Challenge. The library's collection grew more diverse, with new formats such as Read To Me picture books and the launch of the Chinese in North Sydney website. The library also participated in the Pride Picnic, mapping community stories and strengthening inclusion.

## Project delays and future planning

Some initiatives were delayed due to funding or resource constraints including the Affordable Housing Contributions Scheme, which is expected to progress in late 2025–2026, and the Joint Strategic Plans Review, scheduled for further work in 2025–2026. The Ward Street Masterplan remains on hold due to market conditions, while strategies for after-hours activation and parts of the Visitor Economy Strategy are delayed until 2026–2027.

## 4.2 A CENTRE FOR CREATIVITY AND LEARNING

### Celebrating youth and community across generations

Council proudly delivered Colour Fest 2025 as part of Youth Week, attracting over 1,500 young people and families for a day of live entertainment, food, information stalls, and a vibrant Colour Run relay. The event was supported by a \$3,000 grant from the NSW Department of Communities and Justice. Feedback was overwhelmingly positive, with strong enthusiasm for Colour Fest 2026.

The North Sydney Seniors Festival was another highlight, with Council collaborating with nine community partners to deliver 18 events for around 600 seniors. These activities helped reduce social isolation, built community connections, and promoted wellbeing.



### Growing arts and cultural vibrancy

Guided by the Arts and Cultural Strategic Plan, Council refreshed artist studio programs, launched new initiatives through the Creating Wellbeing program, and expanded the reach of Primrose Park Art & Craft Centre with open days and new studio sessions.

Council also supported a lively calendar of cultural events, including the Twilight Food Fair, Sunset Series, Pride Picnic, Gai-mariagal Festival, Artisan Markets, and New Year's Eve celebrations. Additional support for third-party events such as Vivid Sydney, the Sydney Film Festival, and the Sydney Marathon, ensured a diverse and engaging cultural offering for the community.



### Supporting markets and local makers

The popular Artisan Markets at the Coal Loader continued to thrive, particularly the annual Christmas Market. Council continued to work closely with organisers of major community markets such as the Crows Nest Street Fair, Kirribilli Markets, and Northside Produce Market, who celebrated their 25th anniversary in 2024, to ensure events were well-coordinated and complemented Council's programs.

The Arts team pursued multiple grant funding applications through Create NSW and Transport for NSW, while developing new corporate sponsorship opportunities to sustain and expand future arts initiatives.

### Expanding library services

Stanton Library continued to grow as a hub for learning and connection delivering 36 events, including the well-received Hallmark Writers@Stanton series, to more than 2,100 participants.

Library services expanded with a redesigned app, Apple Wallet integration, multilingual support, and the introduction of QR codes for digital magazines. Limited refurbishments included improvements to the children's areas, parent rooms, and toilets, as well as groundwater remediation to prevent future closures.

### Building skills and literacy for all ages

Council delivered 124 Tech Help sessions with volunteer support, helping residents improve digital literacy and access essential services. Partnerships with NDIS, Service NSW and ID Support NSW provided targeted assistance.

The library developed tailored book lists, launched new reading clubs, and introduced the 'New Year, New Book Club' initiative, resulting in eight new community clubs – six of which are now self-managed. School tours, outreach visits, and special Storytimes significantly increased student and teacher engagement, particularly around the Summer Reading Challenge.

### Project delays and future focus

While progress was strong across most areas, delivery of the Public Arts Masterplan was deferred, and no new public art projects were undertaken this year. Future work will align with the new Culture and Creativity Strategy, ensuring a coordinated approach to cultural development across North Sydney.



## 4.3

# NORTH SYDNEY'S HISTORY IS PRESERVED AND RECOGNISED

### Historical Services

In 2024–2025, Council brought local history to life with seven exhibitions at the Heritage Centre and Stanton Library, raising awareness and appreciation for our area's rich heritage. Thirty-four events, including talks, workshops and guided tours, engaged 768 adults and children, while Stanton's collections were showcased at Hurstville Museum and Gallery, Mosman Library, and Bradfield Senior College, strengthening community connections. New partnerships were also formed with local collecting organisations such as Mercy Mission and Heritage Centre, Monte Sant'Angelo College Archives, and the Australian Catholic University Art Collection.

### Expanding access to local collections

Council's specialist local history research and enquiry service supported a range of projects including assisting Nutcote staff with research and exhibition redesign and helping Bradfield Senior College students and teachers use original collection materials for annual projects. Significant historical resources were digitised and catalogued, making them more accessible through the online catalogue.

### Strengthening digital preservation

Council advanced digital preservation by consolidating heritage collections on the eHive platform for heritage collections and providing staff with training in digitisation and digital preservation. These efforts ensure that North Sydney's historical collections are protected and accessible for generations to come.

### Managing museums and heritage parks

Council continued to manage Don Bank Museum, Sexton's Cottage, and St Thomas' Rest Park in line with Conservation Management Plans. Repair works on the Don Bank roof are scheduled for the next financial year. Volunteers remained central to heritage site management, with four new volunteers recruited and their ideas for museum promotion incorporated into Council's planning.

### May Gibbs Centenary Celebrations at Nutcote

In early 2025, Council celebrated the 100th anniversary of May Gibbs moving into Nutcote with commemorative exhibitions, a specially designed Nutcote gingerbread house event and a range of other children's activities. Continuing throughout the year, these initiatives will highlight her enduring legacy as one of Australia's beloved children's authors.



### Preserving our history

A new exhibition at The Coal Loader added historical interpretation to the site, while artefacts from the North Sydney Olympic Pool were documented and conserved. These materials will feature in new display once the Pool reopens, providing the community with a deeper connection to local heritage and place.



# DIRECTION 5 OUR CIVIC LEADERSHIP



## 5.1 LEAD NORTH SYDNEY'S STRATEGIC DIRECTION

### Strengthening regional and government partnerships

Council continued to foster strong relationships with regional partners through the Northern Sydney Regional Organisation of Councils (NSROC), collaborating on joint advocacy, submissions, and participation in the shared Internal Audit program, which was renewed for 2025–2026. Council also maintained strong communication links with State and Federal Governments, particularly on key reforms such as the Code of Meeting Practice and major projects impacting North Sydney.

### Building opportunities through grants and partnerships

Securing external funding remained a priority, with dedicated staff leading successful grant applications to support community and infrastructure projects. Council's partnerships also extended to joint initiatives with NSROC and other councils, ensuring North Sydney's voice was well represented in regional decision-making forums.

### Driving governance and accountability

Council upheld its commitment to transparency and accountability by preparing regular progress reports against the Delivery Program and Operational Plan, conducting ongoing financial performance reviews, and finalising the 2024–2025 audited financial statements for presentation to Council in October 2025. In addition, Council actively engaged in submissions to the Office of Local Government and IPART, ensuring community priorities were reflected in broader government processes.

### Embedding the Governance Strategy

In January 2025, Council adopted a comprehensive Governance Strategy to guide decision-making and service delivery over the next decade. Developed in response to the North Sydney Olympic Pool redevelopment experience, the strategy sets out eight strategic directions focused on clear goal setting, transparent reporting, enhance community participation, stronger risk and audit practices, diligent regulatory compliance, efficiency and value for money, workforce capability, and long-term financial sustainability. Key initiatives include a public performance dashboard, integrated service unit planning, a strengthened enterprise risk management framework, and a robust project management model. This new strategy ensures Council remains an effective, accountable and sustainable organisation that serves the community.

### Systems and process improvements

Council refined processes and made minor adjustments to existing functionality to improve payroll, attendance and leave management. Major ICT upgrades are required but remain dependent on funding. A review of the Capital Value Register (CVR) also commenced to strengthen links with the Asset Register which will enhance long-term asset and financial management.

### Development application determination times

Council's development assessment service significantly improved its performance in 2024–2025, reducing the monthly average determination time from 158 days in January, to 125 days in June. This represented a 21% improvement in processing times. This positive trend is expected to continue into 2025–2026.

### Projects experiencing delays

The final draft of the project management framework was completed with a pilot scheduled in line with the 2025–2026 capital works program. The framework will be updated based on feedback from the pilot and finalised in 2026 dependent on funding for improvements to corporate systems.

## 5.2 STRONG CIVIC LEADERSHIP AND CUSTOMER FOCUSED SERVICES

### Building a resilient North Sydney

Council continued to demonstrate leadership in the Resilient Sydney Program, with staff actively participating in Ambassador meetings and workshops on open data, social cohesion, and emergency preparedness. A dedicated community safety and resilient North Sydney webpage was launched, providing practical resources for residents. Council also participated in the Resilient Sydney Strategy Summit, contributing to the development of the Resilient Sydney Strategy 2025–2030, and signed new Terms of Use for the program’s data platform. Staff completed targeted training to support its implementation.

### Supporting Councillor integrity and engagement

All Councillors undertook Code of Conduct training in October 2024, ensuring a strong focus on ethical leadership. The annual disclosure of interest returns was completed in line with regulatory requirements, maintaining transparency and accountability. Council adopted the Community Engagement Strategy 2025 and Public Participation Plan in June 2025, with new committees to be established in 2025-2026 to strengthen public involvement in decision-making. Councillor professional development remains ongoing and will be reported separately within Part B of the Annual Report.

### Strengthening oversight and Governance

Council’s Audit, Risk and Improvement Committee (ARIC) continued to operate in line with NSW Government guidelines, with its Terms of Reference reviewed and endorsed in November 2024. These structures reinforce Council’s commitment to best practice in governance and accountability.

### Projects experiencing delays

Several projects progressed more slowly than anticipated due to competing priorities and resourcing constraints. Final approval of the Delegations of Authority is expected in early 2025-2026, while the review of the Corporate Policy Manual, covering more than 100 policies, will continue through 2025 and 2026. Workplace safety initiatives were also affected, with quarterly leadership safety walks paused due to the vacancy of the WHS Manager role; a permanent appointment has since restored momentum. Progress on the WHS Training Matrix was limited to verifying existing data in 2024, with the next stage focused on identifying gaps and updating training records.



## 5.3 COMMUNITY IS ENGAGED IN WHAT COUNCIL DOES

### Strengthening communications

In 2024-2025, Council continued to keep the community informed and connected through an extensive communications program. This included issuing 70 media releases, 206 e-newsletters, and 34 mayoral speeches, while also handling 238 media enquiries. Council produced three editions of North Sydney News, reaching 47,000 residents each time, and delivered 59 community engagements. Across its digital platforms, including the Council website, Your Say portal, and social media channels, Council produced hundreds of creative assets in design, photography, and videography to support clear, engaging communication.

### Advancing community engagement

Council approved the Community Engagement Strategy 2025-2029 in June 2025. This strategy sets out a future approach to engagement based on best practice, including the introduction of new Strategic Reference Advisory Committees and continued support for the precinct system. These initiatives will provide stronger pathways for residents, businesses, and community organisations to contribute to shaping North Sydney's future.

### New Community Strategic Plan

Council endorsed the new Community Strategic Plan (CSP) 2025-2035 to set North Sydney's long-term vision and guide decision-making from 1 July 2025. The draft CSP was on public display from 12 March to 9 April 2025, attracting 33 submissions.

Extensive community engagement included:

- Council eNews: 65% open rate, 132 clicks
- Grants eNews: 61% open rate, 12 clicks
- Precinct eNews: 4 issues, average 59% open rate, 16 clicks
- Precinct flyers: 9,800+ distributed
- Social media: Instagram (1,343 views), Facebook (2,359 views)
- Your Say site: 503 visits, 25 formal submissions (plus 8 by email/post)

### Modernising engagement tools

A major step forward was the launch of an upgraded Your Say platform in June 2025. The platform now offers improved functionality, interactive features, and a more intuitive user experience. Residents can register for updates, search consultations by suburb or topic, and access clearer reporting on engagement outcomes. These upgrades will provide more accurate visitor demographics and feedback, helping Council to better tailor its engagement approach to the needs of the community.

### Precinct system

Precinct Office Bearer training was delivered on demand throughout the year, supported by a review of precinct guidelines, terms of reference, and the code of conduct. Council also worked with other Sydney councils, including Waverley and Randwick, to learn from their experiences. The updated guidelines will be presented to Council in 2025-2026, alongside new training materials to further support precinct leaders.



## 5.4 COUNCIL SERVICES ARE EFFICIENT AND EASY TO ACCESS

### Smarter procurement ensuring value for money

Council continued to maximise value for money by collaborating with neighbouring councils through a regional procurement group. By combining purchasing power and leveraging government contracts where available, Council identified new opportunities to achieve efficiencies and cost savings. Staff also benefited from organisation-wide procurement and tendering training, ensuring financial decisions remained consistent, transparent, and focused on delivering the best value outcomes for the community.

### Enhancing digital services

Council's Information and Communication Technology Strategy was reviewed by the Executive Leadership team, with further workshops planned to finalise the approach. The Customer Service Contact Centre successfully transitioned to a modern, cloud-based platform, improving efficiency, reliability, reporting, and user experience. Progress was made in defining requirements for a customer request management and portal system, though further development remains dependent on funding. Importantly, improvements this year focused on refining and optimising existing systems, rather than major upgrades or new technology.

### Records and information management

Council continued to strengthen its approach to information management by updating its retention and disposal schedules. These schedules were mapped to meet State records disposal requirements, and work is underway to integrate them into Council's records system. Recommendations from the Records Management Review are being implemented, supported by a new SaaS records system that has already delivered significant improvements. Strong progress was also made in digitising hard copy files which are now undergoing quality assurance.

### Supporting our workforce

Council continues to invest in its people. A new Personal Best Performance framework was launched and will be further enhanced in 2025–2026 based on staff feedback. The Equal Employment Opportunity Management Plan advanced, with Respect@Work actions completed and workshops delivered to support staff approaching retirement. The Age Management Plan supported four trainees and confirmed a health check calendar for 2025, promoting proactive employee wellbeing. Recruitment processes became more efficient through enhanced e-recruitment systems, resulting in faster hiring, automated approvals, and clearer candidate tracking.



### Projects experiencing delays

Some projects have been delayed due to funding and resourcing constraints and are scheduled to progress in the coming year. These include upgrades to Council's Geographic Information System, the rollout of laptops for staff mobility, and delivery of a secure file sharing solution. Internally, the review of organisational values and the Employee Value Proposition project were delayed, largely due to leadership changes. These initiatives will resume in 2025–2026.

## SERVICE REVIEWS

In the first quarter of 2024-2025, North Sydney Council trialled its new Service Review Framework through a pilot with the Street Cleaning team. This team is responsible for collecting public waste, cleaning streets, and removing illegally dumped rubbish.

The pilot helped identify what’s working well and where improvements could be made to ensure a more effective and efficient service delivery. More complex challenges were explored in design thinking workshops, which brought together staff from Street Cleaning and other Council service areas.

Actions from the Implementation Plan have already begun and will continue throughout the financial year.

The Service Review Framework, which will guide future reviews across Council, was formally presented in April 2025. Council acknowledged the innovative and collaborative approach of the reviews, which is helping to build a strong culture of continuous improvement.

In addition to the Service Review Pilot, reviews of Development Services and Customer Service were also completed.

Focus Area	Review Status	Implementation of Recommendations
Street Cleaning	●	●
Development Services	●	●
Customer Service	●	●

KEY ● Completed ● In Progress

Three service reviews are scheduled for the 2025–2026 year including:

- Corporate Governance
- Tree Management
- Traffic and Transport

### Street Cleaning Review

The Street Cleaning Service Review identified more than \$400,000 in annual savings, with full benefits expected from 2026–2027. Several enhancements have already been rolled out, delivering immediate efficiencies, risk reduction and better customer outcomes. These include optimisation of bin locations to improve collection routes and efficiency, transition from paper-based to digital reporting, and the consolidation of compactor operations to streamline processes and maximise resource utilisation.



## Development Services Review

The Development Services Review has delivered significant efficiency improvements, enhanced governance and measurable productivity gains. By digitising workflows, standardising templates, introducing triage and building internal capability, the review has improved consistency, transparency and turnaround times for applicants. The productivity benefits are substantial and already delivering faster outcomes for the community, including a >20% reduction in gross average assessment times (from 158 days in January 2025 to 125 days in June).

## Customer Service Review

In 2024–2025, Council undertook a comprehensive review of the Customer Service team, examining call centre operations, front counter services, and administration/email enquiries to enhance customer experience and identify efficiencies. As a result, the team streamlined its top 10 process workflows, absorbed new functions (such as small watercraft storage and outdoor dining permit management), and produced 50 communication templates for faster, more consistent community responses.

The launch of the CXOne cloud-based contact centre platform unified communications, automated workflows, and enabled sentiment analysis and service tracking. An in-house customer request tool was piloted with the tree team, managing 280 service requests. Call handling was improved with updated IVR, after-hours voicemail, and full call recording for quality assurance. Clearer online information and improved call handling reduced call volumes and complaints, lowering the need for repeat contacts. Over 30 improvements were made to website information, including converting PDFs to online forms and streamlining information for popular topics including planning, rates, waste management, and development applications.

During the year, the team managed 47,737 calls (78% answered within 60 seconds), 22,252 emails, 12,219 front counter enquiries (with a 90% first contact resolution rate), and 934 booking enquiries.



## INTERNAL AUDITS

In 2024–2025, Council continued to strengthen governance and operational performance through its Internal Audit Program. This program is guided by the Four-Year Internal Audit Strategy presented to the Audit, Risk and Improvement Committee in June 2024.

Audits undertaken during the year focused on key areas of risk and compliance (outlined in the table below), including the Procurement audit. This audit was deferred from the previous year to allow time for recruitment within the Procurement team, ensuring new staff could take part in the process.

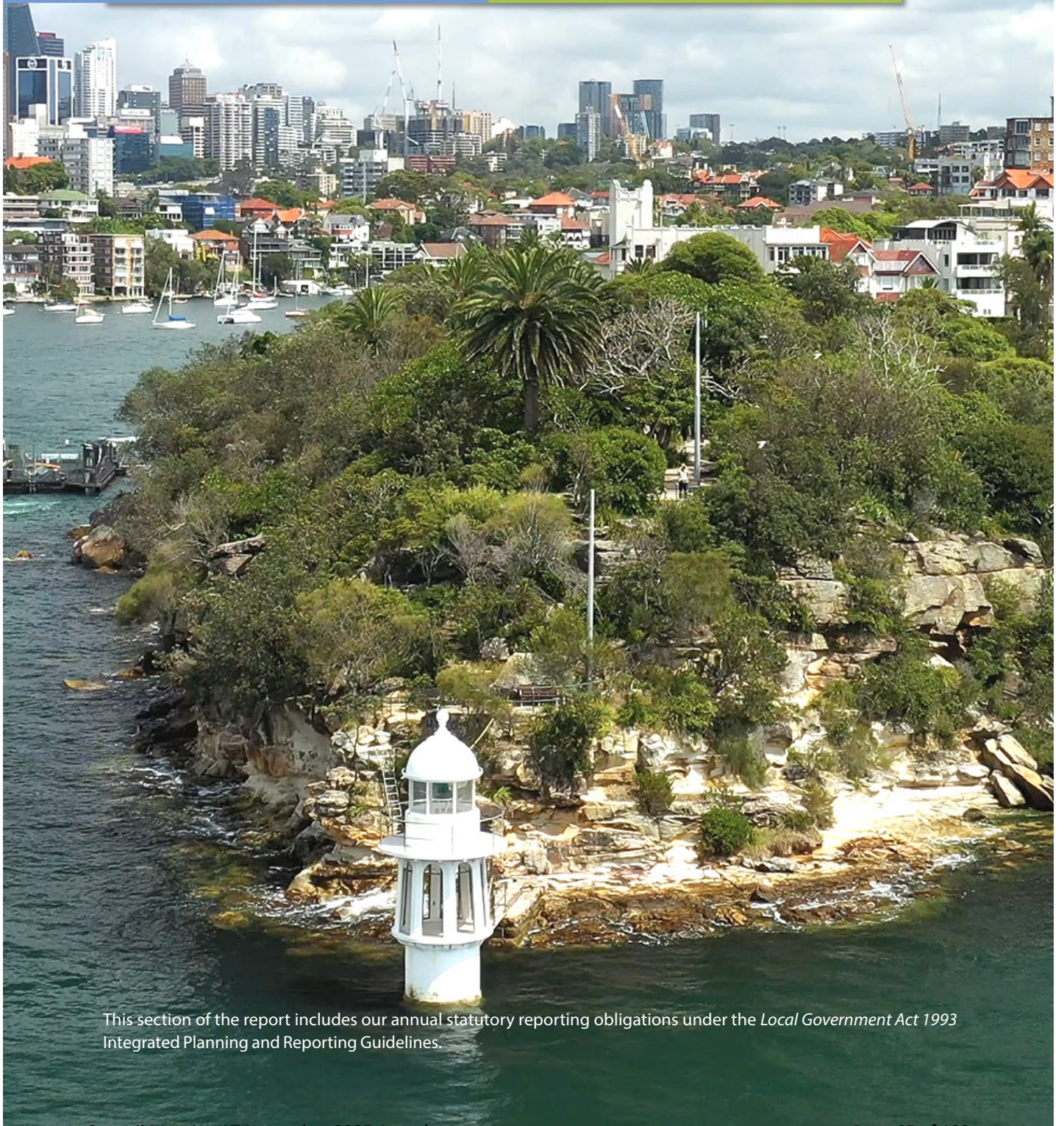
The audits provided practical recommendations to improve efficiency, accountability, compliance and transparency across Council. Implementation of these improvements is continuously monitored by the Executive Leadership Team and reported to the Audit, Risk and Improvement Committee.

The below table reports progress against the adopted 2024–2025 Internal Audit Plan.

Focus Area	Review Status	Implementation Status
Procurement	●	●
Asset Lifecycle Management	●	●
Revenue Management	●	●
Environmental Compliance and Building Compliance – Enforcement Policy	●	●
Building Compliance – Fire Safety, Essential Services	●	n/a
Work, Health and Safety	●	n/a

**KEY** ● Completed ● In Progress

# PART B STATUTORY INFORMATION



This section of the report includes our annual statutory reporting obligations under the *Local Government Act 1993* Integrated Planning and Reporting Guidelines.

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## CAPITAL WORKS

Council is required to report on capital infrastructure works undertaken in the financial year. For 2024–2025, this includes, per the Office of Local Government (OLG) Expenditure Guidelines, projects that require a capital expenditure review as the cost is more than 10% of the

Council's annual ordinary rate revenue or \$1 million, whichever is the greater (GST exclusive), and it is best practice to report on significant capital works projects.

The following table details the expenditure for Council's major capital projects undertaken in 2024–2025.

Major Project	Expenditure as of 30 June 2024 (\$)	Capital Expenditure 2024–2025 (\$)	Total as of 30 June 2025 (\$)	Status
North Sydney Olympic Pool	79,616,593	18,711,097	98,327,690	●

**KEY** ● In Progress

### North Sydney Olympic Pool

The North Sydney Olympic Pool, an important community facility since 1936 and host of the 1938 Empire Games, is being redeveloped to ensure it continues to meet community needs into the future. Scheduled for completion in late 2025, the project will deliver improved aquatic, fitness and recreational facilities.

Key features include:

- upgrades to the existing 50m and 25m pools, while retaining key heritage elements including the harbourside wall, sundeck and Western Stair Tower
- a new waterplay area for children with splash pads and spray features
- a warm water pool for exercise and therapeutic programs
- an expanded gym with dedicated spin and exercise rooms
- a larger crèche with indoor and outdoor play spaces
- accessible facilities, including ramp access to pools and upgraded change rooms
- a new grandstand with permanent shade for community and school use

Council acknowledges and understands the concern and frustration felt by the community in relation to the time delay and cost increase of this project. An independent review was undertaken into the project and considered by Council in April 2023. The review highlighted project risks that were accepted during the initiation phase. Improvements to project management and control processes have since been implemented. The report is available on Council's website: [northsydney.nsw.gov.au/NSOP](https://northsydney.nsw.gov.au/NSOP)

In 2024–25, the program was further impacted by design and construction issues associated with structural steel over the 25m pool. This matter has become the subject of legal proceedings.

Despite the setbacks, Council remains committed to delivering the project. Preserving the pool's heritage features has been a priority, with significant progress made on restoring the Western Stair Tower, the southern-facing brick wall, and timber windows. These efforts connect the pool to its historical context, alongside nearby landmarks like the Harbour Bridge and Luna Park.

Paving the concourse around the new 50m pool is nearing completion and tiling of the main entry to the pool deck has been completed. Tiling of the 50m pool is complete and cleaning is now underway. Tiling of the outdoor leisure pool and children's outdoor pool is complete. Floor surfaces of the splash play areas are being prepared for the application of pebblecrete and being prepared for the installation of play equipment. Structural steel for shade structures has now also been erected.



Sheeting of the roof over the indoor 25m, hydrotherapy and indoor pools is now complete, and the ceiling finishes are now being installed. Equipment to manage pool water quality has been installed in plant rooms throughout the building and these areas now being fitted off in preparation for commissioning.

Tiling and fit-off of amenities and changerooms across the site is now substantially complete. Installation of toilet fixtures, vanities, partitions and hand dryers is currently in progress.

Paving and balustrading of the western stairs between the pool and Luna Park have been completed with heritage brickwork matching still to be finalised. External paving along Olympic Way, located on the southern boundary of the site, is now also complete.

We are nearing completion of several key areas, including program rooms, gym, kiosk and entry. For the latest updates and monthly eNews, visit Council's website: [northsydney.nsw.gov.au/NSOP](https://northsydney.nsw.gov.au/NSOP)



## Projects Delivering Community Outcomes

### Willoughby Road Streetscape Upgrade

The revitalisation of Willoughby Road, Crows Nest has enhanced the streetscape, delivering wider footpaths, modern public seating, multifunctional streetlight poles, pedestrian footpath lighting and creating a safer and more inviting pedestrian environment. Key improvements also include underground electrical infrastructure, reducing visual clutter and enhancing the area's appeal.

This upgrade not only revitalises Willoughby Road's aesthetic but also supports local businesses by encouraging foot traffic throughout the day and evening. Incorporating sustainable features, such as native plantings and water sensitive urban design, reinforces our commitment to environmentally responsible development. The enhanced Willoughby Road now stands as a model of a vibrant, sustainable, and community-centred public space in Crows Nest.

Removal of remnant overhead power lines, timber poles and installation of additional streetlighting is scheduled to take place in Q1 of 2025-2026 subject to confirmation of outages from Ausgrid.

### Miller Street – Affordable Housing

North Sydney Council, in partnership with LinkWentworth, is proud to support the development of 12 new affordable housing units in Miller Street. This project will deliver 12 self-contained studio units aimed at providing safe, affordable housing for people at risk of homelessness or experiencing housing stress, including two units dedicated to temporary housing for women leaving domestic violence situations.

The development is due for completion November 2025, with tenants expected to move in before the new year. This development aligns with Council's commitment to expanding social and affordable housing within our community. The property will feature two accessible units, shared laundry facilities, communal spaces, and outdoor areas to foster a supportive living environment.

This project further strengthens Council's longstanding partnership with LinkWentworth and reflects our combined vision of building a sustainable, inclusive, and supportive community, providing residents with the stability and resources to thrive.

## COMMUNITY

### Carers Recognition

Under the *Carers Recognition Act 2010 (CR Act)*, s8(2), Council is required to report on ways carers are supported in our community.

The NSW *Carers (Recognition) Act 2010* acknowledges the vital role and contribution of carers across our communities. As a NSW public-sector human services agency, Council has obligations under the Act and reports on its compliance each year.

Council continues to meet its obligations under the *Carers (Recognition) Act 2010* through our Leave Policy and flexible work arrangements. Individual circumstances are carefully considered to ensure carers' needs are supported, with managers empowered to offer additional assistance and flexibility where required.

In 2024–2025, North Sydney Council employees accessed 3,963 hours of paid Carers Leave. Throughout the year, Council also provided staff with information and resources to assist with caring responsibilities.

North Sydney's community centres continue to play a vital role in supporting carers and those they care for. The Crows Nest Centre provides both in-home and centre-based services for older residents and their carers, including meal programs, shopping assistance, and a wide range of social activities that encourage connection and wellbeing. Across all centres, regular information sessions are held on available services and benefits, both at the centres and Stanton Library, ensuring carers can easily access the support and resources they need.

For carers unable to visit the library, the Home Library Service delivers books and materials directly to their homes, helping them stay engaged and connected. Council also provides valuable information, advocacy, and advice to carers and those requiring assistance, reinforcing our ongoing commitment to meeting the diverse needs of our community.



### Disability Inclusion Action Plan

Council's second iteration of the Disability Inclusion Action Plan (DIAP) 2022–2026 under the *Disability Inclusion Act 2014* s13(1) was endorsed in October 2022.

Council's second iteration of the DIAP 2022–2026 under the *Disability Inclusion Act 2014* s13 (1) entered its fourth year of operation. Actions this year have built on the work of previous years to progress access and inclusion internally and through the North Sydney community.

During 2024–2025, we achieved the following outcomes:

#### Liveable Communities

- Installation of accessible signage in Stanton Library commenced with installation expected to be finalised during FY 2025–2026.
- Consulted with and received feedback from the Access and Inclusion Committee on the following strategies and infrastructure projects:
  - Young St Plaza upgrades
  - North Sydney Bike Strategy 2025–2045
  - accessibility of Council sporting facilities including North Sydney Oval
  - accessibility of The Coal Loader Centre for Sustainability
- Consultation with the Access and Inclusion Committee resulted in improved accessible design in the Young St Plaza Upgrade.
- Upgrades completed to multiple footpaths across the LGA to improve accessibility.
- Improved the selection of eBooks, eAudiobooks, eMagazines and other accessible reading materials at Stanton Library.
- Construction on Merrett Playground and Lodge Road Reserve Playground completed in line with Council's Playgrounds Plan of Management 2022 which states that play items will accommodate users of all abilities, including accessible paths and play equipment.

### Employment

- Council partnered with Jigsaw Australia to employ two people with disability in identified trainee pathway positions.
- Council developed its Workforce Strategy 2025-2029 which included commitments to implementing further disability awareness training and development frameworks, as well as a commitment to gain recognition from the Australian Disability Network as a Disability Confident Recruiter.

### Systems and Processes

- Council website continually updated to meet WCAG 2.2 requirements.
- Sought quotes for improved and accessible booking system for Council facilities.
- In partnership with the Access and Inclusion Committee, embedded access and inclusion specific action items into Council's 10-year strategic documents.
- Engaged a digital communications consultant to update Council's key documents for accessibility.

### Attitudes and Behaviours

- In-person Disability Confidence Training for Council's DIAP internal working group purchased to be rolled out in FY 2025–2026.
- Supported several International Day of People with Disability initiatives:
  - Council developed an Access and Inclusion Committee (AIC) promotional video in partnership with committee members
  - Council held an International Day of People with Disability event for Council staff featuring the AIC promotional video and a presentation and Q&A from AIC members
  - Studio A artist Thom Roberts was commissioned to host an exhibition at Stanton Library
  - in partnership with UTS, Council supported the development of the 'Designing Inclusive and Safe Communities: A Local Government Perspective' seminar, including an AIC member on the expert panel
  - provided accessible AUSLAN tours of the Coal Loader
- The Access and Inclusion Committee met five times, including a special meeting to provide direct feedback on Council's 10-year strategies.

- Partnered with WhatAbility to provide an inclusive sporting day at North Sydney Oval.
- Internal communication channels were used to share initiatives and practices to embrace inclusion e.g. the Access and Inclusion Committee, Disability Confidence Training, etc.
- Pop up help desks for navigating NDIS and Lifeline crisis support services provided at Stanton Library to support people with disability to manage their wellbeing.
- Accessible Seniors Festival events were provided to support older people to manage their social and emotional wellbeing.
- Volunteer programs including Streets Alive, Bushcare, Stanton Library volunteers facilitated to promote social engagement.
- External communication channels were used to share events, initiatives and programs with community stakeholders e.g. inclusive events, grant opportunities, etc.

## Access and Inclusion Committee

The Access and Inclusion Committee (AIC) has played a vital role in shaping Council's planning and project delivery throughout the year. As a key stakeholder in the development of Council's 10-year Informing Strategies, the AIC ensured that the needs and perspectives of people with disability were embedded into Council's long-term vision. The Committee also contributed to the development of other key strategic documents, including the North Sydney Bike Strategy 2025-2045, helping to strengthen accessibility and inclusion outcomes across a broad range of policy areas.

In addition to its strategic contributions, the AIC provided valuable input on significant Council projects such as the Young Street Plaza upgrades, and the design of accessible New Year's Eve viewing areas, as well as NSW Government projects such as the Berrys Bay Place, Landscape and Design Plan. These contributions reflect the Committee's commitment to creating inclusive public spaces and events that can be enjoyed by the whole community. Recognising its impact, the AIC was honoured as a finalist in the Community Development category of the Local Government Awards, underscoring the importance of its work in advancing accessibility and inclusion across North Sydney.

## Grants and Subsidies Program

Under clause 217(1)(a5) of the *Local Government (General) Regulation 2021* and the *Local Government Act 1993 s356*, Council is required to state the total amount granted to financially assist others

The purpose of Council's Grants and Subsidies program is to provide the community with access to investment of resources and funds to strengthen community capacity, wellbeing, address social needs and build social inclusion. Council distributed funds totalling \$1,225,526 in 2024–2025.

### Community centres and cultural facilities

Council provides buildings and spaces to community centres, cultural facilities and not-for-profits who provide much needed services to the community, particularly in areas where Council does not provide direct services including prevention of domestic and family violence, accommodation for at-risk youth, Meals on Wheels, shopping support, community transport, Men's Shed, adult education courses, workshops, support for people who are homeless, respite; markets, health and wellbeing classes, language classes and museums.

Community Centres and Cultural Facilities	
	Amount (\$)
Crows Nest Community Centre	467,000
The Kirribilli Neighbourhood Centre	75,000
May Gibbs Nutcote Museum	34,000
Neutral Bay Community Centre	63,000
North Sydney Community Centre	165,000
North Sydney Men's Shed	3,000
Ensemble Theatre	4,160
<b>Total</b>	<b>811,160</b>

### Grants, donations and subsidies program

North Sydney Council invites community and cultural organisations to apply for grants that support the delivery of community and creative programs and services to our local community. These grants aim to help organisations address high-priority needs within the North Sydney area, providing financial contributions that recognise the value of their services. While Council's funding helps bolster these efforts, it is designed to complement other sources of funding, rather than serve as the sole financial support for any project or service. Through these partnerships, Council works to enhance the wellbeing of the community and strengthen local support networks.

Grants, Donations and Subsidies Program	
	Amount (\$)
New and innovative small grants	24,837
Creative grants	10,000
Food grants	15,000
Kelly's Place	12,000
Crows Nest Fair	73,000
McMahons Point Community Preschool	12,480
North Sydney Symphony Orchestra	4,635
North Sydney Australia Day Celtic Festival	3,214
North Sydney Community Centre Choir	5,000
Royal Art Society	5,600
Pensioner Christmas Dinner – Crows Nest Centre	4,000
Pensioner Christmas Bonus Gift Cards	13,000
Taldumande Youth Services	8,300
Waverton Hub	3,300
Community Groups Insurance	5,000
Parking subsidies	215,000
<b>Total</b>	<b>414,366</b>



## COMPLIANCE

### Companion Animal Management

North Sydney Council Rangers work with the community to protect residents, their pets and the natural environment through the application and management of companion animal legislation *Reg cl217(1)(f)*.

During 2024–2025, Council received 54 reports of alleged dog attack incidents. All attacks were reported to the Office of Local Government as required.

Council Rangers impounded one cat and five dogs:

- two cats (including carry over from previous year) were rehomed
- one cat was euthanised due to untreatable illness
- three dogs were rehomed
- one dangerous dog was euthanised

Council has a 'no euthanasia' policy with our companion animal pound contractor, except in cases where animals have untreatable illnesses or display severe anti-social behaviours (including feral animals and dangerous dogs) that make rehabilitation or rehoming unviable.

North Sydney is a dog-friendly area and all Council parks and public reserves are off-leash areas, except for the following locations:

- all bushland areas including Balls Head Reserve and Berry Island
- all playing fields when organised sporting events are not in progress

- St Leonards Ovals Number 1 and 2 (known as North Sydney Oval and Bon Andrews Oval)
- Cremorne Point Reserve
- Clark Park, Lavender Bay
- Ancrum Street Park
- The Coal Loader Centre for Sustainability

In 2024–2025 Council received \$35,962 in companion animal registration funds and spent \$91,098 on companion animal management and education programs.

### Swimming Pool Inspections

In line with the *Swimming Pools Act 1992 (SP Act)*, s 22F(2) *Swimming Pools Regulation 2018 (SP Reg)* cl 23, Council provides the following information regarding swimming pool inspections undertaken in the 2024–2025 financial year.

Type of Inspection	No.
Tourist and Visitor Accommodation Inspections	1
Premises with more than two dwellings Inspections	59
Issuance of a Certificate of Compliance under s22D of the SP Act 47	58
Issuance of a Certificate of Non-compliance under cl21 of the SP regulation 1	11



## DEVELOPMENT

### Land Management

To comply with *clause 217 (1)(a4) of the Local Government (General) Regulation 2021*, Council provides the following report on work undertaken by Council on private property that has been fully or partly subsidised by the Council.

No work was carried out by the Council on private land, as referred to in *section 67 (3) of the Local Government Act 1993*.

### Planning Agreements

Planning Agreements are legal documents created under the *EPA Act 1979 – EP&AA s7.5(5)* between developers and government agencies (including councils) for the provision of funds or works by the developer for infrastructure, services, or other public amenities.

These agreements are typically negotiated at the time of rezoning or during the assessment of a development application to fund or deliver local infrastructure not included in traditional local infrastructure contribution plans (s.7.11 and s.7.12 contributions plans).

Council entered into the following planning agreements during 2024–2025:

<b>Parties</b>	North Sydney Council & TWT Development and 75 Chandos Street Pty Ltd
<b>Date of Execution</b>	12 July 2024
<b>Land to which the VPA relates</b>	71-89 Chandos Street, St Leonards
<b>Description</b>	Dedication of 179sqm of land to Council and the embellishment of that land and 271sqm of adjoining public land to create a linear park along the western side of Oxley Street; delivery of a 6m wide public pedestrian through-site link connecting Chandos Street to Atchison Lane; maintenance and management of the through-site link and Oxley Street linear park; landscaping and improvements to the public domain; and a monetary contribution of \$405,000 towards local infrastructure.

The following planning agreements were entered into prior to 2024–2025, but have not yet been delivered:

<b>Parties</b>	North Sydney Council and Anson City Developments 1 (Australia) Pty Ltd
<b>Date of Execution</b>	25 June 2018
<b>Land to which the VPA relates</b>	617-621 Pacific Highway, St Leonards
<b>Description</b>	Facilitates the dedication to Council, two entire fitted out floors within the podium of a future development on the site for the purposes of an arts centre with an approximate value of \$16.5 million.

<b>Parties</b>	North Sydney Council & Rozene Pty Ltd & Rosemate Pty Ltd
<b>Date of Execution</b>	26 July 2019
<b>Land to which the VPA relates</b>	575-583 Pacific Highway, St Leonards
<b>Description</b>	Facilitates a monetary contribution of \$4,095,803 for the purpose of contributing to new open space within the precinct, a setback of 3m from the Pacific Highway frontage, except where significant features of the Marco building already exist, a restriction on building height to RL 102.3 along the southern boundary, shared with 567-573 Pacific Highway, and a restriction on building height to RL 116.5 along the north-western boundary.
<b>Parties</b>	North Sydney Council and TWT Property Group P/L & Tildoon Pty Ltd
<b>Date of Execution</b>	17 September 2020
<b>Land to which the VPA relates</b>	23-35 Atchison Street, St Leonards
<b>Description</b>	Facilitates a monetary contribution of \$2.8m for the purposes of contributing to new open space within the precinct, a 5m wide land dedication to Oxley St as well as embellishment works and provision of a 6m wide publicly accessible through-site link to improve pedestrian connectivity in the area.
<b>Public Benefit received during reporting period including:</b> - Monetary amounts - Value of works - Value of land	\$1,680,732
<b>Parties</b>	North Sydney Council and CN Land Pty Limited
<b>Date of Execution</b>	11 August 2021
<b>Land to which the VPA relates</b>	27-57 Falcon Street, Crows Nest
<b>Description of Benefit</b>	Facilitates a monetary contribution of \$800,000 for the purposes of contributing towards the upgrade of Hume Street Park or public open space within the North Sydney local government area (LGA), the dedication of land to Council for pedestrian pathways, and embellishment of that land.
<b>Parties</b>	North Sydney Council and Epic Leisure Pty Ltd
<b>Date of Execution</b>	27 January 2022
<b>Land to which the VPA relates</b>	50-56 Atchison St, St Leonards
<b>Description of Benefit</b>	Facilitates a monetary contribution of \$1.4m for the upgrade of Hume Street Park or public open space within the suburbs of St Leonards or Crows Nest within the North Sydney LGA. Provision of a 5.5m wide publicly accessible pedestrian through-site link from Atchison Street to Atchison Lane. Provision of a 3m building setback from Atchison Street.

<b>Parties</b>	North Sydney Council and Cbus Property R3 Pty Ltd and Eswood Home Units Pty Ltd
<b>Date of Execution</b>	30 May 2022
<b>Land to which the VPA relates</b>	173-179 Walker St & 11-17 Hampden Street, North Sydney
<b>Description</b>	Facilitates the construction and dedication to Council of 5% of the total number of new dwellings (rounded down if not a whole number) constructed on the land post-instrument change for the purposes of affordable housing and a monetary contribution of \$15,100 per additional dwelling constructed on the land, excluding any dwelling dedicated for affordable housing, post-instrument change for the purposes of community infrastructure.
<b>Parties</b>	North Sydney Council and 45 McLaren Pty Limited and Proprietors Strata Plan 14598
<b>Date of Execution</b>	22 June 2023
<b>Land to which the VPA relates</b>	45 McLaren Street, North Sydney
<b>Description</b>	Facilitates the delivery of a number of public benefits to the value of approximately \$5.8 million, including a monetary contribution towards public infrastructure identified in the Ward Street Precinct Masterplan, streetscape upgrades adjacent to the site, expansion of an existing public through-site link across the southern portion of the site, and dedication to Council of one two-bedroom affordable housing unit.

## ENVIRONMENT

### Recovery and Threat Abatement Plans

Under the *Fisheries Management Act 1994, s220ZT (2)*, Council is required to report on actions taken to implement those measures as to the state of the environment.

No Recovery and Threat Abatement Plans were implemented during 2024–2025.

### Environmental Upgrade Agreements

Council is required to report Environmental Upgrade Agreements (EUAs) under the *EUAs Act s54P(1)*.

Council has an EUA Policy, however no EUAs were entered into during 2024–2025.

### Coastal Protection Services

Under *Reg cl 217(1)(e)* Council is required to give a statement detailing the coastal protection services provided.

No coastal protection services were levied during 2024–2025. North Sydney Council continued to work collaboratively with eight member councils of the Sydney Coastal Councils Group to advance sustainable management of urban coastlines and estuarine environments.

## GOVERNANCE

### Audit, Risk and Improvement Committee (ARIC)

Council must publish an attestation statement indicating whether, during the preceding financial year, the Council's Audit, Risk and Improvement Committee, risk management framework and internal audit function complied with the requirements prescribed in *Reg s 216T*.

## Internal audit and risk management attestation statement for the 2025 financial year for North Sydney Council

I am of the opinion that North Sydney Council has an audit, risk and improvement committee, risk management framework and internal audit function that operate in compliance with the following requirements except as may be otherwise provided below:

### Audit, risk and improvement committee

	Requirement	Compliance
1.	North Sydney Council has appointed an audit, risk and improvement committee that comprises of an independent chairperson and at least two independent members (section 428A of the <i>Local Government Act 1993</i> , section 216C of the <i>Local Government (General) Regulation 2021</i> ).	Compliant
2.	The chairperson and all members of North Sydney Council audit, risk and improvement committee meet the relevant independence and eligibility criteria prescribed under the <i>Local Government (General) Regulation 2021</i> and have not exceeded the membership term limits prescribed under the Regulation (sections 216D, 216E, 216F, 216G of the <i>Local Government (General) Regulation 2021</i> ).	Compliant
3.	North Sydney Council has adopted terms of reference for its audit, risk and improvement committee that are informed by the model terms of reference approved by the Departmental Chief Executive of the Office of Local Government and the committee operates in accordance with the terms of reference (section 216K of the <i>Local Government (General) Regulation 2021</i> ).	Compliant
4.	North Sydney Council provides the audit, risk and improvement committee with direct and unrestricted access to the Chief Executive Officer and other senior management and the information and resources necessary to exercise its functions (section 216L of the <i>Local Government (General) Regulation 2021</i> ).	Compliant

5.	North Sydney Council audit, risk and improvement committee exercises its functions in accordance with a four-year strategic work plan that has been endorsed by the governing body and an annual work plan that has been developed in consultation with the governing body and senior management (Core requirement 1 of the Office of Local Government's <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i> ).	Compliant
6.	North Sydney Council audit, risk and improvement committee provides the governing body with an annual assessment each year, and a strategic assessment each council term of the matters listed in section 428A of the <i>Local Government Act 1993</i> reviewed during that term (Core requirement 1 of the Office of Local Government's <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i> ).	Compliant – 22 August 2025
7.	The governing body of North Sydney Council reviews the effectiveness of the audit, risk and improvement committee at least once each council term (Core requirement 1 of the Office of Local Government's <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i> ).	Compliant – To be undertaken at end of Council term as per Guidelines

### Membership

The chairperson and membership of the audit, risk and improvement committee are:

Chairperson	Carl Millington	1 May 2024	30 June 2028
Independent member	Rhonda Wheatley	1 May 2024	30 June 2028
Independent member	Russel Burton	1 May 2024	30 June 2028
Councillor member	MaryAnn Beregi	8 October 2024	30 September 2028

### Risk Management

	Requirement	Compliance
8.	North Sydney Council has adopted a risk management framework that is consistent with current Australian risk management standard and that is appropriate for the North Sydney Council risks (section 216S of the <i>Local Government (General) Regulation 2021</i> ).	Compliant
9.	North Sydney Council audit, risk and improvement committee reviews the implementation of its risk management framework and provides a strategic assessment of its effectiveness to the governing body each council term (section 216S of the <i>Local Government (General) Regulation 2021</i> ).	Compliant – To be undertaken at end of Council term as per Guidelines

**Internal Audit**

	<b>Requirement</b>	<b>Compliance</b>
10.	North Sydney Council has an internal audit function that reviews the council's operations and risk management and control activities (section 216O of the <i>Local Government (General) Regulation 2021</i> ).	Compliant
11.	North Sydney Council internal audit function reports to the audit, risk and improvement committee on internal audit matters (sections 216M, 216P and 216R of the <i>Local Government (General) Regulation 2021</i> ).	Compliant
12.	North Sydney Council internal audit function is independent and internal audit activities are not subject to direction by the North Sydney Council (section 216P of the <i>Local Government (General) Regulation 2021</i> ).	Compliant
13.	North Sydney Council has adopted an internal audit charter that is informed by the model internal audit charter approved by the Departmental Chief Executive of the Office of Local Government and the internal audit function operates in accordance with the charter (section 216O of the <i>Local Government (General) Regulation 2021</i> ).	Compliant
14.	North Sydney Council has appointed a member of staff to direct and coordinate internal audit activities or is part of a shared arrangement where a participating North Sydney Council has appointed a staff member to direct and coordinate internal audit activities for all participating councils (section 216P of the <i>Local Government (General) Regulation 2021</i> ).	Compliant
15.	Internal audit activities are conducted in accordance with the International Professional Practices Framework (Core requirement 3 of the Office of Local Government's <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i> ).	Compliant
16.	North Sydney Council provides the internal audit function with direct and unrestricted access to staff, the audit, risk and improvement committee, and the information and resources necessary to undertake internal audit activities (section 216P of the <i>Local Government (General) Regulation 2021</i> ).	Compliant
17.	North Sydney Council internal audit function undertakes internal audit activities in accordance with a four-year strategic work plan that has been endorsed by the governing body and an annual work plan that has been developed in consultation with the governing body and senior management (Core requirement 3 of the Office of Local Government's <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i> ).	Compliant
18.	North Sydney Council audit, risk and improvement committee reviews the effectiveness of the internal audit function and reports the outcome of the review to the governing body each council term (section 216R of the <i>Local Government (General) Regulation 2021</i> ).	Compliant – To be undertaken at end of Council term as per Guidelines

### Non-compliance with the *Local Government (General) Regulation 2021*

I advise that North Sydney Council has complied with the following requirements prescribed under the *Local Government (General) Regulation 2021* with respect to the operation of its audit, risk and improvement committee, risk management and internal audit processes.

Non-compliance	Reason	Alternative measures being implemented	How the alternative measures achieve equivalent outcomes
N/A	N/A	N/A	N/A

These processes, including the alternative measures implemented, demonstrate that North Sydney Council has established and maintained frameworks, systems, processes and procedures for appropriately managing audit and risk within North Sydney Council.



Therese Cole  
Chief Executive Officer  
09/10/2025

## Councillor Meeting Attendance

North Sydney Council is comprised of ten councillors. A local government election was held on 14 September 2024. The final Council meeting of the previous term took place on 26 August 2024, and the first meeting of the newly elected councillors was held on 8 October 2024. Councillor attendance tables in this report are presented in two parts to reflect the periods before and after the election.

Councillor attendance at Council Meetings for the period 1 July 2024 to 26 August 2024.

Meeting	Ordinary Council Meetings	Extraordinary Council Meetings
No. of meetings	4	1
Mayor, Zoë Baker	4	1
Cr MaryAnn Beregi	4	1
Cr William Bourke	4	1
Cr Jilly Gibson	4	1
Cr Georgia Lamb	4	1
Cr John Lepouris	3	0
Cr Ian Mutton	3	1
Cr Godfrey Santer	4	1
Cr James Spenceley	4	1
Cr Shannon Welch	4	1

Councillor attendance at Council Meetings for the period 8 October 2024 to 30 June 2025.

Meeting	Ordinary Council Meetings	Extraordinary Council Meetings
No. of meetings	13	2
Mayor, Zoë Baker	13	2
Cr Nicole Antonini	13	2
Cr MaryAnn Beregi	13	2
Cr Efi Carr	12	2
Cr Christopher Holding	12	2
Cr Angus Hoy	12	2
Cr Jessica Keen	12	2
Cr Godfrey Santer	13	2
Cr James Spenceley	12	2
Cr Shannon Welch	12	2

Councillor attendance at Briefing Meetings (6 in total) for the period 1 July to 26 August 2024.

Date	Subject	Mayor, Zoë Baker	Cr MaryAnn Beregi	Cr William Bourke	Cr Jilly Gibson	Cr Georgia Lamb	Cr John Lepouris	Cr Ian Mutton	Cr Godfrey Santer	Cr James Spenceley	Cr Shannon Welch
No. Briefings Attended (6)		6	3	5	4	6	0	2	4	0	6
15/07/2024	DA Process	●		●	●	●			●		●
15/07/2024	NSOP	●		●	●	●			●		●
15/07/2024	NYE Planning	●		●	●	●			●		●
17/07/2024	TOD Program – Crows Nest	●	●	●		●		●			●
17/07/2024	NSOP Legal Briefing	●	●	●		●		●			●
5/08/2024	NSOP	●	●		●	●			●		●

Councillor attendance at Briefing Meetings (26 in total) for the period 8 October 2024 to 30 June 2025.

Date	Subject	Mayor, Zoë Baker	Cr MaryAnn Beregi	Cr Godfrey Santer	Cr James Spenceley	Cr Shannon Welch	Cr Nicole Antonini	Cr Efi Carr	Cr Chris Holding	Cr Angus Hoy	Cr Jessica Keen
No. Briefings Attended (26)		26	23	25	8	26	25	23	26	20	24
13/11/2024	Proposed SRV	●	●	●		●	●		●	●	●
13/11/2024	NSOP	●	●	●		●	●		●	●	●
2/12/2024	NYE	●		●		●	●	●	●	●	●
2/12/2024	Noakes Boatyard	●		●		●	●	●	●	●	●
2/12/2024	TfNSW	●		●		●	●	●	●	●	●
30/01/2025	SRV	●	●	●	●	●	●	●	●	●	●
3/02/2025	Hume Street Park Project	●	●	●	●	●	●	●	●	●	●
3/02/2025	Parraween Street Affordable Housing Project	●	●	●	●	●	●	●	●	●	●
3/02/2025	Strategic Planning Update	●	●	●	●	●	●	●	●	●	●
17/02/2025	NSOP Business Plan/Fees & Charges	●	●	●	●	●	●	●	●	●	●
17/02/2025	NSOP Project Update	●	●	●	●	●	●	●	●	●	●
3/03/2025	Route 5 Cycling, Walking and Streetscape Upgrades	●	●	●		●	●	●	●	●	●

Date	Subject	Mayor, Zoë Baker	Cr MaryAnn Beregi	Cr Godfrey Santer	Cr James Spenceley	Cr Shannon Welch	Cr Nicole Antonini	Cr Efi Carr	Cr Chris Holding	Cr Angus Hoy	Cr Jessica Keen
3/03/2025	Draft North Sydney Bike Action Plan	●	●	●		●	●	●	●	●	●
3/03/2025	Community Strategic Plan	●	●	●		●	●	●	●	●	●
17/03/2025	Warringah Freeway Upgrade	●	●	●		●	●	●	●	●	●
17/03/2025	North Sydney Oval Update	●	●	●		●	●	●	●	●	●
17/03/2025	NSOP Update	●	●			●		●	●		●
7/04/2025	Community Transport Planning	●	●	●		●	●	●	●	●	●
7/04/2025	Community Engagement Strategy	●	●	●		●	●	●	●	●	●
14/04/2025	Draft Operational Plan & Budget 2025–2026	●	●	●	●	●	●	●	●	●	●
19/05/2025	Workshop – Council's financial position and Delivery program	●	●	●	●	●	●	●	●	●	●
2/06/2025	Workforce Strategy	●	●	●		●	●	●	●		●
2/06/2025	Councillor Professional Development	●	●	●		●	●	●	●		●
2/06/2025	NSOP Project Update	●	●	●		●	●		●		●
16/06/2025	Managing Traffic Impacts of Developments	●	●	●		●	●	●	●		
16/06/2025	NSOP Legal Briefing	●	●	●		●	●	●	●		

## COUNCILLOR TRAINING

Participation of Councillors and the Mayor in ongoing professional development is outlined below in accordance with the *LG Act s232, Reg cl 186*.

### Conferences and seminars for the period 1 July 2024 to 26 August 2024

Title	Councillor/s who participated
National General Assembly of the Australian Local Government Association	Crs Baker, Lamb, Santer, Welch

### Conferences and seminars for the period 8 October 2024 to 30 June 2025

Title	Councillor/s who participated
Local Government NSW (LGNSW) Annual Conference	Crs Antonini, Baker, Beregi, Holding, Santer, Welch
Smart Synthetic Sports Surface	Cr Beregi
Destination and Visitor Economy (LGNSW)	Cr Santer
2025 Local Roads Congress	Cr Santer
National General Assembly of the Australian Local Government Association	Crs Antonini, Baker, Beregi, Carr, Holding, Santer, Welch

### Induction training

Title	Councillor/s who participated
Councillor Induction	Crs Antonini, Baker, Beregi, Carr, Holding, Hoy, Keen, Santer, Spenceley, Welch
Resourcing Strategy, North Sydney Olympic Pool	Crs Antonini, Baker, Beregi, Carr, Holding, Hoy, Keen, Santer, Spenceley, Welch
Planning, Compliance, Housing	Crs Antonini, Baker, Beregi, Carr, Holding, Hoy, Keen, Santer, Welch

### Training

Title	Councillor/s who participated
Code of Conduct	Crs Antonini, Baker, Beregi, Carr, Holding, Hoy, Keen, Santer, Spenceley, Welch
Improving Your Report Writing	Cr Lamb
Social Media for Councillors	Cr Welch

#### Hit the ground running webinars

Roles and responsibilities	Crs Baker, Carr, Holding, Welch
Making the most of meetings	Crs Antonini, Baker, Carr, Holding, Hoy, Santer, Welch
IP&R	Crs Baker, Beregi, Carr, Holding, Hoy, Santer, Welch
The governing body and financial management	Crs Antonini, Baker, Carr, Hoy, Keen, Santer, Welch
Risk Management and internal audit	Crs Antonini, Beregi, Carr, Keen, Welch
Appropriate conduct and ethical decision-making	Crs Baker, Keen, Welch

Title	Councillor/s who participated
Corruption risk	Crs Antonini, Baker, Holding, Hoy, Welch
Working together	Crs Baker, Holding, Santer, Welch
Metro planning	Crs Antonini, Carr, Holding, Hoy, Keen, Santer, Welch
Crown Lands, native title and Aboriginal land rights	Crs Baker, Keen, Santer, Welch
Town Water	Crs Antonini, Keen, Santer, Welch
Ongoing professional development	Crs Antonini, Holding, Welch

### Councillor Expenses

Under *Reg cl 217(1)(a)* Council is required to report the total cost during the year of expenses and provision of facilities to Councillors in relation to their civic functions.

Allowances and Fees	Amount (\$)
Mayoral allowance and superannuation	89,131
Councillors and superannuation	303,843
Other expenses	147,434
<b>Total</b>	<b>540,408</b>

Councillors' Expenses	Amount (\$)
Provision of dedicated office equipment	25,482
Telephone calls made by Councillors	1,276
Attendance at conferences and seminars	63,932
Provision of induction training and professional development for Mayor and other Councillors	–
Other training of Councillors and provision of skill development	2,250
Interstate visits including transport, accommodation and other out of pocket travelling expenses	18,605
Overseas visits including transport, accommodation and other out of pocket travelling expenses	–
Expenses of any spouse, partner or other person who accompanied a Councillor in the performance of his or her civic functions	–
Expenses involved in the provision of care for a child, or an immediate family member of a councillor	–
Sundries	35,890
<b>Total</b>	<b>147,434</b>

### Overseas Visits

Under *Reg cl 217(1)(a)*, Council is required to report overseas visits by Councillors, Council staff or other persons representing Council (including visits sponsored by other organisations).

There were no overseas visits in 2024–2025.

# HUMAN RESOURCES

## EEO Management Plan

North Sydney Council's Equal Employment Opportunity (EEO) Management Plan 2021–2025 has been prepared in accordance with the requirements of the *Local Government Act 1993 Reg cl 217(1) (a9)* and refers to Council's Disability Inclusion Action Plan (DIAP).

North Sydney Council is committed to creating a fair, inclusive and diverse workplace that reflects the community we serve. We embed the principles of equal employment opportunity (EEO) across all our policies, recruitment practices, training and leadership programs. Staff are supported through induction, ongoing learning and workplace initiatives that promote respect, equity and safety. We continue to strengthen our culture by removing barriers to participation, celebrating diversity and supporting employees to contribute fully in a workplace free from discrimination and harassment.

During the year, Council focused on developing a new Workforce Strategy with EEO principles at its core. The strategy ensures equity, diversity and inclusion are considered at every stage of the employee experience. Council also marked key events such as International Women's Day, Harmony Day and Pride Month, promoting awareness and reinforcing a culture of respect and belonging.

## Paid Work Statement

Under *Reg cl 217 (1)(d)* Council is required to state the number of persons who performed paid work for Council on Wednesday 4 December 2024.

Type of Employment	No.
Persons employed by Council on a permanent full-time, permanent part-time or casual basis or under fixed term contract	378
Persons employed by Council as senior staff members	4
Persons engaged by Council, under a contract or other arrangement with the person's employer, wholly or principally for the labour of the person	28
Persons supplied to Council, under contract or other arrangement with the person's employer as an apprentice or trainee	Nil

## Senior Management Remuneration

Under *Reg cl 217 (1)(b) (i), (ii), (iii), (iv), (v)* Council is required to state the total remuneration of salary, including superannuation and non-cash benefits paid to senior staff.

Statement of the total remuneration package of the CEO including -

	Amount (\$)
(i) Total value of the salary component of the package	440,317
(ii) Total amount of the bonus payments, performance payments or other payments made to them that do not form part of the salary components of their packages	0
(iii) Total amount payable by the Council by way of the employer's contribution or salary sacrifice to any superannuation scheme to which any of them may be a contributor	29,932
(iv) Total value of any non-cash benefits for which they may have elected under the package	9,186
(v) Total amount payable by the Council by way of fringe benefits tax for any such non-cash benefits	-
<b>Total</b>	<b>479,435</b>

Statement of the total remuneration packages of all senior staff members (other than CEO), expressed as the total (not of the individual members) including -

Remuneration	Amount (\$)
(i) Total value of the salary component of the package	847,534
(ii) Total amount of the bonus payments, performance payments or other payments made to them that do not form part of the salary components of their packages	97,466
(iii) Total amount payable by the Council by way of the employer's contribution or salary sacrifice to any superannuation scheme to which any of them may be a contributor	-
(iv) Total value of any non-cash benefits for which they may have elected under the package	11,616
(v) Total amount payable by the Council by way of fringe benefits tax for any such non-cash benefits	-
<b>Total</b>	<b>956,616</b>

Note: In 2024, the NSW Parliament passed the *Local Government Amendment (Employment Arrangements) Act 2024*, which removed the statutory category of 'senior staff' from the *Local Government Act 1993*. The above tables include figures for senior staff on existing senior staff contracts.



# INFORMATION ACCESS AND DISCLOSURE

## Government Information Public Access (GIPA)

The *GIPA Act s125(1)* requires Council to report in detail on the handling of access applications.

Council is committed to complying with the *Government Information (Public Access) Act 2009, s 125(1)* *Government Information (Public Access) Regulation 2018, cl 8, Schedule 2*.

Under the GIPA Act there are four ways that information can be made available to the public and these are:

- mandatory disclosure of 'open access information'
- proactive release of information
- informal release of information
- formal access application

The following documents are available on Council's website, unless stated otherwise and are available for inspection free of charge at Council's Customer Service Centre, 200 Miller St, North Sydney, during normal office hours:

- North Sydney Community Strategic Plan
- Annual Financial Statements
- Annual Report
- annual reports of bodies exercising functions delegated by the local authority
- any codes referred to in the *Local Government Act 1993*
- Auditor's Reports
- Code of Conduct – Councillors and Staff
- Code of Meeting Practice
- the Model Code of Conduct for Local Councils prescribed under s440 (1) of the *Local Government Act 1993*
- Council, Committee and Reference Group meeting agendas, reports (business papers – excluding for matters considered when part of a meeting closed to the public) and minutes
- Council's Land Register – available for inspection by appointment at Council's Customer Service Centre
- Council's policy concerning the payment of expenses, and the provision of facilities to Councillors
- Delivery Program and annual Operational Plan
- departmental representative reports presented at a meeting of the Council in accordance with section 433 of the *Local Government Act 1993*

- EEO Management Plan
- Fees and Charges Schedule
- register of current declarations of disclosures of political donations kept in accordance with s328A of the *Local Government Act 1993*
- register of Delegations
- register of graffiti removal work – available for inspection by appointment at Council's Customer Service Centre
- Register of Investments
- register of voting on planning matters
- Resourcing Strategy (Long-Term Financial Plan, Asset Management Strategy and Workforce Plan)
- returns of the interest of Councillors, designated persons and delegates – available for inspection by appointment at Council's Customer Service Centre
- environmental planning instruments, development control plans and plans made under s7.11 of the *Environmental Planning and Assessment Act 1979* applying to land within the LGA

### Review of proactive release program

Council's program for the proactive release of information involves:

- ongoing review of document registration standards in relation to online publishing of development applications (DAs) and associated documentation in the Application Tracking section of Council's website
- ongoing review of document registration standards in relation to onsite public access perusal appointments
- review of Council's Access to Information Policy, Publication Guide, Public Registers, Privacy Management Plan, internal eLearning GIPA module, and Staff Reference Guide for Personal & Private information held by Council

During 2024–2025, Council reviewed this program by:

- ongoing consultation with key Council stakeholders
- updating documentation to reflect staff realignment
- updating documentation and templates to reflect changes in business practices

- reviewing mandatory inhouse online training modules for GIPA awareness and Privacy principles
- providing ongoing consultation and training to existing and newly appointed Council staff in public access practices in accordance with reviews of document registration practices
- updating publication to online registers
- reviewing departmental processing practices

As a result of this review, we released the following information proactively:

- 605 responses to documented Informal Access to Information Applications
- increased categories of DA associated information on the Application Tracking section of the Council website including continuing and streamlining the publication of submissions
- continued online publishing of information referenced in Council's Agency Information Guide

- continued publishing Minutes of Council Meetings
- continued online streaming of Council Meetings
- online publishing of Disclosure of Interests

**Number of access applications received**

During 2024–2025, Council received 380 formal access applications (including withdrawn applications but not invalid applications).

**Number of refused applications received**

During 2024–2025, Council refused six applications in part, due to the requested information being information referred to in Schedule 1 to the GIPA Act.

One application was refused in whole, and 34 applications were refused in part due the information referred to relating to s14 of the GIPA Act. Of the 34 applications refused in part, 32 were refused due to s.14 3. *Individual rights, judicial processes and natural justice.*

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

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

	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 or deny whether information is held	Application withdrawn
Media	-	-	-	-	-	-	-	-
Members of Parliament	-	-	-	-	-	-	-	-
Private sector business	141	12	1	5	-	2	-	-
Not for profit organisations or community groups	-	-	-	-	-	-	-	-
Members of the public (application by legal representative)	3	5	-	-	-	-	-	-
Members of the public (other)	182	19	-	10	-	-	-	-

**TABLE B: Number of applications by type of applicant and outcome**

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

	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 or deny whether information is held	Application withdrawn
Personal information applications*	1	-	-	-	-	-	-	-
Access applications (other than personal information applications)	2	2	-	3	-	1	-	-
Access applications that are partly personal information applications and partly other	323	34	1	12	-	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). There were no invalid applications. The conclusive presumption of overriding public interest against disclosure: matters listed in Schedule 1 of the GIPA Act consideration was not used.

**TABLE C: Invalid applications**

Reason for invalidity	Number of applications
Application does not comply with formal requirements (section 41 of the Act)	Nil
Application is for excluded information of the agency (section 43 of the Act)	Nil
Application contravenes restraint order (section 110 of the Act)	Nil
Total number of invalid applications received	Nil
Invalid applications that subsequently became valid applications	Nil

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

	Number of times consideration used*
Overriding secrecy laws	-
Cabinet information	-
Executive Council information	-
Contempt	-
Legal professional privilege	6
Excluded information	-
Documents affecting law enforcement and public safety	-
Transport safety	-
Adoption	-
Care and protection of children	-
Ministerial code of conduct	-
Aboriginal and environmental heritage	-
Information about complaints to Judicial Commission	-
Information about authorised transactions under <i>Electricity Network Assets (Authorised Transactions) Act 2015</i>	-
Information about authorised transaction under <i>Land and Property Information NSW (Authorised Transaction) Act 2016</i>	-

\*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 s14 of the Act**

	Number of occasions when application not successful
Responsible and effective government	4
Law enforcement and security	3
Individual rights, judicial processes and natural justice	32
Business interests of agencies and other persons	7
Environment, culture, economy and general matters	1
Secrecy provisions	-
Exempt documents under interstate Freedom of Information legislation	-

**TABLE F: Timelines**

	Number of applications
Decided within the statutory timeframe (20 days plus any extensions)	379
Decided after 35 days (by agreement with applicant)	1
Not decided within time (deemed refusal)	-

**TABLE G: Number of applications reviewed by type of review and outcome – under Part 5 of the Act**

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

\*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	-
Applications by persons to whom information the subject of access application relates (section 54 of Act)	-

**TABLE I: Applications transferred to other agencies under Division 2 of Part 4 of the Act by type of transfer**

	Number of applications transferred
Agency initiated transfers	-
Applicant initiated transfers	-

## Public Interest Disclosure (PIDs)

Council is required under the *PIDs Act 1994, Reg cl 217(1)(a5)* to collect and report on information about PIDs.

All Councillors and staff are encouraged to report what they believe to be unethical conduct within the organisation. Council has an *Internal Reporting – Public Interest Disclosures Policy* in place at [northsydney.nsw.gov.au/policies](https://northsydney.nsw.gov.au/policies)  
No PIDs were made to Council for the period 2024–2025.

## LEGAL

Under *Reg cl 217(1) (a3)* Council is required to provide a summary of the amounts incurred relating to legal proceedings including out of court settlements.

Legal Proceeding (LEC#)	Legal Proceeding (address/name)	Cost	Status (closed or pending)	Result
LEC 157325/22	1 Warung St, McMahons Point Highbury Warung Pty Ltd	\$0	Pending Awaiting costs thrown away	Appeal Upheld
LEC 161074/22	Cammeray Park Compulsory Acquisition Proceedings Transport for NSW (TfNSW)	-\$36,007.95	Closed	Won
LEC 185876/23	290 Pacific Highway, Crows Nest DS Engineering Division Pty Ltd	-\$439,642.47	Pending Awaiting costs thrown away	Appeal Upheld
LEC 284108/23	270 Pacific Hwy, Crows Nest Silvernight (Crows Nest) Landowner Pty Ltd	-\$21,060.17	Pending Awaiting costs thrown away	Appeal Upheld
LEC 291524/23	153 Walker St, North Sydney PT Funds Management Limited	-\$6,186.40	Closed	Appeal Upheld
LEC 310163/23	1 Spruson St, Neutral Bay Pertama Developments Pty Ltd	-\$324,989.14	Pending Awaiting costs thrown away	Appeal Dismissed
LEC 327113/23	32 Darley St, Neutral Bay Cascinda 88 Pty Ltd	-\$4,474.80	Closed	Appeal Upheld
LEC 336832/23	37 Murdoch St, Cremorne Tahany Pty Limited	-\$9,047.50	Closed	Appeal Upheld
LEC 453161/23	7-11 Premier St, Neutral Bay AP Development No 2 Pty Limited	-\$6,388.80	Closed	Appeal Upheld
LEC 461273/23	178B Kurraba Rd, Kurraba Point Mackenzie Architects International Pty Ltd	-\$134,823.81	Closed	Appeal Dismissed
LEC 462789/23	75 Holtermann St, Crows Nest	-\$16,447.20	Closed	Appeal Upheld
LEC 462897/23	115 Kurraba Rd, Kurraba Point The Owners of SP 12175 & SP 13551, and Rahneh Constructions	-\$35,091.72	Closed	Appeal Upheld
LEC 51906/24	35 Burlington Street, Crows Nest	-\$8,775.40	Closed	Discontinued
LEC 58647/24	15 Wheatleigh St, Crows Nest	-\$1,539.60	Closed	Discontinued
LEC 77293/24	9 Gundimaine Ave, Kurraba Point	-\$22,507.02	Closed	Appeal Upheld
LEC 173621/24	126-128 Willoughby Rd, Crows Nest Keystone Property Consultants	-\$39,151.22	Closed	Dismissed
LEC 200596/24	1/19 Lavender St, Lavender Bay	-\$80,666.26	Closed	Appeal Upheld
LEC 222799/24	17 King St, Waverton	-\$32,704.38	Closed	Appeal Upheld
LEC 224151/24	184B-190 Kurraba Rd, Kurraba Point	-\$132,649.93	Pending	Pending
LEC 246456/24	27 Shellcove Rd, Kurraba Point	-\$224,239.11	Closed	Appeal Dismissed
LEC 278840/24	61 Ernest St, Crows Nest	-\$31,123.96	Closed	Appeal Upheld
LEC 301346/24	40 Spofforth St, Cremorne Cremorne SP Pty Ltd ATF Cremorne SP Investment Trust	-\$113,988.17	Pending Awaiting costs thrown away	Appeal Upheld
LEC 301278/24	55- 89 Chandos St, St Leonards TWT Property Group Pty Ltd	-\$127,092.10	Pending	Pending

Legal Proceeding (LEC#)	Legal Proceeding (address/name)	Cost	Status (closed or pending)	Result
LEC 336739/24	50 Grasmere Ln, Cremorne The Trustee for Grasmere Property Trust	-\$120,740.79	Pending	Pending
LEC 380212/24	47 Kareela Rd, Cremorne Point	-\$158,715.48	Pending	Pending
LEC 379716/24	75-77 Kirribilli Ave, Kirribilli Made Property NSW Pty Limited	-\$101,221.35	Closed	Appeal Upheld
LEC 431854/24	21 Willoughby Rd, Crows Nest Digital Books NSW Pty Ltd	-\$20,925.63	Closed	Discontinued
LEC 431386/24	34C Pine St, Cammeray	-\$14,557.61	Pending	Pending
LEC 439798/24	1 Warung St, McMahons Point Highbury Warung Pty Ltd	-\$3,775.59	Closed	Discontinued
LEC 459523/24	58 Cowdroy Ave, Cammeray	-\$46,291.18	Pending	Pending
LEC 462238/24	66 Rangers Road, Cremorne	-\$16,530.80	Closed	Discontinued
LEC 21004/25	35 East Crescent St, Lavender Bay Craft Architecture Sydney	-\$36,000.79	Pending	Pending
LEC 54949/25	1-7 Rangers Rd, Neutral Bay Fabcot Pty Ltd	-\$11,326.15	Closed	Discontinued
LEC 54900/25	1-7 Rangers Rd, Neutral Bay Fabcot Pty Ltd	-\$1,058.75	Closed	Discontinued
LEC 64238/25	111-115 Chandos St, Crows Nest Equicentia Pty Ltd	-\$5,022.47	Pending	Pending
LEC 113659/25	26 Milson Rd, Cremorne Point Vigor Master Pty Ltd	-\$7,872.92	Closed	Appeal Upheld
LEC 119478/25	86A Kurraba Road, Neutral Bay	-\$1,529.34	Closed	Discontinued
LEC 124288/25	290 Pacific Highway, Crows Nest PDS Engineering Division Pty Ltd	-\$69,777.21	Pending	Pending
LEC 149872/25	312 Falcon St, Neutral Bay Stilla Group Pty Ltd	-\$5,627.67	Pending	Pending
LEC 150766/25	37 Bay View St, Lavender Bay	-\$5,787.24	Pending	Pending
LEC 204861/25	290 Pacific Highway, Crows Nest Visionvest Pty Ltd	-\$12,941.50	Pending	Pending
Supreme Court of NSW 2024/00279662	NSC Vs Brewster Hjorth Pty Ltd North Sydney Olympic Pool	\$0	Pending	Pending
Supreme Court of NSW 2025/00172260	ICON SI (Aust) Pty Ltd Vs NSC North Sydney Olympic Pool	\$0	Pending	Pending

## PARNERSHIPS AND DELEGATIONS

### External Bodies

Under *Reg cl217(1) (a6)* Council is required to state any functions delegated to external bodies.

Council did not delegate functions to any external bodies during 2024–2025.

### Controlling Interest in Companies

Under *Reg cl271(1) (a7)* Council is required to state any functions delegated to external bodies.

Council holds a controlling interest in Nutcote Pty Ltd which is the trustee company for the Nutcote Trust.

### Partnerships, Cooperatives and Joint Ventures

As required under *Reg cl 217(1) (a8)* all corporations, partnerships, trusts, joint ventures, syndicates, or other bodies (whether or not incorporated) in which the Council participated during the year are listed below.

Program	Description
Aboriginal Heritage Office	Partnership between Ku-ring-gai, Lane Cove, North Sydney, Northern Beaches and Willoughby Councils, working to protect Aboriginal sites and promote Aboriginal history and heritage.
Australian Disability Network (ADN)	Council is a Gold member with ADN, the only employer led network in Australia focused on the inclusion of people with a disability.
Better Business Partnership (BBP)	Partnership between North Sydney, Ku-ring-gai and Willoughby Councils to support businesses and organisations on the path to sustainability.
Building Bridges to Boorowa	Partnership between Boorowa Community Landcare Group, Hilltops Council and North Sydney Council, for annual tree-planting program with Councillors and Bushcare Volunteers in rural township of Boorowa.
Bush to Beach Northern Sydney Aged Care Community Network	Local multi-agency network brings together aged care service providers to advocate, network and collaborate to provide informed and coordinated service delivery to older people across the region.
CitySwitch	National program to assist office-based businesses in their net zero journey to reduce carbon emissions. Members include North Sydney Council, City of Sydney, City of Melbourne, Adelaide, Ballarat, Yarra and Port Phillip Councils.
Lower North Shore Safe Village Project	Steering committee with representatives from the Lower North Shore Domestic Violence Network, interagencies, Councils and other organisations to empower the lower north shore communities to identify, respond and reduce all forms of domestic abuse through education and links to resources.
Link Wentworth Housing	Council owns community housing properties in partnership with Link Wentworth Housing to provide social and affordable housing.
Lower North Shore Child and Family Interagency	Multi-agency network involving all Councils on the Lower North Shore and a cross section of government and not-for-profit organisations, to enable information sharing, joint decision making, and a coordinated response to the needs of service providers, children, and their families.
Lower North Shore Domestic and Family Violence Network (LNSDVN)	A network for professionals working in domestic violence prevention, family support, policy development, legal services, policing, healthcare, and related sectors. This forum provides a platform to discuss emerging issues, share information, collaborate on advocacy efforts, and develop coordinated strategies to raise community awareness and prevent domestic violence. The aim is to reduce both the incidence and impact of domestic violence across the region.

Program	Description
Lower North Shore Multicultural Network	The peak representative body for multicultural communities in Lane Cove, Mosman, North Sydney and Willoughby. Comprised of multicultural not-for-profit organisations and government agencies, this network is founded on the principles of multiculturalism and social justice. Its mission is to enhance the health, wellbeing, and inclusion of culturally and linguistically diverse communities across the region.
Lower North Shore Youth Interagency	Multi-agency network brings together youth service providers to collaborate, share knowledge and strengthen coordinated service delivery to young people. The network fosters partnerships and informed practices to better meet the diverse needs of youth in the community.
Metropolitan Public Libraries Association (NSW)	An organisation representing the concerns of NSW public libraries, sharing knowledge and identifying bulk purchasing opportunities.
Mosman, North Sydney and Willoughby Bushfire Management Committee (MNSW BFMC)	Collaboration of Councils facilitated by NSW Fire and Rescue to manage bushfire risk.
Northern Sydney Disability Network	A local multi-agency network that brings together disability service providers to advocate, collaborate, share expertise, and enhance coordinated, person-centred service delivery for people with disability. The network promotes informed practice, partnership, and improved outcomes for individuals with disability in the community.
Northern Sydney Regional Organisation of Councils (NSROC)	An organisation representing the concerns of local government from the Northern Sydney region, comprised of eight NSROC member councils: Hornsby, Hunters Hill, Ku-ring-gai, Lane Cove, Mosman, North Sydney, Ryde and Willoughby.
Northern Sydney Homeless Case Coordination	Localised multi-agency response led by St George Community Housing (SGCH) with representatives from North Sydney Council, NSW Police, Health and non-government agencies.
North Sydney Abuse Prevention Collaborative	Established in partnership with the Aged and Disability Commission (ADC), North Sydney Council and NSW Police, with representatives from health and the community sector, to raise awareness and address elder abuse in North Sydney.
Northern Sydney Internal Audit Group	Council's internal audit function operates under a shared service agreement coordinated through the Northern Sydney Regional Organisation of Councils (NSROC). The participating councils, North Sydney, Ku-ring-gai, Mosman, Lane Cove, Hunters Hill and Strathfield, work together under this arrangement. This collaborative approach ensures a consistent, independent and cost-effective audit framework across the region.
Observatory Hill Environmental Education Centre	A partnership between North Sydney Council and Observatory Hill Environmental Education Centre to deliver curriculum linked school excursions for Stage 2 and 3 Science and Geography. Development of Stage 5 excursions in FY 2024–2025 to be delivered in FY 2025–2026.
Organic Buyers Group	Provision of low food mile, low waste, organic fresh produce through the Organic Buyers Group based at the Coal Loader.
Partnership and Community Engagement (PACE)	The Coal Loader hosted this program for the fourth consecutive year for Macquarie University science students.
Resilient Sydney	Coalition of 33 Councils in the Greater Sydney area and facilitated by City of Sydney who meet regularly to discuss how to understand and manage resilience challenges.
Road Safety Program	Council and TfNSW jointly fund the position of a Road Safety Officer whose role includes public education regarding road safety issues.
Shorelink	A library management network linking the public library services of Lane Cove, Mosman and North Sydney Councils.
SSROC Connected Corridors for Biodiversity Project	Collaboration of Sydney Councils led by the Southern Sydney Regional Organisation of Councils to coordinate tenure-blind mapping of green corridors throughout Sydney.
Statewide Mutual Insurance Pool	Cooperative designed to provide access to affordable insurance.
Sydney Coastal Councils Group Inc	Group of nine Councils meeting quarterly, with an interest in the sustainability of the coastal and estuarine environments.
Sydney Library of Things	Partnership between North Sydney Council and The Sydney Library of Things to provide environmental sustainability initiatives, programs and workshops at the Coal loader. To minimise waste, reduce energy consumption and promote recycling.

Program	Description
Sydney North Vertebrate Pest Committee (SNVPC)	Committee consisting of 11 local government and other agencies to discuss strategies for pest control, facilitated by Greater Sydney Local Land Services.
Sydney Weeds Network Inc	Not-for-profit association of organisations and Councils, to coordinate weed management in the Greater Sydney region.
TfNSW Public Projects Traffic Engineering Officer	Employed on an 18-month contract to represent Council in dealings between TfNSW and Council on major transport planning and infrastructure. This role is fully funded by TfNSW.
UNSW Design Studio Project Tertiary Partnerships	The Coal Loader hosted tertiary partnerships including UNSW, University of Canberra, Macquarie University, Sydney University, for education programs in the fields of science, education and architecture.
Volunteer Coordinators Network (VCN)	Facilitated by Greater Sydney Local Land Services, this group supports environmental volunteers' programs to share knowledge and experience.

## PROCUREMENT

### Contracts above \$150,000

Purchasing decisions are made in compliance with *Reg cl 217(1) (a2) (i), (ii), and s55 of the Local Government Act 1993*.

Purchasing decisions are made in compliance with s55 of the *Local Government Act 1993*. Goods and services valued above \$250,000 over the life of the contract are subjected to a publicly advertised tender process and require approval by Council resolution. All successful and unsuccessful tenderers are notified in writing of the tender evaluation outcomes. For expenditure between \$50,001 and \$249,999, a minimum of three quotations is required. Providing the pricing is competitive, a supplier may be selected, and direct procurement may occur.

Contract No.	Contractor	Goods and Services Supplied	Amount (\$)
9-2025	JT Machinery Pty Ltd	Amazone Profihopper PH1500 ride-on mower	153,500
17-2025	Adtrans Sydney Pty Ltd	Procurement of a new replacement Hino Truck	155,023
11-2023	Cedar Mill Events Pty Ltd	New Years Eve 2024 - Vantage Point Management	155,741
7-2025A	Australian Bushland Restoration Pty Ltd	Bushland Rehabilitation & Infrastructure Services	160,000
16-2025	Willis-Kurtz Family Trust	NSOP Kiosk Kitchen Fit-out	161,065
20-2024	APP Corporation Pty Ltd	Streamlining the North Sydney DCP 2013	162,448
3-2023	MFP Systems Pty Ltd	Supply of new cladding - CBD Multifunctional Poles	167,840
1-2024(11)	Civotek Pty Ltd	Rosalind Street and Miller Street	168,797
7-2025F	Symbiota Ecogoly Pty Ltd	Bushland Rehabilitation & Infrastructure Service	175,000
23-2023	Civilscape Pty Ltd	Lodge Road Playground Upgrade	183,473
23-2020(3)	HWL Ebsworth Lawyers	Legal Fees - 1 Spruson St, Neutral Bay - Pertama D	192,500
11-2025	Orbit Co Pty Ltd	NYE25 – Vantage Point Management	198,630
LGP420(B)2	Civotek Pty Ltd	Willoughby Rd Crows Nest – Road Restoration	202,050
1-2021(70)	Ezy Pave Pty Ltd	Parking Meter Removal and Remediation	213,440
1-2024(8)	Ezy Pave Pty Ltd	Fitzroy Street and Jeffery Street Pedestrian Cross	217,695
15-2025	RK Metalwork Pty Ltd	NSOP Eastern Stair Tower Balustrade Replacement	219,700
8-2022(2)	Wrightway Security Services Pty Ltd	New Years Eve 2024 Provision of Security Services	219,738

Contract No.	Contractor	Goods and Services Supplied	Amount (\$)
1-2024(7)	Ezy Pave Pty Ltd	Abbott Street Drainage Works	244,920
2-2021(1)	Triton Group Co Pty Ltd	Quarantine Depot Boardwalks Project	313,440
1-2024(4)	Ezy Pave Pty Ltd	Young Street Cycleway Extension	341,338
7-2025E	The National Trust of Australia	Bushland Rehabilitation & Infrastructure Service	350,000
7-2025C	Bush-It Pty Ltd	Bushland Rehabilitation & Infrastructure Service	375,000
7-2025B	Bush Habitat Restoration Co Op	Bushland Rehabilitation & Infrastructure Service	450,000
7-2025G	Toolijooa Pty Ltd	Bushland Rehabilitation & Infrastructure Service	600,000
7-2025H	Waratah Eco Works Pty Ltd	Bushland Rehabilitation & Infrastructure Service	665,000
8-2025	Hideaway Landscapes Pty Ltd	Open Space - Mowing (Schedule of rates)	1,100,000
LGP420(B)1	Ally Infrastructure Pty Ltd	Willoughby Road East Paving Upgrade	1,304,159
18/2024	Shamrock Developments International Pty Ltd	Seawall Restoration Works	2,037,223
<b>Total</b>			<b>10,887,720</b>

## Modern Slavery Statement

This Statement is provided in accordance with *Local Government Act 1993 s428 (4)* and outlines Council's commitment to combatting modern slavery and the measures implemented during this reporting period to reduce the risk of procurement activities resulting in or contributing to human rights violations.

No issues have been raised by the Anti-Slavery Commissioner during the 2024–2025 financial year.

### Organisational Structure and Supply Chain

North Sydney LGA is 10 km<sup>2</sup>, located on the lower north shore of Sydney and has a decentralised procurement structure. The overall procurement spending in 2024–2025 was an estimated \$93,178,000.

We fully recognise the importance of taking steps to ensure that all goods and services procured by and for our Council are not the product of modern slavery. Council's supply chain includes small and mid-size businesses, small and mid-size enterprises, and large enterprises. The highest categories of spending include construction, waste, insurance, parking services and labour hire.

### Policy

Council follows a Statement of Business Ethics Policy outlining its commitment to preventing and addressing modern slavery in all its procurement activities, available at [northsydney.nsw.gov.au/policies](https://northsydney.nsw.gov.au/policies)

Over the coming year Council will be implementing further compliance procedures in unison with NSW Modern Slavery and Local Government Procurement protocols, especially when engaging suppliers in categories recognised in the NSW Anti-slavery Commissioner's Inherent Risk Identification Tool as high risk.

## RATES AND LEVIES

### Developer Contributions and Levies

Under EPA Reg cl 218A(1) Council is required to report on how development contributions and levies have been used or expended under each contribution plan during the year.

Council received a total of \$9,254,916 contributions and levies during the year. These amounts are transferred to reserve and may only be released to spend on projects identified in the contribution plans. The following table details spending funded from those reserves during the year. \$208,151 was temporarily advanced from the Open Space Reserve to the Active Transport Reserve to complete works identified in the plan. There were no other value of land and material benefits other than money or land.

CSP Link	Project/Program	Public amenity/service area	Amount (\$)	Proportion funded	Status
4.2.3	Library Furniture & Fittings Upgrade	Community Facilities	4,915	100%	●
4.2.3	Library Special Collection	Community Facilities	10,492	100%	●
2.2.1	Crows Nest Public Domain Masterplan	Public Domain	1,581,218	100%	●
2.4.1	Walker Street Active Transport	Active Transport	214,519	66%	●
1.4.1	Hume Street Park	Open Space and Recreation	8,000	100%	●
1.4.1	Hume Street Park	Open Space and Recreation	6,438	100%	●
1.4.1	Lodge Road Playground, Cremorne	Open Space and Recreation	206,457	100%	●
1.4.1	Grasmere Children's Park, Cremorne	Open Space and Recreation	27,648	100%	●
1.4.1	Primrose Park	Open Space and Recreation	254,919	100%	●
1.4.2	Storage Facilities for Small Watercraft	Open Space and Recreation	3,645	14%	●
<b>Total</b>			<b>2,318,251</b>		

KEY ● Completed ● In Progress

### Special Rate Variation

In accordance with the Special Rate Variation Guidelines, Council is required to report on activities funded via a special rate variation including requirements set out in the Instrument of Approval, projects and outcomes achieved.

There were no activities funded by a special rate variation during financial year 2024–2025.

## Activities Funded by the Special Levies

In accordance with the Special Rate Variation Guidelines, Council is required to report on activities funded via a special rate variation including requirements set out in the Instrument of Approval, projects and outcomes achieved.

Revenue is individually listed on rates notices. The Environmental and Infrastructure Levies are applicable to all rateable properties within the North Sydney LGA. The Mainstreet Levies are applicable to business ratepayers only within designated geographical areas, as outlined in Council's annual Revenue Policy. Note: the income and expenditure figures may not balance due to transfer to and from reserves, regardless the funds are restricted for use as stated below.

Levy	Purpose	Income and Expenditure
Infrastructure	Increases available funding for infrastructure maintenance.	Consists of a base amount (50%) and an ad valorem amount (at value). In 2024/25 the levy raised \$ 2,474,171. The funds were applied to footpath renewals (\$1,200,000), Marine Structures Renewal (\$1,274,171)
Environment	Increases available funding for environmental projects, including implementation of Council's Environmental Sustainability Strategy.	Consists of a base amount (50%) and an ad valorem amount (at value). In 2024/25 the levy raised \$ 2,776,704 and was applied to bushland projects (\$1,038,453), sustainability projects (\$1,037,547) and water management action plan (\$70,345) and greenhouse action plan (\$486,465)
Crows Nest Mainstreet	Funds streetscape improvement works within the Crows Nest business area.	Consists of a base amount (30%) and an ad valorem amount (based on value). In 2024/25, the levy raised \$299,339, and Council held a balance in the reserve at the beginning of the period, which was applied to the Crows Nest Streetscape works totalling \$621,463.
Neutral Bay Mainstreet	Funds streetscape improvement works within the Neutral Bay business area.	Consists of a base amount (30%) and an ad valorem amount (based on value). In 2024/25, the levy raised \$200,128, which was applied to the Bydown Footpath upgrades (\$67,000) and Yeo Street Footpath upgrades (\$84,850), with the remaining funds held in reserve.

## Rates and Charges

Council is required to report on rates and charges written off during the year under *Local Government (General) Reg 2021, cl 132*.

In accordance with the requirement specified under the *Local Government (General) Regulation 2021 (Rates and Charges)*, no rates and charges were written off during the 2024–2025 financial year.

## Stormwater management services

Since July 2013, Council has implemented an annual Stormwater Management Service Charge (SWMC) under *Regulation clause 217(1)(e)*.

In 2024–2025 the SWMC funds were used on relining in the below locations:

- Willoughby Road
- Abbott Street

# PART C FINANCIAL REPORTING





## FINANCIAL RESULTS OVERVIEW

In 2024–2025:

- Council's statements show a net operating surplus after grants and contributions for capital purposes of \$15.18 million
- The result excluding capital grants and contributions is a surplus of \$1.3 million
- As at 30 June 2025, improvements to Council's financial position were largely attributable to one-off income items and savings measures to mitigate liquidity risks
- Although \$40.66 million was invested in capital projects, the allocation of \$18.6 million to the NSOP project limited renewal of other infrastructure, exacerbating the backlog
- Total assets increased by 6% to \$1.9 billion
- Total liabilities increased to \$98.6 million
- Community equity increased by 6% to \$1.8 billion

## KEY FINANCIAL INDICATORS

As at 30 June 2025, while Council's financial position remains a going concern, financial sustainability remains a primary risk.

Liquidity measures were implemented throughout 2024-2025 to mitigate financial risks. This included reducing infrastructure renewals for a second year, holding staff vacancies and general cost cutting. These measures are not sustainable if Council is to continue to deliver services at expected levels. Infrastructure renewal levels remain below the required levels, and Council's infrastructure backlog is recorded at \$157 million, with asset failure being experienced in some areas.

These measures, supported by one-off income items ensured an improvement in financial performance as compared to forecast.

In the coming year, Council will need to exercise strong financial discipline and progress a refreshed Long-Term Financial Plan to ensure sustainability in line with community expectations.

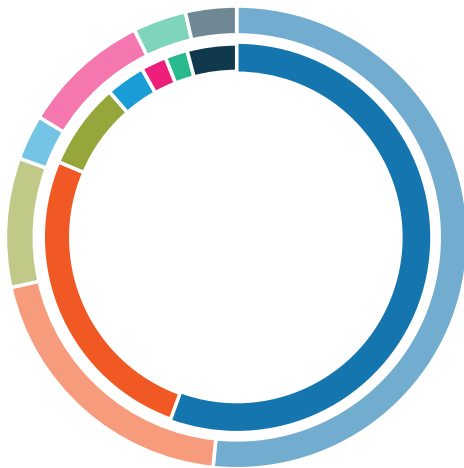
	Benchmark	2023–2024	2024–2025
<b>Financial Performance Indicators</b>			
Operating performance ratio	> 0%	-0.02%	2.74%
Own source operating revenue ratio	>60%	85.36%	87.85%
Unrestricted current ratio	> 1.5x	2.42x	1.5x
Debt service cover ratio	> 2x	7.90x	6.43x
Rates and annual charges outstanding percentage	< 5%	3.74%	3.51%
Cash expense cover ratio	> 3 mths	3.97 mths	3.09 mths
<b>Infrastructure management performance ratios</b>			
Buildings and infrastructure renewals ratio*	> 100%	231.72%	137.91%
Infrastructure backlog ratio	< 2.00%	13.11%	14.04%
Asset maintenance ratio	> 100%	98.64%	95.03%
Cost to bring assets to agreed service level	n/a	9.32%	10.35%

\*The cash expense ratio is calculated after excluding externally restricted funds

## FINANCIAL SUMMARY

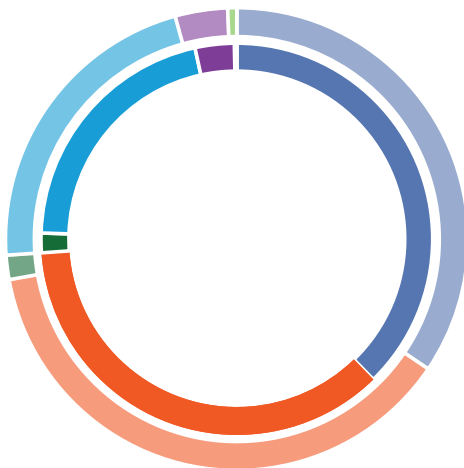
The information below shows the breakdown of projected and actual income and expenditure for 2024–2025.

### INCOME



Income from continuing operations	Projected (\$'000)	Actual (\$'000)
Rates and annual charges	79,066	79,820
User fees and charges	36,774	30,734
Other revenue	10,216	13,967
Grants and contributions provided for operating purposes	4,666	4,869
Grants and contributions provided for capital purposes	3,058	13,909
Interest and investment income	2,665	5,759
Other income	5,887	5,522
<b>Total income</b>	<b>142,332</b>	<b>154,580</b>

### EXPENSES



Expenses from continuing operations	Projected (\$'000)	Actual (\$'000)
Employee benefits and on-costs	55,651	48,080
Materials and services	53,337	52,555
Borrowing costs	2,382	2,365
Depreciation and amortisation	31,095	30,411
Other expenses	4,783	5,108
Net from the disposal of assets	277	883
<b>Total expenses</b>	<b>147,525</b>	<b>139,403</b>



# North Sydney Council

## GENERAL PURPOSE FINANCIAL STATEMENTS

for the year ended 30 June 2025

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*Shaping a progressive, diverse and vibrant North Sydney community.*



## North Sydney Council

### General Purpose Financial Statements

for the year ended 30 June 2025

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#### Overview

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

200 Miller Street  
North Sydney NSW 2060

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.northsydney.nsw.gov.au](http://www.northsydney.nsw.gov.au)

## North Sydney Council

### General Purpose Financial Statements

for the year ended 30 June 2025

#### 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* (NSW) (as amended) and the regulations made thereunder;
- the Australian Accounting Standards and other pronouncements of the Australian Accounting Standards Board; and
- 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; and
- 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 13 October 2025.



Zoe Baker  
Mayor  
13 October 2025



MaryAnn Beregi  
Deputy Mayor  
13 October 2025



Therese Cole  
Chief Executive Officer  
13 October 2025



Lu Chen  
Responsible Accounting Officer  
13 October 2025

## North Sydney Council

## Income Statement

for the year ended 30 June 2025

Original unaudited budget 2025	\$ '000	Notes	Actual 2025	Actual 2024
<b>Income from continuing operations</b>				
79,066	Rates and annual charges	B2-1	<b>79,820</b>	75,559
36,774	User charges and fees	B2-2	<b>30,734</b>	32,134
10,216	Other revenues	B2-3	<b>13,967</b>	10,239
4,666	Grants and contributions provided for operating purposes	B2-4	<b>4,869</b>	5,453
3,058	Grants and contributions provided for capital purposes	B2-4	<b>13,909</b>	16,690
2,665	Interest and investment income		<b>5,759</b>	5,612
5,887	Other income	B2-6	<b>5,522</b>	5,970
142,332	<b>Total income from continuing operations</b>		<b>154,580</b>	151,657
<b>Expenses from continuing operations</b>				
55,651	Employee benefits and on-costs	B3-1	<b>48,080</b>	49,118
53,337	Materials and services	B3-2	<b>52,555</b>	51,176
2,382	Borrowing costs		<b>2,365</b>	1,497
4,783	Other expenses	B3-5	<b>5,108</b>	7,269
277	Net loss from the disposal of assets		<b>883</b>	1,304
–	Net share of interests in joint ventures and associates using the equity method		<b>1</b>	–
116,430	<b>Total expenses from continuing operations excluding depreciation, amortisation and impairment of non-financial assets</b>		<b>108,992</b>	110,364
25,902	<b>Operating result from continuing operations excluding depreciation, amortisation and impairment of non-financial assets</b>		<b>45,588</b>	41,293
31,095	Depreciation, amortisation and impairment of non-financial assets	B3-4	<b>30,411</b>	28,240
(5,193)	<b>Operating result from continuing operations</b>		<b>15,177</b>	13,053
(5,193)	<b>Net operating result for the year attributable to Council</b>		<b>15,177</b>	13,053
(8,251)	<b>Net operating result for the year before grants and contributions provided for capital purposes</b>		<b>1,268</b>	(3,637)

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

## North Sydney Council

## Statement of Comprehensive Income

for the year ended 30 June 2025

\$ '000	Notes	2025	2024
<b>Net operating result for the year – from Income Statement</b>		<b>15,177</b>	13,053
<b>Other comprehensive income:</b>			
Amounts which will not be reclassified subsequent to operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-5	<b>84,122</b>	37,383
<b>Total items which will not be reclassified subsequent to operating result</b>		<b>84,122</b>	37,383
<b>Total other comprehensive income for the year</b>		<b>84,122</b>	37,383
<b>Total comprehensive income for the year attributable to Council</b>		<b>99,299</b>	50,436

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

## North Sydney Council

## Statement of Financial Position

as at 30 June 2025

\$ '000	Notes	2025	2024
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	C1-1	29,942	22,849
Investments	C1-2	103,500	73,401
Receivables	C1-4	9,846	9,969
Inventories		33	60
Other		974	626
<b>Total current assets</b>		<b>144,295</b>	<b>106,905</b>
<b>Non-current assets</b>			
Investments	C1-2	8,000	30,500
Receivables	C1-4	987	770
Infrastructure, property, plant and equipment (IPPE)	C1-5	1,697,618	1,609,044
Investment property	C1-6	58,161	53,698
Right of use assets	C2-1	1,051	1,314
Investments accounted for using the equity method		43	34
<b>Total non-current assets</b>		<b>1,765,860</b>	<b>1,695,360</b>
<b>Total assets</b>		<b>1,910,155</b>	<b>1,802,265</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	C3-1	27,996	32,833
Contract liabilities	C3-2	4,367	8,033
Lease liabilities	C2-1	303	303
Borrowings	C3-3	3,784	2,091
Employee benefit provisions	C3-4	13,147	13,100
<b>Total current liabilities</b>		<b>49,597</b>	<b>56,360</b>
<b>Non-current liabilities</b>			
Lease liabilities	C2-1	843	1,109
Borrowings	C3-3	46,794	31,349
Employee benefit provisions	C3-4	1,329	1,154
<b>Total non-current liabilities</b>		<b>48,966</b>	<b>33,612</b>
<b>Total liabilities</b>		<b>98,563</b>	<b>89,972</b>
<b>Net assets</b>		<b>1,811,592</b>	<b>1,712,293</b>
<b>EQUITY</b>			
Accumulated surplus		991,493	976,316
IPPE revaluation surplus	C4-1	820,099	735,977
<b>Council equity interest</b>		<b>1,811,592</b>	<b>1,712,293</b>
<b>Total equity</b>		<b>1,811,592</b>	<b>1,712,293</b>

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



## North Sydney Council

## Statement of Cash Flows

for the year ended 30 June 2025

Original unaudited budget 2025	\$ '000	Notes	Actual 2025	Actual 2024
<b>Cash flows from operating activities</b>				
<b>Receipts:</b>				
77,438	Rates and annual charges		79,795	74,889
36,774	User charges and fees		32,997	33,588
2,665	Interest received		5,961	5,402
4,666	Grants and contributions		16,287	19,629
–	Bonds, deposits and retentions received		2,638	3,950
16,103	Other		25,384	26,287
<b>Payments:</b>				
(55,651)	Payments to employees		(48,389)	(49,893)
(53,337)	Payments for materials and services		(62,344)	(50,182)
(2,328)	Borrowing costs		(1,947)	(1,512)
–	Bonds, deposits and retentions refunded		(2,325)	(2,312)
(4,783)	Other		(9,902)	(11,721)
21,547	<b>Net cash flows from operating activities</b>	F1-1	<b>38,155</b>	<b>48,125</b>
<b>Cash flows from investing activities</b>				
<b>Receipts:</b>				
5,135	Sale of investments		4,399	1,246
–	Redemption of term deposits		199,000	165,750
–	Proceeds from sale of IPPE		328	888
<b>Payments:</b>				
–	Purchase of investments		–	5
–	Acquisition of term deposits		(211,000)	(148,000)
–	Purchase of investment property		–	(333)
(45,365)	Payments for IPPE		(40,661)	(66,718)
–	Contributions paid to joint ventures and associates		–	1
(40,230)	<b>Net cash flows from investing activities</b>		<b>(47,934)</b>	<b>(47,161)</b>
<b>Cash flows from financing activities</b>				
<b>Receipts:</b>				
20,000	Proceeds from borrowings		20,000	–
<b>Payments:</b>				
(2,863)	Repayment of borrowings		(2,862)	(2,006)
(303)	Principal component of lease payments		(266)	(259)
16,834	<b>Net cash flows from financing activities</b>		<b>16,872</b>	<b>(2,265)</b>
(1,849)	<b>Net change in cash and cash equivalents</b>		<b>7,093</b>	<b>(1,301)</b>
22,849	Cash and cash equivalents at beginning of year		22,849	24,150
21,000	<b>Cash and cash equivalents at end of year</b>	C1-1	<b>29,942</b>	<b>22,849</b>

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

## North Sydney Council

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## A About Council and these financial statements

### A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 13 October 2025. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

The material accounting policy information related to these consolidated financial statements are set out below.

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

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the *Local Government Act 1993* (Act) and *Local Government (General) Regulation 2021* (Regulation), and the Local Government Code of Accounting Practice and Financial Reporting. Council is a not-for-profit entity. The financial statements are presented in Australian dollars and are rounded to the nearest thousand dollars.

#### Historical cost convention

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

#### Significant accounting estimates and judgements

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Council's accounting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Council and that are believed to be reasonable under the circumstances.

#### Critical accounting estimates and assumptions

Council makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

- (i) estimated fair values of infrastructure, property, plant and equipment - refer Note C1-5
- (ii) estimated fair values of investment property – refer Note C1-6
- (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.

#### Monies and other assets received by Council

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.

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

Certain new accounting standards and interpretations have been published that are not mandatory for the 30 June 2025 reporting period. Council has not applied any pronouncements before its operative date in the annual reporting period beginning 1 July 2025.

Council's assessment of these new standards and interpretations (where they have been deemed as having a material impact on Council's future financial performance, financial position and cash flows) are set out below:

#### **AASB 2024-2 Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments [AASB 7 and AASB 9]**

**Nature of Change in Accounting Policy:** This Standard amends AASB 7 and AASB 9 in response to feedback from the 2022 Post-implementation Review of the classification and measurement requirements in AASB 9 and related requirements in AASB 7 and the subsequent 2023 Exposure Draft.

## A1-1 Basis of preparation (continued)

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This Standard amends requirements related to:

- (a) settling financial liabilities using an electronic payment system; and
- (b) assessing contractual cash flow characteristics of financial assets with environmental, social and corporate governance (ESG) and similar features.

This Standard also amends disclosure requirements relating to investments in equity instruments designated at fair value through other comprehensive income and adds disclosure requirements for financial instruments with contingent features that do not relate directly to basic lending risks and costs.

**Effective Date:** The standard applies to annual reporting periods beginning on or after 1 January 2026, i.e. council financial statements for the year ended 30 June 2027.

**Expected Impact on Council Financial Statements:** There is not expected to be a significant impact. Council reviewed its financial instrument accounting treatment to ensure compliance with the new guidance.

- Earlier derecognition of liabilities: as Council uses electronic payment systems (e.g., BPAY, EFT), this could affect the timing of liability derecognition. However, the impact is expected to be operationally minor and mostly a timing issue.
- Reclassification of financial assets with ESG features: as Council does not hold any financial asset with ESG features, the revised guidance is not likely to have significant impact on Council.
- Additional disclosures for equity instruments classified as fair value through other comprehensive income: as Council does not hold any equity instrument classified as fair value through other comprehensive income, the revised guidance is not likely to have significant impact on Council.

### New accounting standards adopted during the year

The following accounting standards and interpretations became effective during the financial year ended 30 June 2025 and have been adopted by North Sydney Council:

#### **AASB 2022-10 – Amendments to AASB 13 Fair Value Measurement**

This amending standard introduces authoritative implementation guidance for not-for-profit public sector entities on the fair value measurement of non-financial assets not held primarily for their ability to generate net cash inflows. The guidance clarifies the application of the cost approach, use of entity-specific assumptions, and when to consider highest and best use. Although this standard is applied prospectively from 1 July 2025, Council has reviewed its valuation approach in anticipation of the change and concluded that no adjustments to prior valuations were required for the 2024/25 reporting period. The standard will be formally adopted from 1 July 2025.

## B Financial Performance

### B1 Functions or activities

#### B1-1 Functions or activities – income, expenses and assets <sup>1</sup>

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.

	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2025	2024 Restated	2025	2024 Restated	2025	2024 Restated	2025	2024 Restated	2025	2024 Restated
<b>Functions or activities</b>										
OPEN SPACE & INFRASTRUCTURE	55,230	55,379	77,158	75,374	(21,928)	(19,995)	6,787	8,370	1,786,896	1,709,586
PLANNING & ENVIRONMENT	30,472	29,128	26,358	27,454	4,114	1,674	10,190	11,887	127	2,816
CORPORATE SERVICES	68,795	67,094	30,768	30,790	38,027	36,304	1,801	1,886	123,119	89,863
OFFICE OF THE CEO	83	56	5,119	4,986	(5,036)	(4,930)	-	-	13	-
<b>Total functions and activities</b>	<b>154,580</b>	<b>151,657</b>	<b>139,403</b>	<b>138,604</b>	<b>15,177</b>	<b>13,053</b>	<b>18,778</b>	<b>22,143</b>	<b>1,910,155</b>	<b>1,802,265</b>

(1) Amounts previously reported in 2024 have been restated to align with the functions presented in these financial statements.

## B1-2 Components of functions or activities

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

### **Office of the CEO**

The Office of the CEO provides strategic leadership and governance across the organisation, including Councillor support, communications, risk, and audit functions. It ensures effective implementation of Council decisions and upholds transparency, accountability, and community engagement.

### **Open Space and Infrastructure**

This service manages the planning, maintenance, and enhancement of public open spaces, parks, recreational facilities, and natural areas. It also delivers environmental sustainability programs and supports biodiversity and climate resilience initiatives.

### **Planning and Environment**

The Planning and Environment function oversees land use planning, development assessment, and urban design to ensure sustainable and balanced growth. It supports community needs through strategic planning, heritage conservation, and regulatory services.

### **Corporate Services**

Corporate Services provides internal support across finance, IT, governance, records, and procurement, ensuring efficient and compliant operations. It also manages organisational performance, long-term financial planning, customer service delivery, as well as arts and cultural programs, events, and the library service to support community wellbeing and engagement.

## B2 Sources of income

### B2-1 Rates and annual charges

\$ '000	2025	2024
<b>Ordinary rates</b>		
Residential	33,926	31,989
Business	21,958	20,922
Less: pensioner rebates (mandatory)	(138)	(140)
Less: pensioner rebates (Council policy)	(113)	(115)
<b>Rates levied to ratepayers</b>	<b>55,633</b>	<b>52,656</b>
Pensioner rate subsidies received	140	136
<b>Total ordinary rates</b>	<b>55,773</b>	<b>52,792</b>
<b>Special rates</b>		
Infrastructure levy	2,474	2,344
Environmental levy	2,777	2,630
Main street levies	499	498
<b>Rates levied to ratepayers</b>	<b>5,750</b>	<b>5,472</b>
<b>Total special rates</b>	<b>5,750</b>	<b>5,472</b>
<b>Annual charges (pursuant to s496, 496A, 496B, 501 &amp; 611)</b>		
Domestic waste management services	17,697	16,702
Stormwater management services	582	577
Section 611 charges	48	49
Less: pensioner rebates (mandatory)	(38)	(40)
Less: pensioner rebates (Council policy)	(31)	(32)
<b>Annual charges levied</b>	<b>18,258</b>	<b>17,256</b>
Pensioner annual charges subsidies received:		
– Domestic waste management	39	39
<b>Total annual charges</b>	<b>18,297</b>	<b>17,295</b>
<b>Total rates and annual charges</b>	<b>79,820</b>	<b>75,559</b>

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

#### Material accounting policy information

Rates and annual charges are recognised as revenue when the Council obtains control over the assets comprising these receipts which is 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 in substance a rates payment.

## B2-2 User charges and fees

\$ '000	2025	2024
<b>Specific user charges</b>		
Domestic waste management services (additional)	1,304	1,245
<b>Total specific user charges</b>	<b>1,304</b>	<b>1,245</b>
<b>Other user charges and fees</b>		
<b>(i) Charges and fees – statutory and regulatory functions</b>		
Planning and building regulation	3,558	2,727
Regulatory / statutory fees	5,617	5,148
Section 10.7 certificates (EP&A Act)	391	369
Section 603 certificates	233	217
<b>Total charges and fees– statutory/regulatory</b>	<b>9,799</b>	<b>8,461</b>
<b>(ii) Charges and fees – other</b>		
Community centres / facilities	180	190
Domestic waste management – other	44	48
Family day care	223	226
Library	85	99
On street parking	9,302	10,347
Off street parking	6,448	7,202
Ovals	1,443	1,525
Planning and building regulation (non-statutory)	368	816
Public events	86	64
Reinstatements	1,207	1,511
Other	245	400
<b>Total charges and fees – other</b>	<b>19,631</b>	<b>22,428</b>
<b>Total other user charges and fees</b>	<b>29,430</b>	<b>30,889</b>
<b>Total user charges and fees</b>	<b>30,734</b>	<b>32,134</b>
<b>Timing of revenue recognition for user charges and fees</b>		
User charges and fees recognised over time	9,175	8,917
User charges and fees recognised at a point in time	21,559	23,217
<b>Total user charges and fees</b>	<b>30,734</b>	<b>32,134</b>

**Material accounting policy information**

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

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 14 days of the provision of the service or in some cases such as parking meter fees, 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 permanent reserved parking spaces in parking stations, the fee is recognised on a straight-line basis over the expected life of the reservation.

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

## B2-3 Other revenues

\$ '000	2025	2024
Advertising on Council infrastructure	1,038	436
Community housing accumulated surplus (from Link Housing)	50	–
Fines – parking	9,438	8,555
Fines – environmental and compliance	199	91
Credit card payment surcharge	156	97
Legal fees recovered	1,315	627
New Years Eve event revenue	27	5
TfNSW compensation payments for Bradfield Park and Cammeray Park	1,436	–
Other	308	428
<b>Total other revenue</b>	<b>13,967</b>	<b>10,239</b>

### Timing of revenue recognition for other revenue

Other revenue recognised over time	1,038	436
Other revenue recognised at a point in time	12,929	9,803
<b>Total other revenue</b>	<b>13,967</b>	<b>10,239</b>

### Material accounting policy information for other revenue

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

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

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

## B2-4 Grants and contributions

\$ '000	Operating 2025	Operating 2024	Capital 2025	Capital 2024
<b>General purpose grants and non-developer contributions (untied)</b>				
<b>General purpose (untied)</b>				
<b>Current year allocation</b>				
Financial assistance – general component	288	18	–	–
Financial assistance – local roads component	94	6	–	–
<b>Payment in advance - future year allocation</b>				
Financial assistance – general component	966	1,560	–	–
Financial assistance – local roads component	318	513	–	–
<b>Amount recognised as income during current year</b>	<b>1,666</b>	<b>2,097</b>	<b>–</b>	<b>–</b>
<b>Special purpose grants and non-developer contributions (tied)</b>				
<b>Cash contributions</b>				
Community Care	777	748	–	–
Environment Programs	624	781	–	30
Recreation and culture	405	330	2,440	1,191
Transport	–	–	1,486	271
Town Planning	150	260	–	–
Roads to Recovery	396	305	–	–
Transport for NSW contributions (regional roads, block grant)	429	420	–	–
Other roads and transport	329	431	343	2,712
Bicycle facilities	–	–	382	–
Other	93	81	3	1,800
<b>Total special purpose grants and non-developer contributions – cash</b>	<b>3,203</b>	<b>3,356</b>	<b>4,654</b>	<b>6,004</b>
<b>Total special purpose grants and non-developer contributions (tied)</b>	<b>3,203</b>	<b>3,356</b>	<b>4,654</b>	<b>6,004</b>
<b>Total grants and non-developer contributions</b>	<b>4,869</b>	<b>5,453</b>	<b>4,654</b>	<b>6,004</b>
<b>Comprising:</b>				
– Commonwealth funding	2,765	3,106	1,600	42
– State funding	1,387	1,667	3,054	3,710
– Other funding	717	680	–	2,252
	<b>4,869</b>	<b>5,453</b>	<b>4,654</b>	<b>6,004</b>

## B2-4 Grants and contributions (continued)

## Developer contributions

\$ '000	Notes	Operating 2025	Operating 2024	Capital 2025	Capital 2024
<b>Developer contributions: (s7.4 &amp; s7.11 - EP&amp;A Act, s64 of the LGA):</b>					
<b>Cash contributions</b>					
S 7.4 – contributions using planning agreements	F4	–	–	1,681	457
S 7.11 – contributions towards amenities/services		–	–	5,468	6,622
S 7.12 – fixed development consent levies		–	–	2,106	3,607
<b>Total developer contributions – cash</b>		<b>–</b>	<b>–</b>	<b>9,255</b>	<b>10,686</b>
<b>Total developer contributions</b>		<b>–</b>	<b>–</b>	<b>9,255</b>	<b>10,686</b>
<b>Total grants and contributions</b>		<b>4,869</b>	5,453	<b>13,909</b>	16,690
<b>Timing of revenue recognition</b>					
Grants and contributions recognised over time		1,865	2,182	3,251	2,569
Grants and contributions recognised at a point in time		3,004	3,271	10,658	14,121
<b>Total grants and contributions</b>		<b>4,869</b>	<b>5,453</b>	<b>13,909</b>	<b>16,690</b>

## 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 2025	Operating 2024	Capital 2025	Capital 2024
<b>Grants</b>				
Unspent funds at 1 July	141	407	5,894	7,563
<b>Add:</b> Funds received and not recognised as revenue in the current year	80	130	–	408
<b>Less:</b> Funds received in prior year but revenue recognised and funds spent in current year	(130)	(396)	(2,793)	(2,077)
<b>Unspent funds at 30 June</b>	<b>91</b>	<b>141</b>	<b>3,101</b>	<b>5,894</b>
<b>Contributions</b>				
Unspent funds at 1 July	91	144	56,979	45,394
<b>Add:</b> contributions received and not recognised as revenue in the current year	79	91	(2,296)	15,340
<b>Less:</b> contributions recognised as revenue in previous years that have been spent during the reporting year	(91)	(144)	(2,318)	(3,755)
<b>Unspent contributions at 30 June</b>	<b>79</b>	<b>91</b>	<b>52,365</b>	<b>56,979</b>

As at 30 June 2025, Council held \$52.4 million of unspent developer contributions levied under S7.11 or S7.4 of the Environmental Planning & Assessment Act, 1979. These funds will be utilised in future years to assist in the cost of providing local public infrastructure and facilities required as a consequence of development.

## B2-4 Grants and contributions (continued)

### Material accounting policy information

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

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

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

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

#### Capital grants

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

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

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

#### Developer contributions

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

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

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

#### Other grants and contributions

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

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

## B2-5 Interest and investment income

\$ '000	2025	2024
<b>Interest on financial assets measured at amortised cost</b>		
– Overdue rates and annual charges (incl. special purpose rates)	234	192
– Cash and investments	3,592	4,357
– Developer contributions	1,933	1,063
<b>Total interest and investment income</b>	<b>5,759</b>	<b>5,612</b>

## B2-6 Other income

<b>\$ '000</b>	<b>2025</b>	2024
Reversal of impairment losses on receivables	1	375
Fair value increment on investments through profit and loss	–	5
Rental income	<b>5,511</b>	5,590
<b>Net share of interests in joint ventures and associates using the equity method</b>		
Joint ventures	<b>10</b>	–
<b>Total net share of interests in joint ventures and associates using the equity method</b>	<b>10</b>	–
<b>Total other income</b>	<b>5,522</b>	<b>5,970</b>

## B3 Costs of providing services

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

\$ '000	2025	2024
Salaries and wages	36,631	36,691
Employee leave entitlements (ELE)	6,326	7,492
Superannuation – defined contribution plans	4,413	4,669
Superannuation – defined benefit plan	271	380
Workers' compensation insurance	732	938
Fringe benefit tax (FBT)	294	270
Gratuities	–	10
Other	173	155
Recruitment cost	123	88
<b>Total employee costs</b>	<b>48,963</b>	<b>50,693</b>
Less: capitalised costs	(883)	(1,575)
<b>Total employee costs expensed</b>	<b>48,080</b>	<b>49,118</b>

#### Material accounting policy information

##### *Superannuation plans*

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 D3-1 for more information.

## B3-2 Materials and services

\$ '000	Notes	2025	2024
Consultancy		1,660	1,918
Contractor costs:			
– Agency staff		2,637	1,982
– Cash collection		22	283
– Cleaning of Council properties		406	350
– Computer hardware and software maintenance		2,071	1,908
– Mowing		1,136	1,046
– Infrastructure maintenance		3,037	3,190
– Parking meter maintenance		568	1,087
– Parks, gardens and tree maintenance		2,120	1,995
– Property maintenance and management		4,166	4,326
– Public events		1,485	1,147
– Waste and recycling collection		8,388	8,066
– Waste and recycling disposal		4,628	4,428
– Other contractor costs		2,612	3,014
Infringement notice contract costs (SEINS)		1,394	1,303
Raw materials and consumables		4,977	4,769
Service costs			
– Bank charges		363	521
– Councillor and Mayoral fees and associated expenses	E1-2	541	456
– Election expenses		548	–
– Electricity and heating		708	622
– Insurance		2,721	2,513
– Postage		288	320
– Staff training		307	276
– Staff travel expenses		153	159
– Street lighting		698	783
– Telephone and communications		356	323
– Other service costs		905	1,003
Legal expenses			
– Legal expenses: planning and development		2,479	3,241
– Legal expenses: debt recovery		8	38
– Legal expenses: other		1,173	109
<b>Total materials and services</b>		<b>52,555</b>	<b>51,176</b>
<b>Total materials and services</b>		<b>52,555</b>	<b>51,176</b>

## B3-3 Borrowing costs

### (i) Interest bearing liability costs

Interest on leases		37	45
Interest on loans		2,328	1,452
<b>Total interest bearing liability costs</b>		<b>2,365</b>	<b>1,497</b>
<b>Total borrowing costs expensed</b>		<b>2,365</b>	<b>1,497</b>

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

\$ '000	Notes	2025	2024
<b>Depreciation and amortisation</b>			
Furniture and fittings		303	416
Office equipment		820	758
Land improvements (depreciable)		536	528
Plant and equipment		1,898	1,831
<b>Infrastructure:</b>			
– Buildings – specialised		4,292	4,128
– Buildings – non-specialised		954	920
– Footpaths		4,072	3,904
– Other structures		13	14
– Roads		7,007	6,846
– Stormwater drainage		2,529	2,408
– Swimming pools		75	75
– Other open space / recreational assets		1,640	1,609
– Other infrastructure		4,238	4,095
Right of use assets		263	263
<b>Other assets:</b>			
– Heritage collections		121	120
– Library books		325	325
<b>Total depreciation and amortisation costs</b>		<b>29,086</b>	<b>28,240</b>
<b>Impairment / revaluation decrement of IPPE</b>			
<b>Infrastructure:</b>			
– Capital Work In Progress	C1-5	1,325	–
<b>Total gross IPPE impairment / revaluation decrement costs</b>		<b>1,325</b>	<b>–</b>

**Material accounting policy information****Depreciation and amortisation**

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

Depreciation is capitalised where in-house assets have contributed to new assets.

**Impairment of non-financial assets**

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

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

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

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

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

## B3-5 Other expenses

\$ '000	Notes	2025	2024
<b>Fair value decrement on investment properties</b>			
Fair value decrement on investment properties		387	2,682
<b>Total fair value decrement on investment properties</b>	C1-6	<b>387</b>	<b>2,682</b>
<b>Fair value decrement on investments</b>			
Fair value decrement on investments through profit and loss		2	–
<b>Total Fair value decrement on investments</b>	C1-2	<b>2</b>	<b>–</b>
<b>Other</b>			
Contributions/levies to other levels of government			
– Department of planning levy		310	300
– Emergency services levy (includes FRNSW and SES levies)		2,264	2,317
– Parking Space Levy		853	805
Donations, contributions and assistance to other organisations		1,292	1,165
<b>Total other</b>		<b>4,719</b>	<b>4,587</b>
<b>Total other expenses</b>		<b>5,108</b>	<b>7,269</b>

## B4 Performance against budget

### B4-1 Material budget variations

Council's original budget was adopted by the Council on 24 June 2024 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	2025 Budget	2025 Actual	2025 ----- Variance -----	
<b>Revenues</b>				
<b>User charges and fees</b>	36,774	30,734	(6,040)	(16)% <b>U</b>
The variance is driven by the following factors:				
<ul style="list-style-type: none"> <li>• \$2 million reduction in parking station revenue. With the opening of the new metro, demand for car parking has declined, resulting in heightened competition with private car park operators.</li> <li>• \$2 million North Sydney Olympic Pool ("NSOP") income was budgeted but not earned due to delayed commencement of operations.</li> <li>• \$1.334 million lower than expected income from plant permit charges and work-zone permits. The original budget was built in anticipation of higher construction activity for the year but was subsequently reduced.</li> <li>• \$0.403 million lower than expected hoarding permit fees, as the original budget was based on higher expectations of development activity</li> </ul>				
The changes above are identified and addressed during quarterly budgetary reviews				
<b>Other revenues</b>	10,216	13,967	3,751	37% <b>F</b>
The increase is primarily attributed to the				
<ul style="list-style-type: none"> <li>• \$1.436 million in income from the compulsory sale of the lease interest of Cammeray and Bradfield Parks to Transport for NSW.</li> <li>• \$0.688 million higher than expected legal cost recoveries</li> <li>• \$0.991 million higher than budgeted infringement income</li> <li>• \$0.602 million higher advertisement income</li> </ul>				
The changes above are identified and addressed during quarterly budgetary reviews.				
<b>Capital grants and contributions</b>	3,058	13,909	10,851	355% <b>F</b>
The following capital grants and contributions were not included in the original budget but were received by Council during the financial year:				
<ul style="list-style-type: none"> <li>• \$7.4 million in developer contributions above the budgeted amount.</li> <li>• \$2.4 million in grants for various projects, including the Young Street Plaza, Neutral Bay works, Wyagdon Street Stairs, the Local Small Commitments Program, and other traffic and transport projects.</li> </ul>				
<b>Interest and investment revenue</b>	2,665	5,759	3,094	116% <b>F</b>
The higher-than-expected investment income is primarily due to delays in capital projects and higher-than-forecast cash balances, a portion of which is restricted.				
This was identified and adjusted through each quarterly budgetary review, as cash and investment balances continued to remain above expectations				
<b>Expenses</b>				
<b>Employee benefits and on-costs</b>	55,651	48,080	7,571	14% <b>F</b>
The significant savings in employee costs are primarily attributable to the following factors:				
<ul style="list-style-type: none"> <li>• \$1.7 million – employee costs not incurred due to the delayed commencement of NSOP operations.</li> </ul>				

## B4-1 Material budget variations (continued)

\$ '000	2025 Budget	2025 Actual	2025 ----- Variance -----	
<ul style="list-style-type: none"> <li>• \$2.0 million – utilisation of contracted workforce to maintain flexibility in managing Council’s workforce and to preserve liquidity</li> <li>• \$2.228 million – staff vacancies, with Council maintaining around 10% of positions vacant during the year to improve liquidity</li> <li>• \$0.872 million – savings from management of employee leave balances</li> <li>• \$0.400 million – savings in workers’ compensation</li> </ul>				

**Net losses from disposal of assets** 277                      883                      (606)                      (219)%                      U

The value of disposals exceeded budget due to the actual value of assets written off during renewal activities. These values are difficult to estimate in advance, as they can only be accurately determined once the works are undertaken and the disposed assets are closely assessed.

**Statement of cash flows**

**Cash flows from operating activities** 21,547                      38,155                      16,608                      77%                      F

Cash balances are higher, primarily due to additional grants of \$11.621 million, which were not included in the original budget, together with the following one-off items:

- \$3.296 million – additional interest income resulting from delays in capital projects
- \$2.228 million – staff vacancies, with Council maintaining around 10% of positions vacant during the year to preserve liquidity
- \$1.700 million – employee costs not incurred due to the delayed commencement of NSOP operations.
- \$1.435 million – proceeds from the compulsory sale of lease interest
- \$0.668 million – legal recoveries
- \$0.400 million – savings in workers’ compensation premiums

This increase in cash balances, compared with the previous period, was partly offset by payments made towards the reduction of payables.

**Cash flows from investing activities** (40,230)                      (47,934)                      (7,704)                      19%                      U

A higher level of cash was able to be invested, reflecting the savings that Council achieved throughout the financial year.

## C Financial position

### C1 Assets we manage

#### C1-1 Cash and cash equivalents

\$ '000	2025	2024
<b>Cash assets</b>		
Cash on hand and at bank	2,942	3,999
Cash equivalent assets		
– Deposits at call	22,000	13,850
– Short-term deposits	5,000	5,000
<b>Total cash and cash equivalents</b>	<b>29,942</b>	<b>22,849</b>

#### C1-2 Financial investments

\$ '000	2025		2024	
	Current	Non-current	Current	Non-current
<b>Financial assets at fair value through the profit and loss</b>				
NCD's, FRN's (with maturities > 3 months)	3,000	3,000	4,401	6,000
<b>Total</b>	<b>3,000</b>	<b>3,000</b>	<b>4,401</b>	<b>6,000</b>
<b>Debt securities at amortised cost</b>				
Term deposits	100,500	5,000	69,000	24,500
<b>Total</b>	<b>100,500</b>	<b>5,000</b>	<b>69,000</b>	<b>24,500</b>
<b>Total financial investments</b>	<b>103,500</b>	<b>8,000</b>	<b>73,401</b>	<b>30,500</b>
<b>Total cash assets, cash equivalents and investments</b>	<b>133,442</b>	<b>8,000</b>	<b>96,250</b>	<b>30,500</b>

#### Material accounting policy information

Financial instruments are recognised initially on the date that the Council becomes party to the contractual provisions of the instrument. On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

#### Financial assets

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

#### Classification

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

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

Financial assets are not reclassified subsequent to their initial recognition.

#### Amortised cost

Assets measured at amortised cost are financial assets where:

- the business model is to hold assets to collect contractual cash flows, and
- the contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Council's financial assets measured at amortised cost comprise trade and other receivables, term deposits and cash and cash equivalents in the Statement of Financial Position.

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

## C1-2 Financial investments (continued)

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

### Financial assets through profit or loss

All financial assets not classified as measured at amortised cost or fair value through other comprehensive income as described above are measured at fair value through profit or loss.

Net gains or losses, including any interest or dividend income, are recognised in profit or loss.

Council's financial assets measured at fair value through profit or loss comprise investments of FRNs and NCDs in the Statement of Financial Position.

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

\$ '000	2025	2024
(a) Externally restricted cash, cash equivalents and investments		
<b>Total cash, cash equivalents and investments</b>	<b>141,442</b>	126,750
Less: Externally restricted cash, cash equivalents and investments	<u>(102,494)</u>	<u>(77,305)</u>
<b>Cash, cash equivalents and investments not subject to external restrictions</b>	<b>38,948</b>	49,445
<b>External restrictions</b>		
<b>External restrictions – included in liabilities</b>		
External restrictions included in cash, cash equivalents and investments above comprise:		
Other contributions (CRC & Transport )	1,998	1,982
Specific purpose unexpended grants – general fund	<u>3,192</u>	<u>7,937</u>
<b>External restrictions – included in liabilities</b>	<b>5,190</b>	9,919
<b>External restrictions – other</b>		
External restrictions included in cash, cash equivalents and investments above comprise:		
Developer contributions – general	52,366	43,496
North Sydney Olympic Pool redevelopment (External Loans & reserves)	27,548	12,166
Domestic waste management	15,544	11,241
Mainstreet levies	327	445
Stormwater management	84	–
Waste and sustainability improvement funds	–	38
Bradfield Park TfNSW Lease	650	–
Cammeray Park TfNSW Lease	<u>785</u>	<u>–</u>
<b>External restrictions – other</b>	<b>97,304</b>	67,386
<b>Total external restrictions</b>	<b>102,494</b>	77,305

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.

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

\$ '000	2025	2024
<b>(b) Internal allocations</b>		
<b>Internal allocations</b>		
At 30 June, Council has internally allocated funds to the following:		
Deposits, retentions and bonds	14,969	14,657
Employees leave entitlement	7,127	7,127
Project carry-forward balances	2,459	9,703
Community housing – capital purchases	1,010	960
Community housing – major maintenance	491	491
Financial Assistance Grant paid in advance	1,284	2,073
I.T. hardware and software	–	1,218
Income producing projects	498	498
Plant and vehicle replacement	2,922	2,387
<b>Total internal allocations</b>	<b>30,760</b>	<b>39,114</b>

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

## C1-4 Receivables

\$ '000	2025 Current	2025 Non-current	2024 Current	2024 Non-current
Rates and annual charges	1,811	738	2,062	556
Interest and extra charges	135	225	147	144
User charges and fees	1,525	–	1,548	–
Accrued revenues				
– Interest on investments	1,012	–	1,283	–
– Other income accruals	2,527	–	1,306	–
Government grants and subsidies	989	–	865	–
Net GST receivable	876	–	1,799	–
Outstanding infringements	1,281	–	1,292	–
Other debtors	5	24	1	70
<b>Total</b>	<b>10,161</b>	<b>987</b>	<b>10,303</b>	<b>770</b>
<b>Less: provision for impairment</b>				
User charges and fees	(315)	–	(334)	–
<b>Total provision for impairment – receivables</b>	<b>(315)</b>	<b>–</b>	<b>(334)</b>	<b>–</b>
<b>Total net receivables</b>	<b>9,846</b>	<b>987</b>	<b>9,969</b>	<b>770</b>

## Material accounting policy information

Receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment. Receivables are generally due for settlement within 14 days.

## Impairment

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

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

## C1-4 Receivables (continued)

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

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

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

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

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

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

The Council writes off a trade receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery.

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

Rates and annual charges outstanding are secured against the property.

## C1-5 Infrastructure, property, plant and equipment

By aggregated asset class <sup>1, 2</sup>	Asset movements during the reporting period																
	At 1 July 2024	At 30 June 2025															
\$ '000	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renews <sup>1</sup>	Additions new assets	Carrying disposals	Depreciation expense	Impairment loss / revaluation increments (reversals) in P/L	WP transfers	Adjustments and transfers	Transfers to properties	Revaluation increments to equity (ABR)	Revaluation increments to equity (ABR)	Gross carrying amount	Accumulated depreciation and impairment	Accumulated impairment	Net carrying amount
Capital work in progress	95,447	-	95,447	19,672	409	-	-	(1,325)	(5,890)	-	-	-	-	109,638	-	(1,325)	108,313
Plant and equipment	19,555	(13,962)	5,593	1,605	-	(154)	(1,898)	-	477	-	-	-	-	21,012	(15,389)	-	5,623
Office equipment	22,040	(20,734)	1,306	729	-	-	(820)	-	121	-	-	-	-	22,889	(21,553)	-	1,336
Furniture and fittings	9,156	(8,126)	1,030	33	-	-	(303)	-	-	-	-	-	-	9,190	(8,430)	-	760
<b>Land:</b>																	
-Operational land	303,530	-	303,530	-	-	-	-	-	-	(5,264)	(6,000)	-	80,675	372,941	-	-	372,941
-Community land	121,723	-	121,723	-	-	-	-	-	-	5,264	961	-	-	127,938	-	-	127,938
-Crown land	56,219	-	56,219	-	-	-	-	-	-	-	-	-	-	56,219	-	-	56,219
Land improvements – depreciable	10,061	(4,957)	5,104	263	-	-	(636)	-	-	-	-	-	-	10,325	(5,494)	-	4,831
<b>Infrastructure:</b>																	
-Buildings – non-specialised	36,303	(3,230)	33,073	-	-	-	(954)	-	-	-	-	-	-	36,303	(4,184)	-	32,119
-Buildings – specialised	262,366	(108,014)	154,352	365	-	-	(4,292)	-	235	-	199	-	-	263,165	(112,306)	-	150,859
-Other structures	1,146	(175)	971	-	-	-	(13)	-	-	-	-	-	-	1,147	(189)	-	958
-Roads	449,887	(143,575)	306,312	4,582	1,775	(685)	(7,007)	-	394	-	-	9,170	9,170	413,217	(98,676)	-	314,541
-Footpaths	155,039	(59,693)	95,346	3,171	335	(372)	(4,072)	-	1,195	-	-	13,263	13,263	155,620	(46,754)	-	108,866
-Stormwater drainage	270,451	(81,972)	188,479	1,743	415	-	(2,529)	-	323	-	-	(17,763)	(17,763)	247,247	(76,579)	-	170,668
-Swimming pools	7,547	(4,616)	2,931	-	-	-	(75)	-	-	-	-	-	-	7,547	(4,691)	-	2,856
-Other open space / recreational assets	40,209	(16,138)	24,071	941	12	-	(1,640)	-	329	-	-	(1,223)	(1,223)	33,434	(10,944)	-	22,490
-Other infrastructure	303,916	(99,571)	204,345	3,494	732	-	(4,238)	-	2,816	-	-	-	-	310,958	(103,809)	-	207,149
<b>Other assets:</b>																	
-Heritage collections	14,103	(5,817)	8,286	-	49	-	(121)	-	-	-	-	-	-	14,152	(5,938)	-	8,214
-Library books	1,982	(1,056)	926	336	-	-	(325)	-	-	-	-	-	-	1,951	(1,014)	-	937
<b>Total infrastructure, property, plant and equipment</b>	<b>2,180,680</b>	<b>(571,636)</b>	<b>1,609,044</b>	<b>36,934</b>	<b>3,727</b>	<b>(1,211)</b>	<b>(28,823)</b>	<b>(1,325)</b>	<b>-</b>	<b>(4,850)</b>	<b>103,108</b>	<b>(18,986)</b>	<b>103,108</b>	<b>2,214,893</b>	<b>(515,950)</b>	<b>(1,325)</b>	<b>1,697,618</b>

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

(2) Council leases 21 residential properties under long term leases (terms from 25 to 53 years) to Link Worth for the provision of social and affordable housing. Council retains ownership of the properties at the end of the leases. The net carrying amount of these properties as at 30 June 2025 included in the above amounts is, operational land \$49.4m and buildings non-specialised \$29.5m.

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

By aggregated asset class <sup>1</sup>	At 1 July 2023				Asset movements during the reporting period				At 30 June 2024			
	Gross carrying amount restated	Accumulated depreciation restated	Net carrying amount		Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Revaluation increments to equity (AFR)	Gross carrying amount restated	Accumulated depreciation restated	Net carrying amount
<b>\$ '000</b>												
Capital work in progress	50,242	-	50,242		4,901	-	-	(1,064)	-	95,447	-	95,447
Plant and equipment	18,863	(13,391)	5,492		-	(273)	(1,831)	-	-	19,555	(13,962)	5,593
Office equipment	21,669	(19,976)	1,693		-	(1)	(758)	-	-	22,040	(20,734)	1,306
Furniture and fittings	9,048	(7,710)	1,338		-	-	(416)	-	-	9,156	(8,126)	1,030
<b>Land:</b>												
- Operational land	303,530	-	303,530		-	-	-	-	-	303,530	-	303,530
- Community land	121,723	-	121,723		-	-	-	-	-	121,723	-	121,723
- Crown land	56,219	-	56,219		-	-	-	-	-	56,219	-	56,219
Land improvements – depreciable	9,938	(4,429)	5,509		110	-	(528)	4	-	10,061	(4,957)	5,104
<b>Infrastructure:</b>												
- Buildings – non-specialised	33,889	(2,085)	31,804		-	(33)	(920)	-	2,222	36,303	(3,230)	33,073
- Buildings – specialised	242,011	(95,696)	146,315		35	-	(4,128)	38	11,128	262,366	(108,014)	154,352
- Other structures	1,147	(162)	985		-	-	(14)	-	-	1,146	(175)	971
- Roads	427,846	(132,764)	295,082		660	(1,511)	(6,846)	150	12,558	449,887	(143,575)	306,312
- Footpaths	146,752	(53,604)	93,148		9	(375)	(3,904)	206	3,821	155,039	(59,693)	95,346
- Stormwater drainage	256,600	(76,184)	180,416		1,490	-	(2,408)	121	7,654	270,451	(81,972)	188,479
- Swimming pools	7,548	(4,542)	3,006		-	-	(75)	-	-	7,547	(4,616)	2,931
- Other open space/recreational assets	39,406	(14,529)	24,877		303	-	(1,609)	197	-	40,209	(16,138)	24,071
- Other infrastructure	299,972	(95,477)	204,495		92	-	(4,095)	332	-	303,916	(99,571)	204,345
<b>Other assets:</b>												
- Heritage collections	14,043	(5,697)	8,346		44	-	(120)	16	-	14,103	(5,817)	8,286
- Library books	2,013	(1,121)	892		359	-	(325)	-	-	1,982	(1,056)	926
<b>Total infrastructure, property, plant and equipment</b>	<b>2,062,479</b>	<b>(527,367)</b>	<b>1,535,112</b>		<b>59,119</b>	<b>(2,193)</b>	<b>(27,977)</b>	<b>-</b>	<b>37,383</b>	<b>2,180,680</b>	<b>(571,636)</b>	<b>1,609,044</b>

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

(2) Council leases 21 residential properties under long term leases (terms from 25 to 53 years) to Link Wentworth for the provision of social and affordable housing. Council retains ownership of the properties at the end of the leases. The Net carrying amount of these properties as at 30 June 2024 included in the above amounts is, operational land \$40m and buildings non-specialised \$30.4m.

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

### Material accounting policy information

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

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

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:

<b>Plant and equipment</b>	Years	<b>Buildings</b>	Years
Office equipment	3 to 10	Buildings	25 to 200
Computer equipment	3 to 8	Building components	
Furniture	5 to 10	Substructure	10 to 250
Vehicles	5	Superstructure	10 to 250
Other plant and equipment	5 to 10	Roof cladding	22 to 60
		Finishes	8 to 30
<b>Transportation assets</b>	Years	Fittings	10 to 30
Sealed roads: surface	18 to 40	Mechanical services	16 to 40
Sealed roads: structure	60 to 100	Other services	10 to 60
Sealed roads: formation	200		
Kerb and gutter	34 to 67	<b>Other sport and recreation assets</b>	Years
Footpaths	10 to 60	Playgrounds	15
Traffic facilities	70	Sports lighting	55
Street furniture	15 to 90	Park furniture	15 to 100
Bus shelters	50	Sport and fitness	5 to 60
		Irrigation and subsurface drainage	25
<b>Stormwater drainage assets</b>	Years	Swimming pools	20 to 200
Drainage pipes	70 to 100		
Drainage pits	80	<b>Depreciable land improvements</b>	Years
Culverts	70 to 100	Depreciable land improvements	5 to 100
Gross pollutant traps	40 to 50		
		<b>Other</b>	Years
<b>Other infrastructure</b>	Years	Other structures	25 to 50
Lighting	20 to 35	Library collection	5
Seawalls	80 to 120	Heritage collection	10 to 100
Marine structures	50 to 100		
Fences	35 to 80		
Retaining walls	90		

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

#### Land under roads

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

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

#### Crown reserves

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

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

## C1-6 Investment properties

## Owned investment property

\$ '000	2025	2024
<b>At fair value</b>		
Opening balance at 1 July	53,698	56,047
Capitalised subsequent expenditure	–	333
Net gain/(loss) from fair value adjustments	(387)	(2,682)
Transfers from/(to) owner-occupied property (Note C1-5)	4,850	–
<b>Closing balance at 30 June</b>	<b>58,161</b>	<b>53,698</b>

**Material accounting policy information**

Investment property, principally comprising freehold office buildings, is held for long-term rental yields and is not occupied by the Council.

## C2 Leasing activities

### C2-1 Council as a lessee

Council does not have any material lease contracts over land and buildings, machinery or IT equipment.

#### Waste and recycling collection contract

On 1 July 2019, Council entered into a seven (7) year contract with URM Environmental Services Pty Ltd to provide the waste and recycling collection service.

Embedded within the contract is the lease of eight (8) garbage collection trucks dedicated specifically to the service. Under the terms of the contract, Council has the right to obtain substantially all of the economic benefits from these vehicles for the duration of the contract. This results in a right of use asset for Council. Information relating to the right of use asset and associated balances and transactions is provided below.

#### Extension options

The waste and recycling collection contract contains an option to extend by a further three (3) years to provide a degree of flexibility and certainty to Council's operations. The extension is at Council's discretion.

At reporting date, Council assesses if it is reasonably certain that the extension option will be exercised. At 30 June 2025, it is considered reasonably certain that the option will be exercised and the information below has been prepared on that assumption.

#### (a) Right of use assets

\$ '000	Waste Disposal Contract
<b>2025</b>	
Opening balance at 1 July	1,314
Depreciation charge	(263)
<b>Balance at 30 June</b>	<b>1,051</b>
<b>2024</b>	
Opening balance at 1 July	1,576
Depreciation charge	(263)
Other movement	1
<b>Balance at 30 June</b>	<b>1,314</b>

#### (b) Lease liabilities

\$ '000	2025 Current	2025 Non-current	2024 Current	2024 Non-current
Lease liabilities	303	843	303	1,109
<b>Total lease liabilities</b>	<b>303</b>	<b>843</b>	<b>303</b>	<b>1,109</b>

## C2-1 Council as a lessee (continued)

## (c) (i) The maturity analysis

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

\$ '000	< 1 year	1 – 5 years	> 5 years	Total	Total per Statement of Financial Position
<b>2025</b>					
Cash flows	303	908	–	1,211	1,146
<b>2024</b>					
Cash flows	303	1,211	–	1,514	1,412

## (d) Income Statement

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

\$ '000	2025	2024
Interest on lease liabilities	37	45
Depreciation of right of use assets	263	263
	<b>300</b>	<b>308</b>

## (e) Statement of Cash Flows

	2025	2024
Total cash outflow for leases (principal and interest)	303	303
	<b>303</b>	<b>303</b>

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

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

- land beautification
- dinghy storage
- boat ramps and jetties

The leases are generally between 1 and 5 years and require payments of a maximum amount of \$5,000 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.

**Exceptions to Lease Accounting**

Council has estimated the standalone price of the right of use asset obtained from the waste collection contract. In making this estimate Council has maximised the use of observable information

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. 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.

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## C2-2 Council as a lessor

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### Operating leases

Council leases out a number of properties to commercial tenants and community groups as well as vehicles to Council employees. These leases have been classified as operating leases for financial reporting purposes and the assets are included as investment property (refer Note C1-9) and IPP&E (refer in this note part (v) below) in the Statement of Financial Position.

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

\$ '000	2025	2024
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#### (i) Assets held as investment property

Investment property operating leases relate to properties leased to commercial tenants.

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)	3,695	3,735
<b>Total income relating to operating leases for investment property assets</b>	<b>3,695</b>	<b>3,735</b>

#### Operating lease expenses

Direct operating expenses that generated rental income	1,176	1,397
<b>Total expenses relating to operating leases</b>	<b>1,176</b>	<b>1,397</b>

#### (ii) Assets held as property, plant and equipment

PPE operating leases relate to vehicles leased to eligible employees and facilities leased to community groups.

Lease income (excluding variable lease payments not dependent on an index or rate)	1,816	1,855
<b>Total income relating to operating leases for Council assets</b>	<b>1,816</b>	<b>1,855</b>

## C2-2 Council as a lessor (continued)

## Reconciliation of IPPE assets leased out as operating leases

\$ '000	Plant & Equipment 2025	Plant & Equipment 2024
<b>Opening balance as at 1 July</b>	<b>1,894</b>	1,653
Additions renewals	382	1,036
Carrying value of disposals	(129)	(252)
Depreciation expense	(608)	(543)
<b>Closing balance as at 30 June</b>	<b>1,539</b>	1,894

\$ '000	2025	2024
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## (iii) Maturity analysis of contractual lease income

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

< 1 year	4,045	4,510
1–2 years	2,936	3,867
2–3 years	2,443	2,788
3–4 years	1,860	2,335
4–5 years	1,496	1,818
> 5 years	7,697	9,504
<b>Total undiscounted lease payments to be received</b>	<b>20,477</b>	24,822

### C3 Liabilities of Council

#### C3-1 Payables

\$ '000	2025		2024	2024
	Current	Non-current	Current	Non-current
Prepaid rates	611	–	705	–
Goods and services	9,066	–	13,708	–
Accrued expenses:				
– Borrowings	657	–	239	–
– Salaries and wages	1,569	–	2,100	–
– Other expenditure accruals	610	–	754	–
Security bonds, deposits and retentions	14,970	–	14,657	–
Other	513	–	670	–
<b>Total payables</b>	<b>27,996</b>	<b>–</b>	<b>32,833</b>	<b>–</b>

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

\$ '000	2025	2024
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	10,249	11,726
<b>Total payables</b>	<b>10,249</b>	<b>11,726</b>

#### 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	2025 Current	2025 Non-current	2024 Current	2024 Non-current
<b>Grants and contributions received in advance:</b>					
Unexpended capital grants (to construct Council controlled assets) <sup>i</sup>	(i)	3,102	-	5,894	-
Unexpended operating grants (received prior to performance obligation being satisfied) <sup>ii</sup>	(ii)	91	-	141	-
Unexpended operating contributions (received prior to performance obligation being satisfied)	(ii)	79	-	91	-
<b>Total grants received in advance</b>		<b>3,272</b>	<b>-</b>	<b>6,126</b>	<b>-</b>
<b>User fees and charges received in advance:</b>					
DA Compliance Levy <sup>iii</sup>	(iii)	243	-	243	-
Hoarding Permit fees	(iii)	117	-	253	-
Outdoor Dining fees	(iii)	66	-	82	-
Work Zone Permit fees	(iii)	299	-	1,197	-
Rental income - investment properties	(iii)	370	-	132	-
<b>Total user fees and charges received in advance</b>		<b>1,095</b>	<b>-</b>	<b>1,907</b>	<b>-</b>
<b>Total contract liabilities</b>		<b>4,367</b>	<b>-</b>	<b>8,033</b>	<b>-</b>

(i) Council has received grants from both the Commonwealth and State Governments to fund a number of infrastructure upgrade or renewal projects. The funds received are under an enforceable contract which require Council to construct identified assets 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 and contributions received prior to the revenue recognition criteria in AASB 15 being satisfied as the performance obligations are ongoing.

(iii) The contract liability relates to user charges and fees received in advance prior to the revenue recognition criteria in AASB 15 being satisfied as the performance obligations are ongoing.

## C3-2 Contract Liabilities (continued)

## Revenue recognised that was included in the contract liability balance at the beginning of the period

\$ '000	2025	2024
<b>Grants and contributions received in advance:</b>		
Capital grants (to construct Council controlled assets)	1,265	2,077
Operating grants (received prior to performance obligation being satisfied)	150	378
Operating contributions (received prior to performance obligation being satisfied)	91	144
<b>User fees and charges received in advance:</b>		
Hoarding Permit fees	253	167
Outdoor Dining fees	78	62
Work Zone Permit fees	1,197	591
Rental income - investment properties	122	229
Other	-	418
<b>Total revenue recognised that was included in the contract liability balance at the beginning of the period</b>	<b>3,156</b>	<b>4,066</b>

## C3-3 Borrowings

\$ '000	2025		2024	2024
	Current	Non-current	Current	Non-current
Loans – secured <sup>1,2</sup>	3,784	46,794	2,091	31,349
<b>Total borrowings</b>	<b>3,784</b>	<b>46,794</b>	<b>2,091</b>	<b>31,349</b>

(1) Loans are secured over the general rating income of Council.

Disclosures on liability interest rate risk exposures, fair value disclosures and security can be found in Note D1-1.

(2) During the current and prior year there were no defaults or breaches of any of the loans.

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

\$ '000	2024		Non-cash movements				2025
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	33,440	17,138	-	-	-	-	50,578
Lease liability (Note C2-1)	1,412	(266)	-	-	-	-	1,146
<b>Total liabilities from financing activities</b>	<b>34,852</b>	<b>16,872</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51,724</b>

\$ '000	2023		Non-cash movements				2024
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	35,446	(2,006)	-	-	-	-	33,440
Lease liability (Note C2-1)	1,670	(258)	-	-	-	-	1,412
<b>Total liabilities from financing activities</b>	<b>37,116</b>	<b>(2,264)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,852</b>

## (b) Financing arrangements

\$ '000	2025	2024
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**Total facilities**

Total financing facilities available to Council at the reporting date are:

– Bank overdraft facilities <sup>1</sup>	500	500
– Credit cards/purchase cards	344	350
– Borrowings Facilities	70,500	40,500
<b>Total financing arrangements</b>	<b>71,344</b>	<b>41,350</b>

**Drawn facilities**

Financing facilities drawn down at the reporting date are:

– Credit cards/purchase cards	24	16
– Borrowings Facilities	60,500	40,500
<b>Total drawn financing arrangements</b>	<b>60,524</b>	<b>40,516</b>

**Undrawn facilities**

Undrawn financing facilities available to Council at the reporting date are:

– Bank overdraft facilities	500	500
– Credit cards/purchase cards	320	334
– Borrowings Facilities	10,000	-
<b>Total undrawn financing arrangements</b>	<b>10,820</b>	<b>834</b>

(1) The bank overdraft facility may be drawn at any time and may be terminated by the bank subject to the notice period in accordance with the terms and conditions of the facility.

### C3-4 Employee benefit provisions

\$ '000	2025		2024	
	Current	Non-current	Current	Non-current
Annual leave	4,301	–	4,500	–
Sick leave	3	–	6	–
Long service leave	7,611	746	7,339	574
Gratuities	1,058	583	1,105	580
Other leave – RDO's	174	–	150	–
<b>Total employee benefit provisions</b>	<b>13,147</b>	<b>1,329</b>	<b>13,100</b>	<b>1,154</b>

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

\$ '000	2025	2024
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	6,253	6,828
	<b>6,253</b>	<b>6,828</b>

#### Material accounting policy information

##### Long-term employee benefit obligations

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

##### On-costs

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

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

## C4 Reserves

### C4-1 Nature and purpose of reserves

#### IPPE Revaluation Surplus

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

## D Risks and accounting uncertainties

### D1-1 Risks relating to financial instruments held

Council's activities expose it to a variety of financial risks including **(a)** market risk, **(b)** credit risk and **(c)** liquidity risk.

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 team under policies approved by the Council.

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

Fair value is determined as follows:

- **Cash and cash equivalents, receivables, payables** – are estimated to be the carrying value that approximates market value.
- **Borrowings and held-to-maturity investments** – are based upon estimated future cash flows discounted by the current 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) '**available-for-sale**' – 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 team 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 its 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:

- **Market (Interest rate) risk** – the risk that movements in interest rates could affect returns.
- **Liquidity risk** – the risk that Council will not be able to pay its debts as and when they fall due.
- **Credit risk** – the risk that 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	2025	2024
The impact on the result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date.		
Impact of a 1% movement in interest rates		
– Equity / Income Statement	1,418	1,271
Impact of a 10% movement in price of investments		
– Equity / Income Statement	–	140

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

### (b) Credit risk

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

Council manages the credit risk associated with these receivables by monitoring outstanding debt and employing stringent debt recovery procedures.

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

Council makes suitable provision for doubtful receivables as required. There are no material receivables that have been subjected to a re-negotiation of repayment terms.

#### Credit risk profile

##### Receivables – rates and annual charges

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

\$ '000	Not yet overdue	overdue rates and annual charges		Total
		< 5 years	≥ 5 years	
<b>2025</b>				
Gross carrying amount	605	1,944	–	2,549
<b>2024</b>				
Gross carrying amount	2,177	174	267	2,618

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

**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	Overdue debts				Total
		0 - 30 days	31 - 60 days	61 - 90 days	> 91 days	
<b>2025</b>						
Gross carrying amount	6,182	1,005	541	525	346	8,599
Expected loss rate (%)	0.00%	0.00%	10.12%	20.07%	44.64%	3.66%
<b>ECL provision</b>	<b>–</b>	<b>–</b>	<b>55</b>	<b>105</b>	<b>154</b>	<b>314</b>
<b>2024</b>						
Gross carrying amount	7,801	30	55	184	385	8,455
Expected loss rate (%)	0.00%	0.00%	26.23%	35.18%	38.59%	2.69%
<b>ECL provision</b>	<b>–</b>	<b>–</b>	<b>14</b>	<b>65</b>	<b>149</b>	<b>228</b>

**(c) Liquidity risk <sup>1</sup>**

Payables, lease liabilities and borrowings are subject to liquidity risk, i.e. 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 maintaining an adequate cash buffer.

Payment terms can (in extenuating circumstances) also be extended and overdraft facilities utilised as required.

Borrowings are also subject to interest rate risk, i.e. the risk that movements in interest rates could adversely affect funding costs and debt servicing requirements. Council manages this risk through diversification of borrowing types, maturities and interest rate structures. Both of Councils loans were negotiated at a fixed interest rate for their entire terms. 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 and therefore the balances in the table may not equal the balances in the Statement of Financial Position due to the effect of discounting.

\$ '000	Weighted average interest rate	Subject to no maturity	payable in:			Total cash outflows	Actual carrying values
			≤ 1 Year	1 - 5 Years	> 5 Years		
<b>2025</b>							
Payables	0.00%	14,970	13,026	–	–	27,996	27,996
Borrowings	4.62%	–	3,784	14,905	31,889	50,578	50,578
<b>Total financial liabilities</b>		<b>14,970</b>	<b>16,810</b>	<b>14,905</b>	<b>31,889</b>	<b>78,574</b>	<b>78,574</b>
<b>2024</b>							
Payables	0.00%	14,657	13,593	–	–	28,250	32,833
Borrowings	4.21%	–	3,473	13,023	30,088	46,584	33,440
<b>Total financial liabilities</b>		<b>14,657</b>	<b>17,066</b>	<b>13,023</b>	<b>30,088</b>	<b>74,834</b>	<b>66,273</b>

(1) A separate maturity analysis of lease liabilities is at Note 14. Leases

## 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 class held at fair value by North Sydney Council.

\$ '000	Notes	Fair value measurement hierarchy					
		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2025	2024	2025	2024	2025	2024
<b>Recurring fair value measurements</b>							
<b>Financial assets</b>							
Financial investments	C1-2						
At fair value through profit or loss		6,000	10,401	–	–	6,000	10,401
<b>Total financial assets</b>		<b>6,000</b>	<b>10,401</b>	<b>–</b>	<b>–</b>	<b>6,000</b>	<b>10,401</b>
<b>Investment property</b>							
Investment properties	C1-6	58,161	53,698	–	–	58,161	53,698
<b>Total investment property</b>		<b>58,161</b>	<b>53,698</b>	<b>–</b>	<b>–</b>	<b>58,161</b>	<b>53,698</b>
<b>Infrastructure, property, plant and equipment</b>							
	C1-5						
Plant and equipment		–	–	5,623	5,593	5,623	5,593
Office equipment		–	–	1,336	1,306	1,336	1,306
Furniture and fittings		–	–	760	1,030	760	1,030
Operational land		236,181	24,425	136,760	279,105	372,941	303,530
Community land		–	–	127,938	121,723	127,938	121,723
Crown land		–	–	56,219	56,219	56,219	56,219
Land improvements – depreciable		–	–	4,831	5,104	4,831	5,104
Buildings – non-specialised		1,209	1,247	30,910	31,826	32,119	33,073
Buildings – specialised		8,220	8,938	142,639	145,414	150,859	154,352
Other structures		–	–	958	971	958	971
Roads		–	–	314,541	306,312	314,541	306,312
Footpaths		–	–	108,866	95,346	108,866	95,346
Stormwater drainage		–	–	170,667	188,479	170,667	188,479
Swimming pools		–	–	2,856	2,931	2,856	2,931
Other open space/recreation assets		–	–	22,490	24,071	22,490	24,071
Other infrastructure assets		–	–	207,149	204,345	207,149	204,345
Heritage collections		–	–	8,214	8,286	8,214	8,286
Library books		–	–	937	926	937	926
<b>Total infrastructure, property, plant and equipment</b>		<b>245,610</b>	<b>34,610</b>	<b>1,343,694</b>	<b>1,478,987</b>	<b>1,589,304</b>	<b>1,513,597</b>

## D2-1 Fair value measurement (continued)

### Transfers between level 1 and level 2 fair value hierarchies

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 (i.e. level 1 inputs) Council instead utilises a spread of both observable inputs (level 2 inputs) and unobservable inputs (level 3 inputs).

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

#### Investment property

The market approach using Level 2 inputs was used to value Council's investment properties. The level 2 inputs used were quoted prices for similar assets in active markets and comparison of rate per square metre of floor area.

The 2025 revaluations were based on assessments made by independent valuers. There has been no change to the valuation process during the reporting period.

#### Infrastructure, property, plant and equipment (IPPE)

The market approach using Level 2 inputs was used to value selected buildings and operational land. The level 2 inputs used were quoted prices for similar assets in active markets and comparison of rates per square metre of floor area.

The following table summarises the quantitative information relating to significant unobservable inputs used in deriving the various Level 3 asset class fair values.

Class	Valuation Technique	Unobservable Inputs
Plant & Equipment, Office Equipment, Furniture & Fittings	Cost approach	Depreciated historic cost and useful life.
Operational Land	Market approach	Price per square metre from sales evidence available, planning and other constraints on development and the potential for alternative use.
Community Land	Land values obtained from the NSW Valuer-General	Land value, land area and level of restriction.
Land Improvements - depreciable	Cost approach	Unit rates, useful life, remaining life and residual value.
Buildings - non-specialised	Cost approach	Current replacement cost of modern equivalent asset using componentisation, asset condition, useful life and residual value.
Buildings - specialised	Cost approach	Current replacement cost of modern equivalent asset using componentisation, asset condition, useful life and residual value.
Other Structures	Cost approach	Current replacement cost of modern equivalent asset, useful life, remaining life and residual value.
Roads	Cost approach	Unit rates, useful life, remaining life.
Footpaths	Cost approach	Unit rates, useful life, remaining life.
Stormwater Drainage	Cost approach	Unit rates, useful life, remaining life.

## D2-1 Fair value measurement (continued)

Swimming Pools	Cost approach	Current replacement cost of modern equivalent asset using componentisation, asset condition, useful life and residual value.
Open Space/Recreation Assets	Cost approach	Unit rates, useful life, remaining life and residual value.
Other Infrastructure Assets	Cost approach	Unit rates, useful life, remaining life and residual value.
Heritage Collections	Cost approach	Current replacement cost, useful life, remaining life and residual value.
Library Books	Cost approach	Depreciated historic cost and useful life.

## D2-1 Fair value measurement (continued)

### Reconciliation of Movements

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

	2025	2024
	\$'000	\$'000
<b>Balance as at 1 July</b>	1,478,987	1,449,305
Total gains or losses for the period		
Recognised in profit and loss - realised (refer to Note B3-4 and B4-1)	-28,944	(28,941)
Recognised in other comprehensive income - revaluation surplus	89,949	37,383
Other Movements		
Purchases	26,470	21,514
Sales	-154	(274)
Transfers into Level 3	0	0
Transfers out of Level 3	-222,614	0
Other movements	0	0
Balances as at 30 June	1,343,694	1,478,987

### Highest and best use

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

## D3-1 Contingencies

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

### LIABILITIES NOT RECOGNISED

#### 1. Guarantees

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

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

- Assets are not segregated within the sub-group according to the employees of each sponsoring employer.
- The contribution rates have been the same for all sponsoring employers, i.e. 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.

### D3-1 Contingencies (continued)

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 to which they are not borne by members).

(a) A description of the funding arrangements, including the method used to determine the entity's rate of contributions and any minimum funding requirements.

Pooled Employers are required to pay future service employer contributions and past service employer contributions to the Fund. The future service employer contributions were determined using the new entrant rate method under which a contribution rate sufficient to fund the total benefits over the working life-time of a typical new entrant is calculated. The current 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% of salary
Division D	1.64 times member contributions

\* For 180 point members, employers were required to contribute 9.5% of salaries for the year ending 30 June 2025 to these members' accumulation accounts in line with current level of SG contributions, which are paid in addition to members' defined benefits.

The past service contribution for each Pooled Employer is a share of the total past service contributions of **\$20.0** million per annum for **1 January 2022 to 31 December 2024**, apportioned according to each employer's share of the accrued liabilities as at 30 June. These past service contributions are used to maintain the adequacy of the funding position for the accrued liabilities.

The adequacy of contributions is assessed at each triennial actuarial investigation and monitored annually between triennials.

(b) Description of the extent to which Council can be liable to the plan for other 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.

(c) description of any agreed allocation of a deficit or surplus on:

(i) wind-up of the plan

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

(ii) the entity's withdrawal from the plan

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

The amount of employer contributions to the defined benefit section of the Fund and recognised as an expense for the year ending 30 June 2025 was **\$348,154.30**. The last formal valuation of the Fund was undertaken by the Fund Actuary, **Richard Boyfield FIAA as at 30 June 2024**.

Council's expected contribution to the plan for the next annual reporting period is **\$80,390.30**.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2025 is:

Defined Benefit reserves only *	\$millions	Asset Coverage
Assets	2,197.6	
Past Service Liabilities	2,092.0	105.0%

## D3-1 Contingencies (continued)

<b>Vested Benefits</b>	<b>2,130.4</b>	<b>103.2%</b>
------------------------	----------------	---------------

\* excluding other accumulation accounts and reserves in both assets and liabilities.

Council's share of the 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	<b>6.0% per annum</b>
Salary inflation	<b>3.5% per annum</b>
Increase in CPI	<b>2.5% per annum</b>

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 of 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 2025**.

**(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.

**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, it has not been possible to establish reliable estimates of the value of any potential liability (and subsequent land asset) from such potential acquisitions.

**(iii) Legal Claims**

Council is the planning authority for its area under the Environmental Planning and Assessment Act 1979. Pursuant to that Act, certain persons dissatisfied by a planning decision of the Council may appeal to the Land and Environment Court. It is the Court's normal practice in Class 1 proceedings that parties bear their own legal costs. In Class 4 proceedings, costs usually follow the event.

As at 30 June 2025, there were **twelve (12)** Land and Environment Court matters and no NSW Civil and Administrative Tribunal matters ongoing. All known costs have been recognised but the amount of further costs are unknown until the appeals are determined.

Icon, the construction contractor, has commenced legal proceedings against Council seeking damages of \$28 million and an extension of time for completion of the project. The claim relates to alleged design changes to the roof structure made by the project architects and engineering consultants, which Icon asserts have resulted in additional costs and delays. The matter is currently subject to litigation, and the financial effect, if any, cannot be reliably estimated as at 30 June 2025.

## 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 KMP for North Sydney Council are the Mayor, Councillors, Chief Executive Officer, Director Corporate Services, Director Planning & Environment and Director Open Space & Infrastructure.

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

\$ '000	2025	2024
<b>Compensation:</b>		
Short-term benefits (salaries, Mayoral Allowance, Councillors fees)	1,640	1,656
Post-employment benefits (superannuation)	209	179
Other long-term benefits (increase in employee leave entitlements)	49	151
Termination Benefits	–	203
<b>Total</b>	<b>1,898</b>	<b>2,189</b>

#### E1-2 Councillor and Mayoral fees and associated expenses

The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:

Mayoral fee	77	73
Councillors' fees	275	277
Other Councillors' expenses (including Mayor)	189	106
<b>Total</b>	<b>541</b>	<b>456</b>

## E2 Other relationships

### E2-1 Audit fees

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:

Audit and review of financial statements	129	125
<b>Total Auditor-General remuneration</b>	<b>129</b>	<b>125</b>

## F Other matters

### F1-1 Statement of Cash Flows information

#### Reconciliation of Operating Result

\$ '000	2025	2024
<b>Net operating result from Income Statement</b>	<b>15,177</b>	13,053
<b>Add / (less) non-cash items:</b>		
Depreciation and amortisation	<b>29,086</b>	28,240
(Gain) / loss on disposal of assets	<b>883</b>	1,304
Losses/(gains) recognised on fair value re-measurements through the P&L:		
– Investments classified as 'at fair value' or 'held for trading'	<b>2</b>	(5)
– Investment property	<b>387</b>	2,682
– Revaluation decrements / impairments of IPP&E direct to P&L	<b>1,325</b>	–
Share of net (profits)/losses of associates/joint ventures using the equity method	<b>(9)</b>	–
<b>Movements in operating assets and liabilities and other cash items:</b>		
(Increase) / decrease of receivables	<b>(75)</b>	923
Increase / (decrease) in provision for impairment of receivables	<b>(19)</b>	(419)
(Increase) / decrease of inventories	<b>27</b>	9
(Increase) / decrease of other current assets	<b>(348)</b>	(49)
Increase / (decrease) in payables	<b>(4,642)</b>	5,379
Increase / (decrease) in accrued interest payable	<b>418</b>	(15)
Increase / (decrease) in other accrued expenses payable	<b>(675)</b>	(851)
Increase / (decrease) in other liabilities	<b>62</b>	1,507
Increase / (decrease) in contract liabilities	<b>(3,666)</b>	(3,647)
Increase / (decrease) in employee benefit provision	<b>222</b>	14
<b>Net cash flows from operating activities</b>	<b>38,155</b>	48,125

## F2-1 Commitments

### Capital commitments (exclusive of GST)

\$ '000	2025	2024
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
<b>Property, plant and equipment</b>		
Buildings	34	253
Infrastructure	1,566	4,107
Library books	41	39
Other structures	10	361
North Sydney Olympic Pool Redevelopment	8,714	21,975
Plant and equipment	515	893
<b>Total commitments</b>	<b>10,880</b>	<b>27,628</b>
<b>These expenditures are payable as follows:</b>		
Within the next year	10,880	27,628
<b>Total payable</b>	<b>10,880</b>	<b>27,628</b>

### Details of capital commitments

Council has committed to the redevelopment of the North Sydney Olympic Pool complex, Infrastructure Capital works in Neutral Bay and various Parks, purchase of Plant and Equipment.

### F3-1 Events occurring after the reporting date

---

In June 2025, Council received approval for an additional \$10 million loan from TCorp to fund the increasing construction costs of the North Sydney Olympic Pool redevelopment. The loan had not been drawn as at 30 June 2025 and remained undrawn at the date of this report.

## F4 Statement of developer contributions

## F4-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2024	Contributions received during the year		Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2025	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land					
Active Transport	-	6	-	-	(215)	209	-	(399)
Administration	1,106	79	-	49	-	-	1,234	-
Affordable Housing	1,052	-	-	47	-	-	1,099	-
Community facilities	4,134	563	-	184	(15)	-	4,866	-
Open Space and Recreation	7,969	4,815	-	355	(507)	(209)	12,423	399
Public Domain	12,217	4	-	543	-	-	12,764	-
<b>S7.11 contributions – under a plan</b>	<b>26,478</b>	<b>5,467</b>	<b>-</b>	<b>1,178</b>	<b>(737)</b>	<b>-</b>	<b>32,386</b>	<b>-</b>
<b>S7.12 levies – under a plan</b>	<b>6,311</b>	<b>2,106</b>	<b>-</b>	<b>280</b>	<b>-</b>	<b>-</b>	<b>8,697</b>	<b>-</b>
<b>Total S7.11 and S7.12 revenue under plans</b>	<b>32,789</b>	<b>7,573</b>	<b>-</b>	<b>1,458</b>	<b>(737)</b>	<b>-</b>	<b>41,083</b>	<b>-</b>
S7.4 planning agreements	10,707	1,681	-	476	(1,581)	-	11,283	-
<b>Total contributions</b>	<b>43,496</b>	<b>9,254</b>	<b>-</b>	<b>1,934</b>	<b>(2,318)</b>	<b>-</b>	<b>52,366</b>	<b>-</b>

Under the *Environmental Planning and Assessment Act 1979*, local infrastructure contributions, also known as developer contributions, are charged by councils when new development occurs. They help fund infrastructure like parks, community facilities, local roads, footpaths, stormwater drainage and traffic management. 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.

## F4-2 Developer contributions by plan

\$ '000	Opening balance at 1 July 2024	Contributions received during the year		Non-cash Other	Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2025	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land						
<b>S7.11 contributions – under a plan</b>									
<b>NORTH SYDNEY PLAN 2004</b>									
Affordable Housing	1,052	-	-	-	47	-	-	1,099	-
<b>Total</b>	<b>1,052</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>47</b>	<b>-</b>	<b>-</b>	<b>1,099</b>	<b>-</b>
<b>NORTH SYDNEY PLAN 2020</b>									
Active transport	-	6	-	-	-	(215)	209	-	(399)
Administration	1,106	79	-	-	49	-	-	1,234	-
Community facilities	4,134	563	-	-	184	(15)	-	4,866	-
Open space and recreation	7,969	4,815	-	-	355	(507)	(209)	12,423	399
Public Domain	12,217	4	-	-	543	-	-	12,764	-
<b>Total</b>	<b>25,426</b>	<b>5,467</b>	<b>-</b>	<b>-</b>	<b>1,131</b>	<b>(737)</b>	<b>-</b>	<b>31,287</b>	<b>-</b>
<b>S7.12 Levies – under a plan</b>									
<b>NORTH SYDNEY PLAN 2020</b>									
Other	6,311	2,106	-	-	280	-	-	8,697	-
<b>Total</b>	<b>6,311</b>	<b>2,106</b>	<b>-</b>	<b>-</b>	<b>280</b>	<b>-</b>	<b>-</b>	<b>8,697</b>	<b>-</b>

End of the audited financial statements



## INDEPENDENT AUDITOR'S REPORT

### Report on the general purpose financial statements

#### North Sydney Council

To the Councillors of North Sydney Council

#### Opinion

I have audited the accompanying financial statements of North Sydney 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 2025, the Statement of Financial Position as at 30 June 2025, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including material accounting policy information and other explanatory information.

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 the Division
  - are, in all material respects, consistent with the Council's accounting records
  - present fairly, in all material respects, the financial position of the Council as at 30 June 2025, 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 2025 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](http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf). The description forms part of my auditor's report.

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

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



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

15 October 2025  
SYDNEY



Cr Zoë Baker  
Mayor  
North Sydney Council  
PO Box 12  
NORTH SYDNEY NSW 2059

Contact: Karen Taylor  
Phone no: 9275 7311  
Our ref: FA1771

15 October 2025

Dear Mayor

**Report on the Conduct of the Audit  
for the year ended 30 June 2025  
North Sydney Council**

I have audited the general purpose financial statements (GPFS) of the North Sydney Council (the Council) for the year ended 30 June 2025 as required by section 415 of the *Local Government Act 1993* (the Act).

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

My audit procedures did not identify any instances of material non-compliance with the financial reporting requirements in Chapter 13, Part 3, Division 2 of the LG Act and the associated regulation or a material deficiency in the Council's accounting records or financial statements. The Council's:

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

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2025 is issued in accordance with section 417 of the Act. The Report:

- must address the specific matters outlined in the Local Government Code of Accounting Practice and Financial Reporting 2024–25
- may include statements, comments and recommendations that I consider to be appropriate based on the conduct of the audit of the GPFS.

This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

## INCOME STATEMENT

### Financial performance

	2025	2024	Variance
	\$m	\$m	%
Rates and annual charges revenue	79.8	75.6	↑ 5.6
Grants and contributions provided for operating purposes revenue	4.9	5.5	↓ 10.9
Grants and contributions provided for capital purposes revenue	13.9	16.7	↓ 16.8
Operating result from continuing operations	15.2	13.1	↑ 16.0
Net Operating result for the year before grants and contributions provided for capital purposes	1.3	(3.6)	↑ 136.1

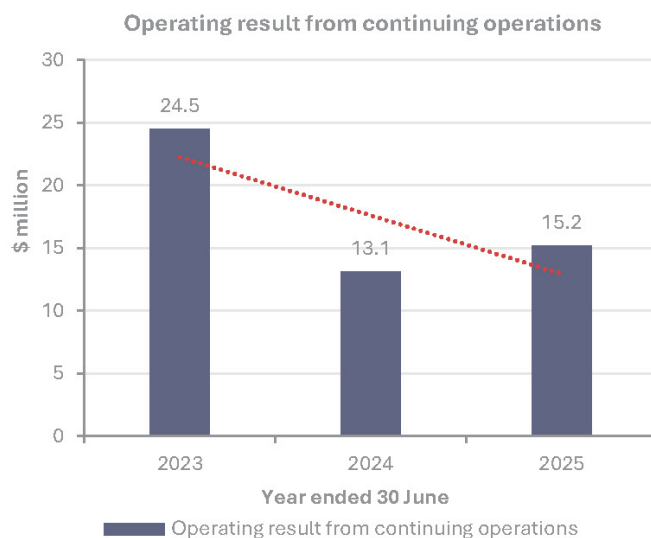
### Operating result from continuing operations

This graph shows the operating result from continuing operations for the current and prior two financial years.

Council's operating result from continuing operations for the year was \$2.1 million higher than the 2023–24 result. This was mainly due to:

- income increased by \$2.9 million because of increases in rates and annual charges and other revenue
- expenditure decreased by \$1.4 million.
- Depreciation, amortisation and impairment of non-financial assets expense (\$30.4 million) increasing by \$2.2 million (7.7 per cent) due to growth in infrastructure, property, plant and equipment (IPPE).

The net operating result for the year before grants and contributions provided for capital purposes was \$1.3 million. Refer to 'Grants and contributions revenue' below for details.



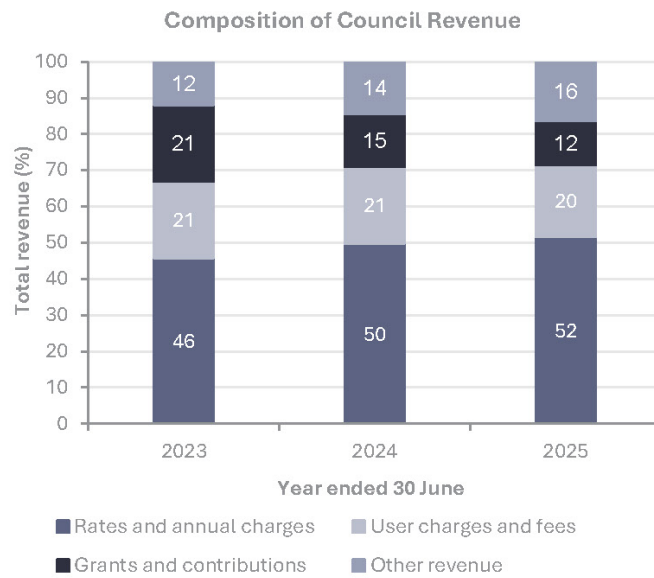
## Income

### Council revenue

This graph shows the composition of Council's revenue recognised for the current and prior two financial years.

Council revenue (\$154.6 million) increased by \$2.9 million (1.9 per cent) in 2024–25 due to:

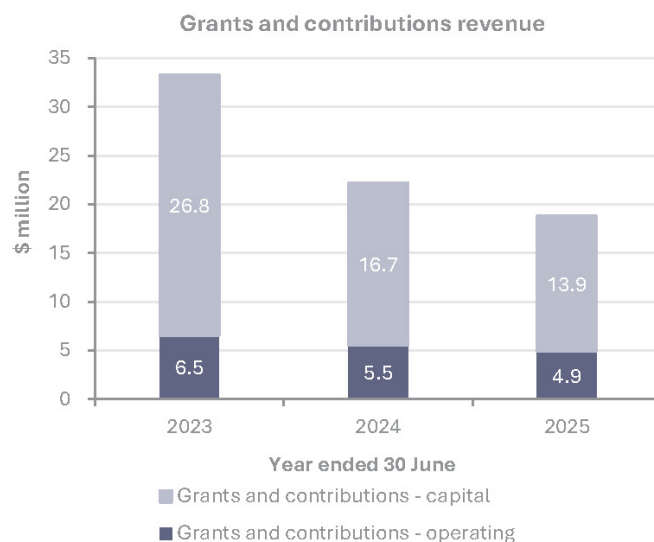
- rates and annual charges revenue (\$79.8 million) which increased by \$4.3 million (5.6 per cent) due to rate peg increase of 5 per cent
- other revenue (\$25.2 million) which increased by \$3.4 million (15.7 per cent)
- grants and contributions revenue (\$18.8 million) which decreased by \$3.4 million (15.2 per cent) – see additional details below.



### Grants and contributions revenue

This graph shows the amount of grants and contributions revenue recognised for the current and prior two financial years.

Grants and contributions revenue (\$18.8 million) decreased by \$3.4 million (15.2 per cent) in 2024–25 due to a \$1.9 million decrease in grants and non-developer contributions and a \$1.4 million decrease in developer contributions recognised during the year. These grants and contributions will fluctuate year on year.



## CASH FLOWS

### Statement of cash flows

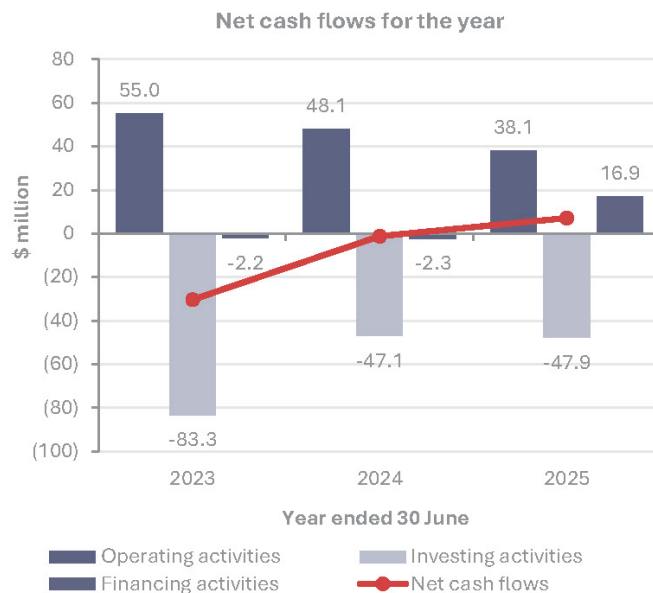
The Statement of Cash Flows details the Council’s inflows and outflows of cash over a specific period. It helps in assessing the Council's ability to generate cash to fund its operations, pay off debts, and support future projects. It also aids in identifying any pressures or issues in the Council operating in a financially sustainable manner.

This graph shows the net cash flows for the current and prior two financial years.

The net cash flows for the year were positive \$7.1 million (negative \$1.3 million in 2023–24).

In 2024–25 the net cashflows:

- from operating activities decreased by \$10.0 million, mainly due to payments for materials and services
- from financing activities increased by \$19.1 million, mainly due to proceeds from borrowings.



## FINANCIAL POSITION

### Cash, cash equivalents and investments

This section of the Report provides details of the amount of cash, cash equivalents and investments recorded by the Council at 30 June 2025.

Externally restricted funds are the cash, cash equivalents and investments that can only be used for specific purposes due to legal or contractual restrictions.

Cash, cash equivalents, and investments without external restrictions can be allocated internally by the elected Council's resolution or policy. These allocations are matters of Council policy and can be changed or removed by a Council resolution.

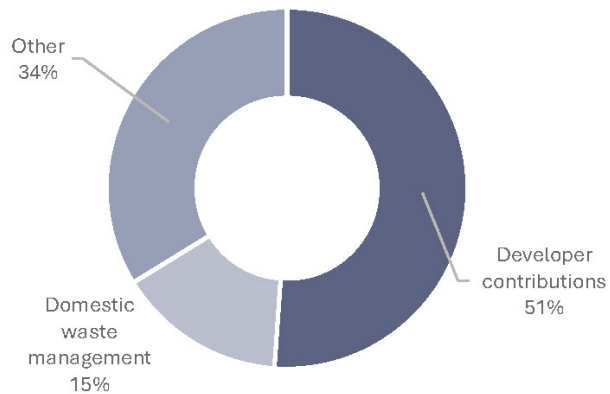
Cash, cash equivalents and investments	2025	2024	Percentage of total cash and investments 2025	Commentary
	\$m	\$m	%	
<b>Total cash, cash equivalents and investments</b>	<b>141.4</b>	<b>126.8</b>		Externally restricted balances are those which are only available for specific use due to a restriction placed by legislation or third-party contract. A breakdown of the sources of externally restricted balances is included in the graph below.  Internal allocations are determined by council policies or decisions, which are subject to change.
Restricted and allocated cash, cash equivalents and investments:				
<ul style="list-style-type: none"> <li>External restrictions</li> <li>Internal allocations</li> </ul>	102.5 30.8	77.3 39.1	72.4 21.7	

This graph shows the sources of externally restricted cash, cash equivalents and investments.

In 2024–25 the Council's main sources of externally restricted cash, cash equivalents and investments include:

- developer contributions of \$52.4 million which increased by \$8.9 million
- domestic waste management of \$15.5 million which increased \$4.3 million
- Other externally restricted cash mainly comprise North Sydney Olympic Pool redevelopment external loans and reserves.

Source of externally restricted cash, cash equivalents and investments



### Council liquidity

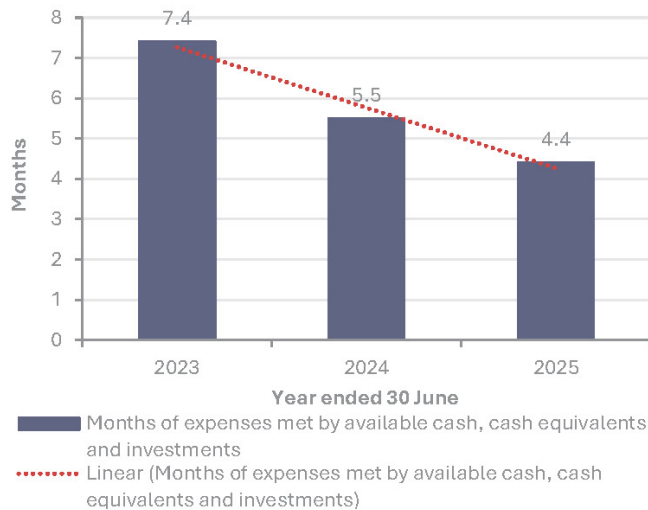
This graph shows the number of months of general fund expenses (excluding depreciation and borrowing costs), Council can fund from its available cash, cash equivalents and investments (not subject to external restrictions).

Further details on cash, cash equivalents and investments including the sources of external restrictions are included in the section above.

In 2023–24, the available cash to cover expenses was an average of 8 months for metropolitan councils.

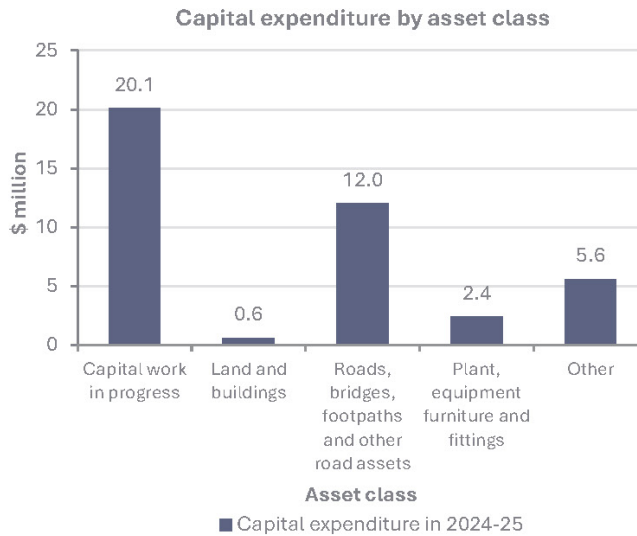
Council continues to fall below average demonstrating increased pressure on meeting obligations as they fall due.

Available cash to cover expenses



### Infrastructure, property, plant and equipment

This graph shows how much the Council spent on renewing and purchasing assets in 2024–25. Council renewed \$36.9 million of infrastructure, property, plant and equipment during the 2024–25 financial year. This was mainly spent on roads, footpaths and other infrastructure. A further \$3.7 million was spent mainly on new assets, mainly roads.



### Debt

The table below provides an overview of the Council’s loans and committed borrowing facilities. Committed borrowing facilities are an element of liquidity management and include bank overdrafts, and credit cards.

Debt	2025	2024	Commentary
	\$m	\$m	
Loans	50.6	33.4	Loans taken out to fund construction costs for the North Sydney Olympic Pool redevelopment.
Approved overdraft facility	0.5	0.5	
Amount drawn down	-	-	
Credit card facility	0.3	0.4	Facility and use of the facility is stable.
Amount used	-	-	

Karen Taylor  
 Delegate of the Auditor-General

# North Sydney Council

SPECIAL SCHEDULES  
for the year ended 30 June 2025

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*Shaping a progressive, diverse and vibrant North Sydney  
community.*



## North Sydney Council

### Special Schedules

for the year ended 30 June 2025

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Contents	Page
<b>Special Schedules:</b>	
Permissible income for general rates	166
Report on infrastructure assets as at 30 June 2025	169

## North Sydney Council

## Permissible income for general rates

\$ '000	Notes	Calculation 2024/25	Calculation 2025/26
<b>Notional general income calculation <sup>1</sup></b>			
Last year notional general income yield	a	58,815	<b>61,966</b>
Plus or minus adjustments <sup>2</sup>	b	166	<b>423</b>
<b>Notional general income</b>	c = a + b	<b>58,981</b>	<b>62,389</b>
<b>Permissible income calculation</b>			
Percentage increase	d	5.00%	<b>4.00%</b>
Plus percentage increase amount <sup>3</sup>	f = d x (c + e)	2,949	<b>2,496</b>
<b>Sub-total</b>	g = (c + e + f)	<b>61,930</b>	<b>64,885</b>
Plus (or minus) last year's carry forward total	h	36	<b>34</b>
Less valuation objections claimed in the previous year	i	-	<b>(34)</b>
<b>Sub-total</b>	j = (h + i)	<b>36</b>	<b>-</b>
<b>Total permissible income</b>	k = g + j	<b>61,966</b>	<b>64,885</b>
Less notional general income yield	l	61,966	<b>64,885</b>
<b>Catch-up or (excess) result</b>	m = k - l	-	<b>-</b>
Plus income lost due to valuation objections claimed <sup>4</sup>	n	34	<b>-</b>
<b>Carry forward to next year <sup>6</sup></b>	p = m + n + o	<b>34</b>	<b>-</b>

**Notes**

- (1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- (2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the *Valuation of Land Act 1916 (NSW)*.
- (3) The 'percentage increase' is inclusive of the rate-peg percentage, and/or special variation and/or Crown land adjustment (where applicable).
- (4) Valuation objections are unexpected changes in land values as a result of land owners successfully objecting to the land value issued by the Valuer General. Councils can claim the value of the income lost due to valuation objections in any single year.
- (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

#### North Sydney Council

To the Councillors of North Sydney Council

#### Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of North Sydney Council (the Council) for the year ending 30 June 2026.

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 2024–25 (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 2025 includes other information in addition to the Schedule and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements and Special Schedule 'Report on infrastructure assets as at 30 June 2025.

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

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

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

I have nothing to report in this regard.

## The Councillors' Responsibilities for the Schedule

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

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

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

My objectives are to:

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

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

A description of my responsibilities for the audit of the Schedule is located at the Auditing and Assurance Standards Board website at: [www.auasb.gov.au/auditors\\_responsibilities/ar8.pdf](http://www.auasb.gov.au/auditors_responsibilities/ar8.pdf). The description forms part of my auditor's report.

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

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited Schedule on any website where it may be presented
- about any other information which may have been hyperlinked to/from the Schedule.



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

15 October 2025  
SYDNEY

North Sydney Council

Report on infrastructure assets as at 30 June 2025

Asset Class	Asset Category	Estimated cost			2024/25 Actual maintenance \$ '000	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	Estimated cost to bring to the agreed level of service set by Council maintenance <sup>a</sup> \$ '000	2024/25 Required maintenance \$ '000				1	2	3	4	5
<b>Buildings</b>	Buildings	68,886	68,886	2,925	30,732	310,348	11.8%	20.4%	45.6%	18.0%	4.2%	
	Service concession buildings	12	12	-	165,918	34,324	30.3%	61.4%	8.3%	0.0%	0.0%	
	Heritage buildings	500	500	-	807	2,944	0.0%	0.0%	83.0%	17.0%	0.0%	
	<b>Sub-total</b>	<b>69,398</b>	<b>69,398</b>	<b>2,925</b>	<b>197,457</b>	<b>347,616</b>	<b>13.5%</b>	<b>24.3%</b>	<b>42.2%</b>	<b>16.2%</b>	<b>3.8%</b>	
<b>Other structures</b>	Other structures	-	-	-	958	1,147	44.0%	56.0%	0.0%	0.0%	0.0%	
	<b>Sub-total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>958</b>	<b>1,147</b>	<b>44.0%</b>	<b>56.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	
<b>Roads</b>	Sealed roads	5,866	5,866	1,415	227,195	281,392	43.2%	42.1%	12.7%	2.0%	0.0%	
	Footpaths	7,593	7,593	2,150	108,866	155,620	33.0%	38.6%	23.5%	4.7%	0.2%	
	Other road assets	6,375	6,375	197	87,346	131,825	19.7%	45.7%	29.8%	4.4%	0.4%	
	<b>Sub-total</b>	<b>19,834</b>	<b>19,834</b>	<b>3,762</b>	<b>423,407</b>	<b>568,837</b>	<b>35.0%</b>	<b>42.0%</b>	<b>19.6%</b>	<b>3.3%</b>	<b>0.1%</b>	
<b>Stormwater drainage</b>	Stormwater drainage	55,893	55,893	857	170,668	247,247	53.9%	20.8%	2.6%	2.5%	20.2%	
	<b>Sub-total</b>	<b>55,893</b>	<b>55,893</b>	<b>857</b>	<b>170,668</b>	<b>247,247</b>	<b>53.9%</b>	<b>20.8%</b>	<b>2.6%</b>	<b>2.5%</b>	<b>20.2%</b>	
<b>Open space / recreational assets</b>	Swimming pools	60	60	-	2,856	7,547	52.0%	27.4%	19.8%	0.8%	0.0%	
	Other	852	852	1,011	22,490	33,484	30.0%	32.0%	36.0%	2.0%	0.0%	
	<b>Sub-total</b>	<b>912</b>	<b>912</b>	<b>1,011</b>	<b>25,346</b>	<b>41,031</b>	<b>34.0%</b>	<b>31.2%</b>	<b>33.0%</b>	<b>1.8%</b>	<b>0.0%</b>	
<b>Other infrastructure assets</b>	Other	11,001	11,001	1,230	207,149	310,958	11.6%	49.4%	35.4%	2.0%	1.6%	
	<b>Sub-total</b>	<b>11,001</b>	<b>11,001</b>	<b>1,230</b>	<b>207,149</b>	<b>310,958</b>	<b>11.6%</b>	<b>49.4%</b>	<b>35.4%</b>	<b>2.0%</b>	<b>1.6%</b>	
	<b>Total – all assets</b>	<b>157,038</b>	<b>157,038</b>	<b>9,785</b>	<b>1,024,985</b>	<b>1,516,836</b>	<b>28.3%</b>	<b>35.7%</b>	<b>25.6%</b>	<b>5.8%</b>	<b>4.6%</b>	

(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

## North Sydney Council

### Report on infrastructure assets as at 30 June 2025 (continued)

5 **Very poor**

Urgent renewal/upgrading required

## North Sydney Council

## Report on infrastructure assets as at 30 June 2025

## Infrastructure asset performance indicators (consolidated) \*

\$ '000	Amounts 2025	Indicator 2025	Indicators		Benchmark
			2024	2023	
<b>Buildings and infrastructure renewals ratio</b>					
Asset renewals <sup>1</sup>	<b>34,229</b>	<b>137.91%</b>	231.72%	86.79%	> 100.00%
Depreciation, amortisation and impairment	<b>24,820</b>				
<b>Infrastructure backlog ratio</b>					
Estimated cost to bring assets to a satisfactory standard <sup>2</sup>	<b>157,038</b>	<b>14.04%</b>	13.11%	13.19%	< 2.00%
Net carrying amount of infrastructure assets	<b>1,118,819</b>				
<b>Asset maintenance ratio</b>					
Actual asset maintenance	<b>9,299</b>	<b>95.03%</b>	98.64%	108.32%	> 100.00%
Required asset maintenance	<b>9,785</b>				
<b>Cost to bring assets to agreed service level</b>					
Estimated cost to bring assets to an agreed service level set by Council	<b>157,038</b>	<b>10.35%</b>	9.32%	9.17%	
Gross replacement cost	<b>1,516,836</b>				

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

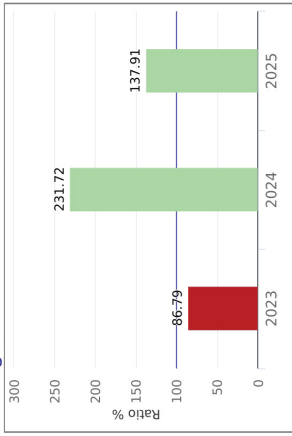
(1) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance. The high Infrastructure Renewal Ratio is inflated by the North Sydney Olympic Pool project. Excluding the \$18.6 million spent on the project, the renewal ratio stands at 63%, indicating that Council did not renew its other infrastructure assets at a sustainable rate during the year.

(2) Council has elected to use the estimated cost of fully renewing all infrastructure assets assessed to be in categories 4 (poor) and 5 (very poor condition) as the estimated cost to bring assets to a satisfactory standard.

# North Sydney Council

## Report on infrastructure assets as at 30 June 2025

**Buildings and infrastructure renewals ratio**



**Buildings and infrastructure renewals ratio**

To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.

**Commentary on result**

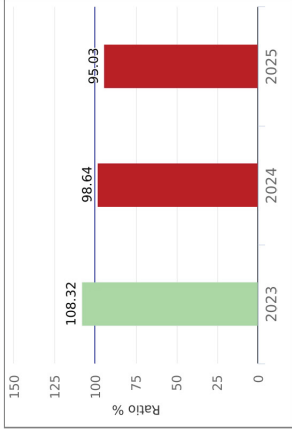
24/25 ratio 137.91%

The High Infrastructure Renewal Ratio is initiated by the North Sydney Council's 2024/25 Budget. Excluding NSRP, the renewal ratio falls to 63%, well below the benchmark, demonstrating that core infrastructure renewal remains unsustainable.

Ratio achieves benchmark

Ratio is outside benchmark

**Asset maintenance ratio**



**Asset maintenance ratio**

Compares actual vs. required annual asset maintenance. A ratio above 1.0 indicates Council is investing enough funds to stop the infrastructure backlog growing.

**Commentary on result**

24/25 ratio 95.03%

The benchmark was slightly missed. This will need to be addressed by increased maintenance in coming years.

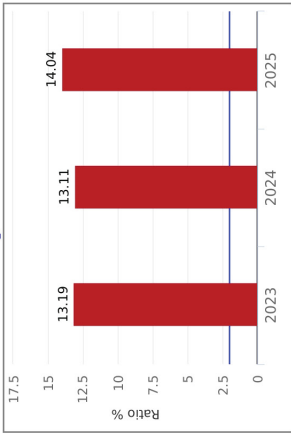
Ratio achieves benchmark

Ratio is outside benchmark

Benchmark: — > 100.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

**Infrastructure backlog ratio**



**Infrastructure backlog ratio**

This ratio shows what proportion the backlog is against the total value of a Council's infrastructure.

**Commentary on result**

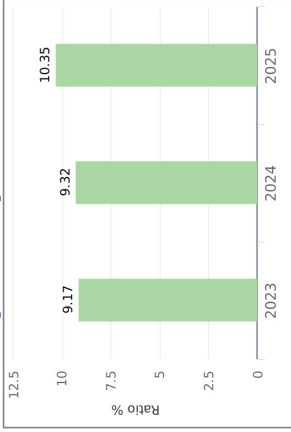
24/25 ratio 14.04%

Council's backlog continues to increase due to budget constraints. It is estimated that \$157 million is needed to bring Council's assets to an acceptable condition. This will need to be addressed by improving Council's financial position.

Ratio achieves benchmark

Ratio is outside benchmark

**Cost to bring assets to agreed service level**



**Cost to bring assets to agreed service level**

This ratio provides a snapshot of the proportion of outstanding renewal works compared to the total infrastructure assets under Council's management and stewardship.

**Commentary on result**

24/25 ratio 10.35%

It is estimated that \$157 million is needed to bring Council's assets to an acceptable condition. This will need to be addressed by improving Council's financial position.

Benchmark: — < 2.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting



## TRANSLATION SERVICE

If you do not understand this information, please ring the Translating and Interpreting Service (TIS) on 13 14 50, and ask for an interpreter in your language to contact North Sydney Council on (02) 9936 8100. This is a free service.

## CHINESE

如果您不明白本信息的内容，请致电翻译与传译服务(TIS) 13 14 50，然后请会说您母语的传译员接通North Sydney市议会电话(02) 9936 8100。这是一项免费服务。

## JAPANESE

この案内の内容を理解できない場合には、13 14 50 の翻訳通訳サービス(TIS)にかけて、あなたの母国語の通訳者に(02) 9936 8100のノースシドニーカウンシルにつながるように伝えてください。当サービスは無料です。

## SPANISH

Si no comprende esta información, llame al Servicio de Traducción e Interpretación (TIS), en el 13 14 50, y solicite un intérprete en su idioma para ponerse en contacto con el Concejo Municipal de North Sydney, en el (02) 9936 8100. Este es un servicio gratuito

## HINDI

यदि आप इस जानकारी को नहीं समझ पा रहे हैं, तो कृपया 13 14 50 पर अनुवाद और दुभाषिया सेवा (Translating and Interpreting Service (TIS)) को फोन करें, और नॉर्थ सिडनी काउंसिल से (02) 9936 8100 पर संपर्क करने के लिए अपनी भाषा के एक दुभाषिए के लिए अनुरोध करें। यह एक निःशुल्क सेवा है।

## PORTUGUESE

Se você não entender estas informações, ligue para o Serviço de Tradução e Interpretação (TIS) em 13 14 50 e peça um intérprete em seu idioma para entrar em contato com o North Sydney Council em (02) 9936 8100. Este é um serviço gratuito.

## KOREAN

본 내용이 잘 이해되지 않는 경우에는 통번역 서비스(TIS) 13 14 50번에 전화해서 한국어 통역사에게 노스 시드니 카운슬 전화 (02) 9936 8100 번으로 연결을 요청하시기 바랍니다. 이 서비스는 무료입니다.



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