

COUNCIL MEETING

ATTACHMENTS UNDER SEPARATE COVER

7.00 PM, TUESDAY 26 NOVEMBER 2024

Waverley Council PO Box 9 Bondi Junction NSW 1355 DX 12006 Bondi Junction Tel. 9083 8000 E-mail: <u>info@waverley.nsw.gov.au</u>

ATTACHMENTS UNDER SEPARATE COVER

CM/7.1/24.11 Annual Report 2023-24 and State of the City Report 2024

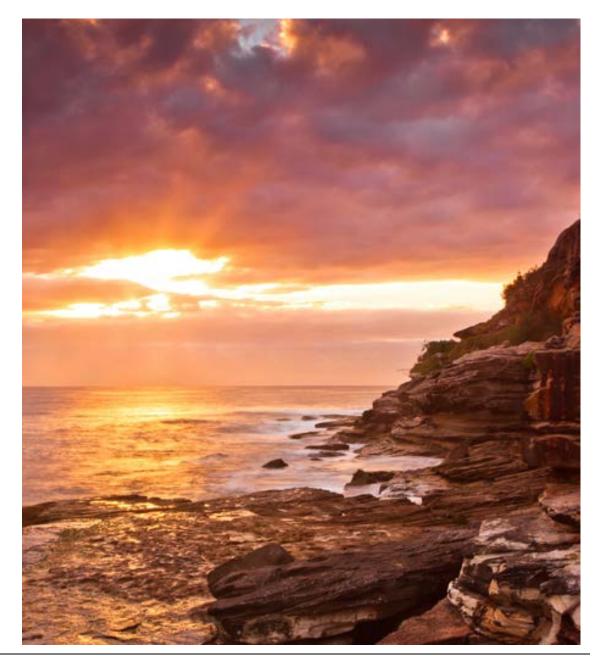
1	Annual Report 2023-242
2	State of our City Report 2024120

CM/7.3/24.11 Audited Financial Statements 2023-24

1 Audited Annual Financial Statements 2023-24	219
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Waverley Council Annual Report

2023-2024



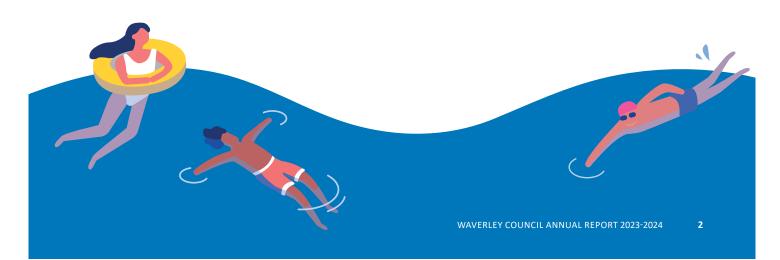
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Acknowledgement and our Reconciliation Vision

We acknowledge the Bidiagal, Birrabirragal and Gadigal people, who traditionally occupied the Sydney coast. We also acknowledge Aboriginal and Torres Strait Islander Elders both past and present.

Our vision for reconciliation is for Waverley to be a vibrant, resilient, caring, and inclusive community where Aboriginal and Torres Strait Islander peoples:

- Practice and celebrate their culture and heritage proudly
- Are honoured for their survival and resilience, and supported to continue to overcome adversity
- Are respected and acknowledged as First Nations peoples with the right to determine their own futures.

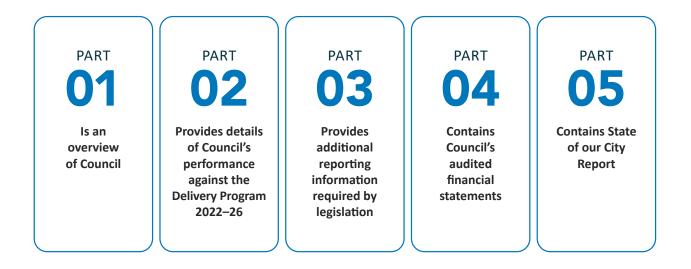
Waverley Council will continue to value and protect our environment with respect to Aboriginal and Torres Strait Islander peoples' intrinsic relationship with the land and waters.

Preface

Purpose of this Annual Report

This Annual Report documents Council's performance during the 2023–24 financial year in relation to the principal activities detailed in the Delivery Program 2022–26 and Operational Plan 2023–24.

The Annual Report is made up of four parts:



The first three parts are published in one volume. Part four and five are published separately.

This report is prepared in accordance with Section 428 of the *Local Government Act 1993* and the Office of Local Government Integrated Planning and Reporting Guidelines for Local Government in NSW.



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Our Performance Snapshot

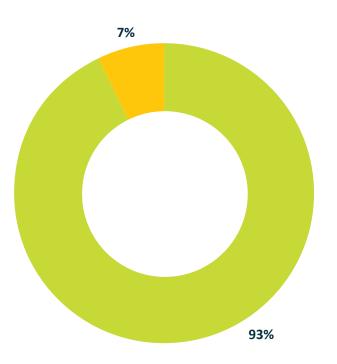
The Waverley Community Strategic Plan 2022–2032 is built around three themes.



The Delivery Program and Operational Plan are structured around these themes. Sitting beneath the themes are the strategies Council will implement to move in the direction set out in Waverley Community Strategic Plan 2022–2032 and Council's reporting tracks progress in delivering these. Below is a summary of overall progress in implementing the actions in the Operational Plan 2023-24.

Of the total 158 actions in the Operational Plan 2023–24, 93% (147) of the actions in the Operational Plan were completed, 7% (11) are in progress.

Summary of progress				
	Completed	93%		
	In Progress	7%		
	In Progress – impacted by unforeseen conditions	_		
	Delayed	_		
	Delayed/on hold – impacted by unforeseen conditions	_		



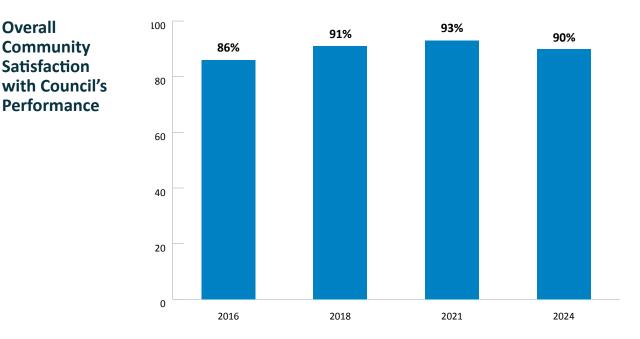
THEMES	COMPLETED	IN PROGRESS	IN PROGRESS – IMPACTED BY UNFORESEEN CONDITIONS	DELAYED	DELAYED – IMPACTED BY UNFORESEEN CONDITIONS
Total	93%	7%	0%	0%	0%
People	100%	0%	0%	0%	0%
Place	88%	12%	0%	0%	0%
Performance	93%	7%	0%	0%	0%

Table 1. Summary of Operational Plan Implementation Progress

Community Survey 2024

In 2024, Council engaged Micromex Research to undertake a community survey to measure community satisfaction with services offered by Council.

90% of residents are at least somewhat satisfied with the performance of Council in the last 12 months, which is on par with 2021 and Micromex Metro Benchmark.



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Overall

A Message from our Mayor

As the newly elected Mayor of Waverley Council, it has been the ideal moment to reflect upon and appreciate the achievements of the 2023–24 financial year. Throughout this report our community and residents will see their aspirations reflected by the accomplishments of Council in deliverina a vibrant, cohesive and sustainable Council now and into the future.



Our Annual Report includes the financial results for the past financial year. It documents how Council has managed its resources to deliver programs, projects and services for residents. As part of this upcoming term of Council, I look forward to further strengthening Council's financial position to provide a strong foundation to deliver core essential services now and into the future.

In a move to bring more vibrancy to Oxford Street Mall at night, Waverley Council voted to extend business opening hours until 3am. Building on this, there is more to do to make Bondi Junction a vibrant precinct and hub of the Eastern Suburbs.

We are also pleased with the continuing capital works program which progressed public spaces and facilities such as the opening of Waverley Park Playground, the progression of the Boot Factory and the Mill Hill Community Centre, and upgrade projects such as Diamond Bay Clifftop Walkway, Curlewis Street, and the commencement of Charing Cross Street Upgrade.

Our commitment to work with our community to reach net zero carbon emissions by 2035 has continued with the roll out of over 250 additional public electric vehicle chargers across Waverley, Randwick and Woollahra local government areas.

Council greenhouse gas emissions continued to decrease. To further accelerate this, Council entered into a contract to purchase 100% renewable electricity to power all Council buildings and facilities. Council continues to remove gas appliances including the removal of gas water heating in Council owned assets.

In November 2023, Council launched three new engagement projects aimed at gathering information to address housing and housing affordability concerns across the local government area (LGA). Council updated its Affordable Housing Tenancy Policy to improve access to Council's affordable housing program for a wide range of households including single parent families, and essential workers on low incomes. Council has operated the Waverley Affordable Housing Program since 2000 and currently provides 24 apartments as part of the program.

The Westfield tragedy was a horrific shock to the nation and our community. Council's response was immediate as we sought to bring the community together with support to those in grief and mourning. Council provided essential community information and coordinated service responses to our residents and the broader community. We will never forget those who tragically lost their lives and will honour their memories

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A Message from our Mayor continued

Council provided vital community support following the attack on Israel on 7 October 2023 including financial and in-kind support to organisations supporting the local community. Council continues to promote and celebrate Jewish culture and our local Jewish community.

Council contributes to a vibrant community life with many activities and programs at our community venues and library, as well as a world class arts and culture program. We are proud to partner with many organisations such as Sculpture by the Sea and Head On Photo Festival which have become iconic in Sydney's cultural landscape.

I invite you to reflect on what has been delivered for the community in the past twelve months, and the foundational legacy we are building for our future generations.

William Nemesh, Mayor of Waverley

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A Message from our General Manager

I am pleased to present Waverley Council's 2023–24 Annual Report, a key document in our Integrated Planning and Reporting Framework.



This report provides a high-level summary of the significant achievements delivered in the reporting period by our staff, community partners, contractors, and community volunteers. It documents the progress we have made with the activities identified in our Community Strategic Plan through which we determine priorities based on consultation with the community.

The efficient running of any Council relies on sound financial and asset management, effective community engagement and efficient service delivery to residents. I am pleased that in Waverley Council's 2024 Community Satisfaction Research, 90% of those surveyed were satisfied with the performance of the Council in delivering services and facilities which is an outstanding result. It is with great pleasure that I can report Council's success in these areas over the past few years.

Once again, this financial year we have balanced the delivery of works and services our community expects through prudent fiscal management and our dedicated leadership team. In the 2023/24 financial year, Waverley Council invested over \$47.5 million on road renewals, kerbs and guttering, footpaths, stormwater drains, a cycleway upgrade and bike parking, traffic infrastructure and more. Our total income for 2023–24 financial year was \$172.3 million, against total expenses of \$159.6 million giving a net operating result of \$12.6 million.

We have helped make Waverley an even better place to live, work and visit, through our continued program of capital works delivered by Council including the opening of Waverley Park Playground, the Boot Factory and the Mill Hill Community Centre, improving the Diamond Bay Clifftop Walkway and the upgrade to Curlewis Street, just to name a few.

In December 2023, Council adopted the Urban Greening and Cooling Strategy, outlining 26 targeted actions to increase canopy, shrubs, and greenspace in Waverley to 35% by 2032, including the planting 500 street trees and 40 park trees each year. This will increase greening to over one third of Waverley and enhance our climate resilience, sustain our local biodiversity, and support healthy, liveable neighbourhoods.

Our Community and Small Grants Program delivered \$407,890 to community groups and individuals across a range of sectors including Arts and Culture, Community, Environment and Creative Streets. We delivered community and cultural programs across our various venues, including Global Table, Waverley Youth Art Prize, World Ocean Day Concert and the Mark and Evette Moran Nib Literary Award.

I would like to thank the members of our eight advisory committees who tackle broad local issues and provide a forum for discussion among council representatives, local agencies and community members, and also convey my deepest gratitude to our Waverley volunteers for their unwavering dedication and selfless service to our community. I hope this report gives you a good understanding of the robust operations and community focused strategies in place to ensure that Waverley is in the best possible position for the future.

Emily Scott, General Manager of Waverley Council

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Part 1

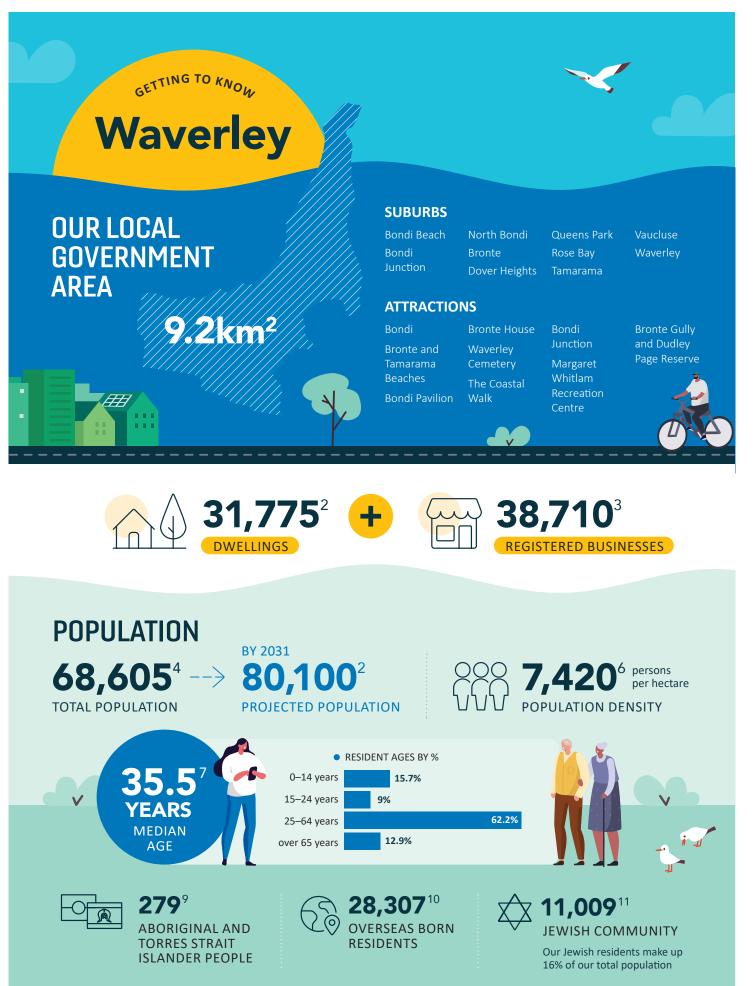
Waverley Council Overview

Our Community Vision

Waverley is a vibrant and resilient community. We take care of each other, our natural environment and local places. Our community is empowered to collaborate for a sustainable and connected Waverley for future generations.

WAVERLEY COUNCIL ANNUAL REPORT 2023-20.





Sources: 1,2, 4, 6, 7, 8, 9, 10, 11 ABS Census 2021; 3 Australian Business Registry Data; 5 Department of Planning and Environment

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Our Mayor and Councillors

Waverley Council is made up of four wards - Bondi, Lawson, Waverley and Hunter each electing three councillors.

Twelve Councillors were elected by residents and ratepayers for a three-year term on 4 December 2021.

The position of Mayor is elected by Councillors for a two-year period, and Deputy Mayor for a 12-month period. Councillor Paula Masselos was the Mayor during the reporting period.

The responsibilities of Councillors are defined in the Local Government Act 1993 and include:

- Playing a key role in the creation and review of the Council's resources for the benefit of the area
- Reviewing performance, delivery of service, management plans and revenue policies of the Council
- Representing the interests of residents and ratepayers
- Providing leadership and guidance to the community
- Facilitating communication between the community and the Council.

Council meetings and decision making

Ordinary Council meetings are held on the third Tuesday of the month. Extraordinary Council meetings are called at short notice from time to time to address particular issues. The two Council Committees are the Operations and Community Services Committee and the Strategic Planning and Development Committee, which are held on the first Tuesday of the month.

Residents are welcome to attend and speak at these meetings. The meetings are also live streamed. Agendas and minutes are available on Council's website.

Advisory Committees

Council convenes and/or supports the following advisory and consultative committees:

- Access and Inclusion Advisory Panel.
- Arts, Culture and Creativity Advisory Committee
- Audit, Risk and Improvement Committee.
- Cycling Advisory Committee.
- Housing Advisory Committee.
- Multicultural Advisory Committee.
- Reconciliation Action Plan Advisory Committee.

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- Surf Life Saving Club Committee.
- Sustainability Advisory Expert Panel.
- Waverley Business Forum.

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Bondi Ward (Until 14 September 2024)



Dominic Wy Kanak Greens

REPRESENTED COUNCIL ON:

Finance, Operations and Community Services Committee

Strategic Planning and Development Committee (Deputy Chair)

Traffic Committee

Access and Inclusion Advisory Panel

Multicultural Advisory Committee (Deputy Chair)

Reconciliation Action Plan Advisory Committee (Deputy Chair)



Leon Goltsman Liberal Party of Australia

REPRESENTED COUNCIL ON:

Finance, Operations and Community Services Committee

Strategic Planning and Development Committee

Cycling Advisory Committee

Multicultural Advisory Committee

Reconciliation Action Plan Advisory Committee

Surf Life Saving Club Committee



Michelle Gray Australian Labor Party

REPRESENTED COUNCIL ON:

Finance, Operations and Community Services Committee

Strategic Planning and Development Committee

Access and Inclusion Advisory Panel

Reconciliation Action Plan Advisory Committee

Hunter Ward (Until 14 September 2024)



Sally Betts Liberal Party of Australia

REPRESENTED COUNCIL ON:

Finance, Operations and Community Services Committee

Strategic Planning and Development Committee

Housing Advisory Committee

Audit, Risk and Improvement Committee



Steven Lewis Australian Labor Party

REPRESENTED COUNCIL ON:

Finance, Operations and Community Services Committee

Strategic Planning and Development Committee (Chair)

Cycling Advisory Committee (Chair)

Housing Advisory Committee

Reconciliation Action Plan Advisory Committee



William Nemesh Liberal Party of Australia

REPRESENTED COUNCIL ON:

Finance, Operations and Community Services Committee

Strategic Planning and Development Committee

Environmental Sustainability Advisory Committee

Lawson Ward (Until 14 September 2024)



Angela Burrill Liberal Party of Australia

REPRESENTED COUNCIL ON:

Finance, Operations and Community Services Committee

Strategic Planning and Development Committee

Public Art Committee



Elaine Keenan Deputy Mayor, Greens

From 10 January 2022 to 13 September 2023

REPRESENTED COUNCIL ON:

Finance, Operations and Community Services Committee

Strategic Planning and Development Committee

Access and Inclusion Advisory Panel (Chair)

Arts, Culture and Creativity Advisory Committee (Deputy Chair)

Cycling Advisory Committee

Sustainability Expert Advisory Panel (Chair)

Housing Advisory Committee (Deputy Chair)

Waverley Business Forum



Paula Masselos Mayor, Australian Labor Party

REPRESENTED COUNCIL ON:

Finance, Operations and Community Services Committee

Strategic Planning and Development Committee

Traffic Committee (Chair)

Access and Inclusion Advisory Panel

Arts, Culture and Creativity Advisory Committee (Chair

Sustainability Expert Advisory Panel (Deputy Chair)

Housing Advisory Committee (Chair)

Multicultural Advisory Committee (Chair)

Reconciliation Action Plan Advisory Committee (Chair)

Surf Life Saving Club Committee

Waverley Business Forum

Waverley Ward (Until 14 September 2024)



Ludovico Fabiano Greens

13 September 2023 to 26 October 2023

REPRESENTED COUNCIL ON:

Finance, Operations and Community Services Committee

Strategic Planning and Development Committee

Traffic Committee

Access and Inclusion Advisory Panel

Sustainability Expert Advisory Panel

Multicultural Advisory Committee



Tim Murray Australian Labor Party

REPRESENTED COUNCIL ON:

Finance, Operations and Community Services Committee

Strategic Planning and Development Committee

Audit, Risk and Improvement Committee



Tony Kay Liberal Party of Australia

REPRESENTED COUNCIL ON:

Finance, Operations and Community Services Committee

Strategic Planning and Development Committee

Access and Inclusion Advisory Panel

Arts, Culture and Creativity Advisory Committee

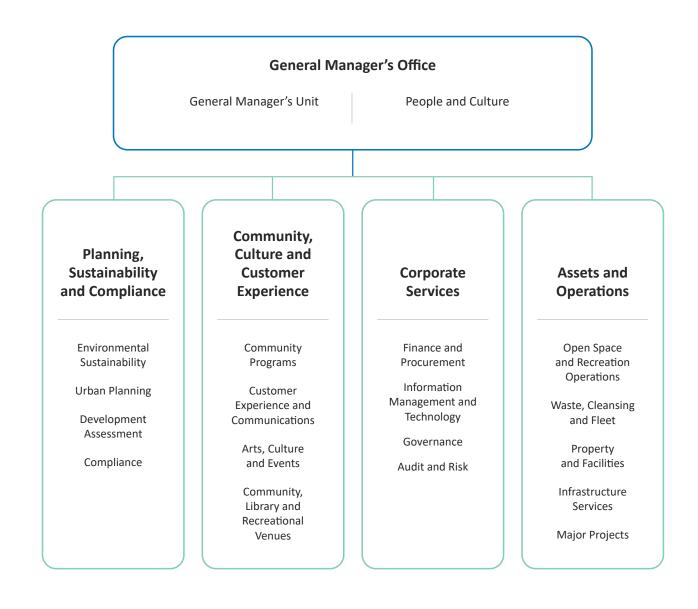


Our Council vision and values

We keep our community at the centre and we strive for excellence

CARE RESPECT INTEGRITY INNOVATION COLLABORATION

Organisational Structure

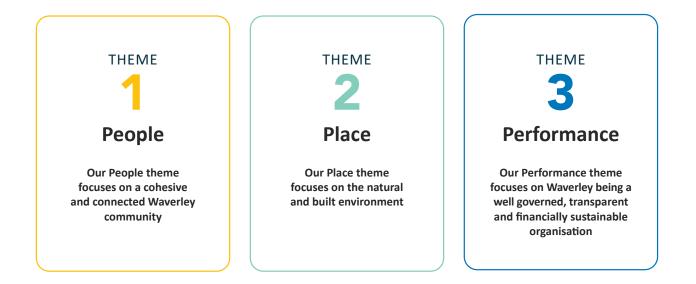






Waverley 2032

Following each Council election, it is our responsibility to review our Community Strategic Plan (CSP). In 2021, Council started community engagement to inform the preparation of the new Waverley CSP which was adopted by Council in June 2022. This plan sets out the Waverley community's vision for the next 10 years. The priorities our community identified guided Council in developing objectives, strategies and measures for the CSP under three themes:



Theme 1: People

Waverley aims to build a strong, socially connected and resilient community that can flourish no matter what issues are faced. We will work in partnership with others to support quality of life and wellbeing, creating opportunities for people to come together, be safe and belong.

We value our diversity, fostering meaningful connections to Aboriginal and Torres Strait Islander people and culture and strengthening our approaches to inclusion and accessibility.

We will strive to improve affordable housing and equitable access to affordable community facilities, programs and services, along with opportunities for social development.

We will continue to provide a wealth of cultural programs for our community and visitors, conscious that our local area holds a unique place in the public imagination – an iconic part of Australian culture. We continue to recognise the importance of culture and the arts to social cohesion, lifelong learning, and innovation.

Theme 2: Place

We facilitate architectural design excellence in building infrastructure, functional public spaces and walkable streets in Waverley. Being one of the most densely populated areas in Australia, community-led, place-based planning and design is critical. Council aspires to be a frontrunner and advocate for balanced development in Waverley.

Our community has strong environmental values, and healthy, active lifestyles, and we are committed to reflecting this in Council strategies. Improving all modes of transport makes Waverley more accessible, safe, connected and sustainable. We are committed to enabling people to get around more easily on foot, by bicycle and public transport to reduce traffic congestion and parking pressures.

To ensure we are meeting community expectations, we are focusing on improving roads, footpaths, parks and playgrounds, and being better prepared for climate changes and potential flooding. We aspire to be at the forefront of sustainability to create resilient communities, sustainable buildings, healthy coasts and bushland, conserve energy and water resources. We recognise that any waste sent to landfill has long-term environmental impacts. We aim to progress Waverley to be a zero waste community.

Theme 3: Performance

We will continue to make Waverley an ethical Council that delivers efficient services to the community, on a basis of strong financial sustainability and accountability. Councillors represent and make decisions on behalf of all residents and ratepayers of Waverley, informed by thorough community engagement, strategic focus, and based on data and analysis. We will continue to improve the services we offer our community by building our internal systems, processes, capacity and capability.

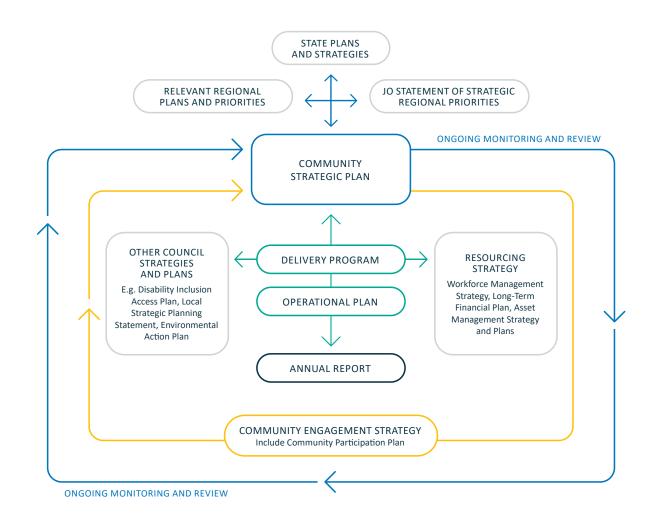
We are committed to creating a prosperous and sustainable local economy, particularly as the State Government has identified Bondi Junction as a commercial centre linked to the Sydney global economy. We want to protect and enhance our neighbourhood villages while encouraging and supporting the creative and visitor economy.



Our Planning Framework

All councils in NSW are required to conduct their business based on an Integrated Planning and Reporting framework.

The framework allows NSW councils to draw various plans together, understand how they interact and get the maximum leverage from their efforts by planning holistically and sustainably for the future. The framework ensures long-term planning for the future with a commitment to the community having a say in what happens in the area. The framework requires Council to take a longterm approach to decision making which considers the Quadruple Bottom Line, social, economic, environmental, and civic leadership, and the Social Justice Principles of equity, access, participation, and rights. The diagram below shows the framework hierarchy:



OUR PLANNING FRAMEWORK

Community Strategic Plan

Waverley 2032 (2022–2032) is Waverley's fifth Community Strategic Plan. Waverley Together (2006–2018), the first strategic plan, was adopted in 2006 as a blueprint to guide Council and the community over a 12- year period. The second iteration, Waverley Together 2 (2010–2022), was adopted in 2010 after extensive community consultation. The third iteration, Waverley Together 3 (2013–2028), was a revision and expansion of Waverley Together 2 and was adopted in 2013. The fourth iteration Waverley Community Strategic Plan 2018–2029 was adopted in 2018.

Under the *Local Government Act 1993*, all councils in New South Wales are required to prepare a Community Strategic Plan. The Community Strategic Plan must identify the community's main priorities and aspirations for the future. The Community Strategic Plan should be prepared and delivered in partnership with Council, state agencies, community groups and individuals. It should address a broad range of issues that are relevant to the whole community. It is the responsibility of Council to report to the community on the progress toward achieving the priorities and desired outcomes in the Community Strategic Plan regardless of Council's influence over them. The preparation of the Community Strategic Plan is based on the Integrated Planning and Reporting framework.

Resourcing and delivering the plan

The Community Strategic Plan is the highest-level plan that identifies the community's main priorities and aspirations for the future, and the broad strategies for achieving these. While Council has a custodial role in initiating, preparing, and maintaining the plan on behalf of the residents of Waverley, it is not wholly responsible for its implementation. Other partners such as State and Federal Governments and community groups have a role in delivering the longterm community outcomes of this plan. Waverley Community Strategic Plan 2022–2032 has a long-term outlook and covers 10 years. It is reviewed every four years in line with the election cycle and addresses social, environmental, economic, and civic leadership matters in an integrated manner.

Waverley 2026, the Delivery Program (2022–2026) is where the community's goals in the Community Strategic Plan are systematically translated into actions that the Council will deliver. The Delivery Program is the elected Council's statement of commitment to the community. Priorities and activities are set to the goals and strategies in the Community Strategic Plan, and appropriate methods to measure the success of the Delivery Program are identified.

The annual Operational Plan sits under the Delivery Program. It lists all the actions that the Council will undertake and the annual operating budget to be applied during the year to achieve its strategic goals. To carry out the activities in the Delivery Program, the Resourcing Strategy sets out how time, money, assets, and people will be allocated. Council has prepared three resourcing strategies to support the delivery of the Community Strategic Plan. It consists of:

- Long-Term Financial Plan 6 (2022–2033)
- Strategic Asset Management Plan 6 (2022–2032)
- Workforce Management Plan (2022–2026).





External Bodies Exercising Waverley Council Functions

In accordance with a direction issued by the Minister for Planning on the 22 June 2018, the Waverley Development Assessment Panel was re-named the Waverley Local Planning Panel (WLPP). The Waverley Local Planning Panel determines significant development applications (DAs) in the Waverley LGA. This includes DAs where there are more than ten objections, conflict of interest, or a variation to a development standard in the Waverley Local Environmental Plan 2012. The WLPP also provides advice to Council on planning proposals.

The WLPP is directed to exercise its function by the Minister for Planning in the Local Planning Panels Direction – Development Applications and in the Local Planning Panels Direction – Planning Proposals. WLPP is made up of a pool of planning experts and meets monthly. Councillors are no longer involved in the decision-making process for determining DAs, allowing them more time to focus on strategic planning issues, such as the planning controls that underpin DA decisions. WLPP meets on the last Wednesday of the month. Meetings are held at Council Chambers. In 2023–24, the panel had 13 meetings.

Partnerships and Cooperation

Council is a member of the Southern Sydney Regional Organisation of Councils (SSROC), an association of local councils in the south-eastern area of Sydney. SSROC provides a forum for the councils to deal with issues they have in common, particularly those that cross boundaries. Issues under consideration include planning, environment, transport, community development, urban design, sustainability, and local government management.

Waverley Library has a collaborative partnership with five SSROC libraries to purchase materials. Council's Library Services share a document delivery van with all Sydney metropolitan area libraries.

Council participates in the Eastern Region Local Government Aboriginal and Torres Strait Islander Forum, a coalition of six councils: Bayside Council, City of Sydney Council, Inner West Council, Randwick City Council, Waverley Council and Woollahra Municipal Council.

Council is a member of the Sydney Coastal Councils Group, which includes councils located on Sydney's coastline and aims to promote coordination on issues relating to the urban coastal environment and waterways.

Council, in conjunction with Woollahra Municipal Council and Randwick City Council, runs the three-Council Regional Environment Program, which undertakes significant projects to achieve meaningful reductions in energy, water and waste across the Eastern Suburbs, including Solar my School, enabling the uptake of electric vehicles and Compost Revolution.

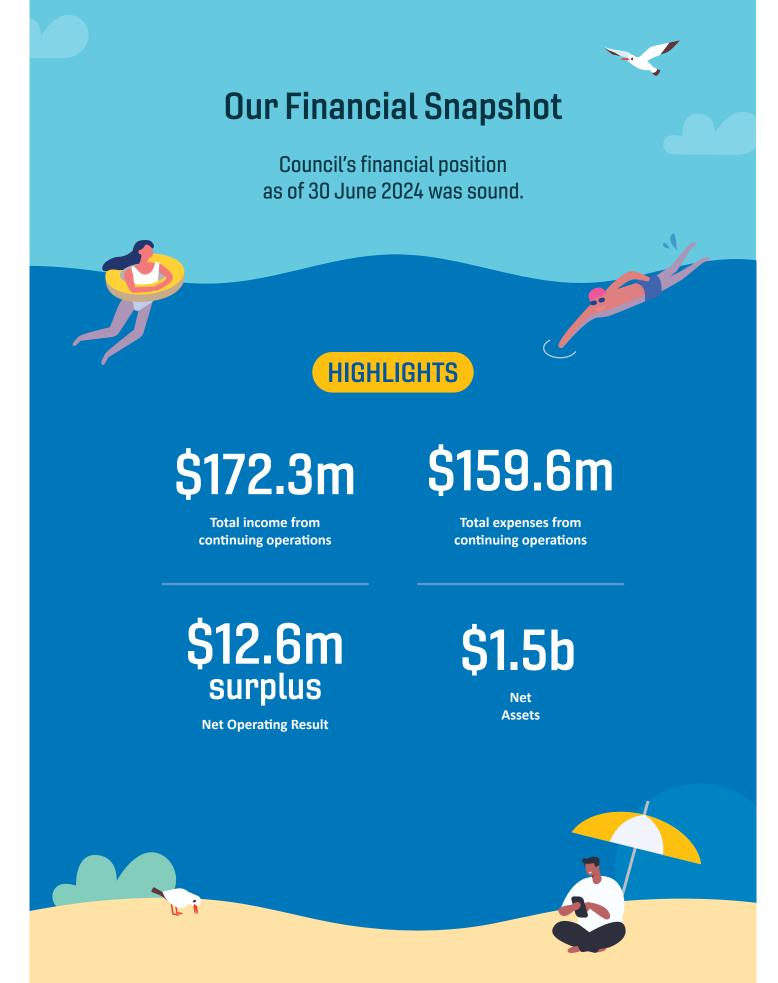
Council and Woollahra Municipal Council are in partnership to share resources and workforces through the Alexandria Integrated Facility works depot and are in partnership to construct a new State Emergency Service facility to serve their communities jointly. The Waverley Community Living Program (WCLP) provides independent living skills development and transition to independent living for adults with mild intellectual disabilities. WCLP is a registered service under the National Disability Insurance Scheme.

Council partners with 17 community organisations to provide services to the Waverley area and regionally through funding and/or subsidised accommodation. These include children's services, youth services, outreach and homelessness services, housing, drug and alcohol, and domestic violence support.

Council jointly coordinates the Eastern Sydney Aged and Disability Interagency Network with Randwick City Council. Council coordinates the Homelessness Coalition and is an active member of the Eastern Sydney Homelessness Assertive (outreach) Collaboration ESHAC. Waverley Council and Randwick City Council supports the headspace regional youth mental health service.

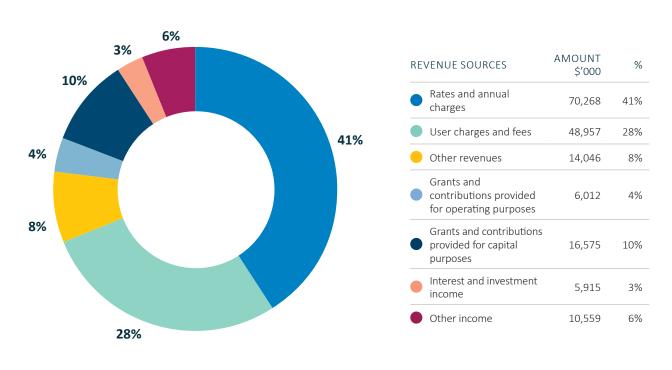
Council partners with the Bondi and Districts Chamber of Commerce to host the Waverley Business Forum, Bondi Festival, and the Waverley Local Business Awards.

Council is a member of the Cities Power Partnership (CPP) which comprises more than 100 councils from across Australia working together to tackle climate change.



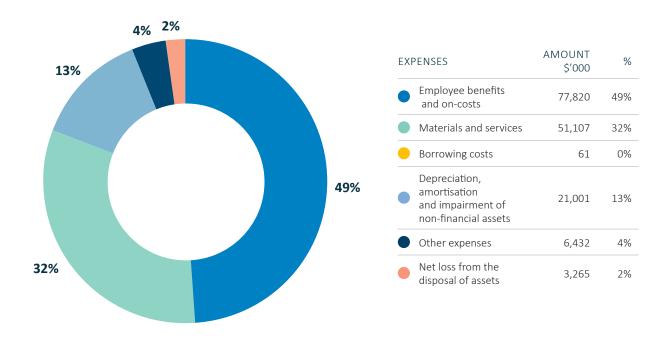
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OUR FINANCIAL SNAPSHOT



Income from continuing operations (\$ '000)

Expenses from continuing operations (\$ '000)



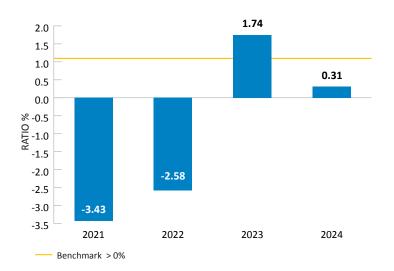


Performance Ratios

Operating performance ratio

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

In 2023–24, Council's operating performance ratio of 0.31% compares well with the industry benchmark of 0.00%.

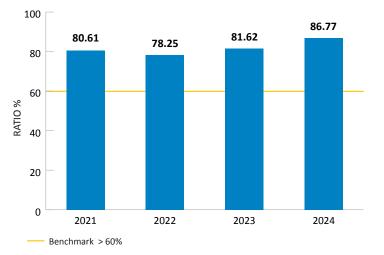


PERFORMANCE RATIOS

Own source operating revenue ratio

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

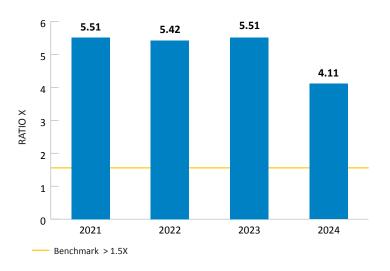
The ratio compares well with the industry benchmark of greater than 60.00%, it shows Council is less reliant on external funding sources to carry out its services and activities.



Unrestricted current ratio

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

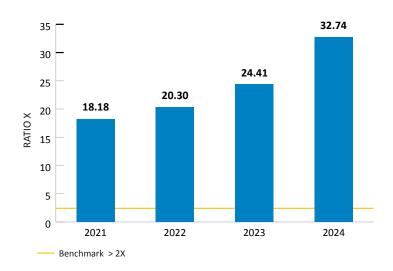
Council's liquidity remains strong with sufficient liquid assets on hand to meeting short term obligations as they fall due. It compares well with industry benchmark of 1.50x.



Debt Service Cover Ratio

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

This ratio shows that Council has strong capacity to repay additional debt and provides a favourable comparison with the industry benchmark of greater than 2.00x.

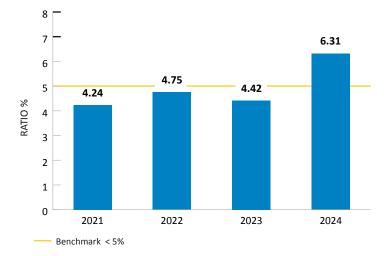


PERFORMANCE RATIOS

Rates and annual charges outstanding percentage

This ratio assesses the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts

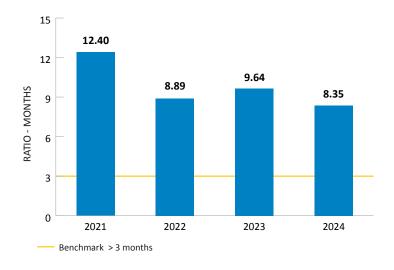
This ratio is higher than expected outstanding ratio and is attributed to a less stringent debt recovery approach. This is with due consideration of the increased cost of living pressure experienced by ratepayers.



Cash Expense Cover Ratio

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

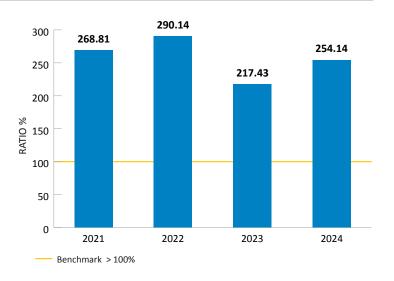
This ratio compares favourably with the industry benchmark of greater than 3 months.



Buildings and Infrastructure Ratio

This liquidity ratio assesses the rate at which assets are being renewed relative to the rate at which they are depreciating.

Council's infrastructure assets upgrades and renewals are carried out as per its Strategic Asset Management Plan (SAMP) to ensure the assets are kept to the agreed community satisfaction level.



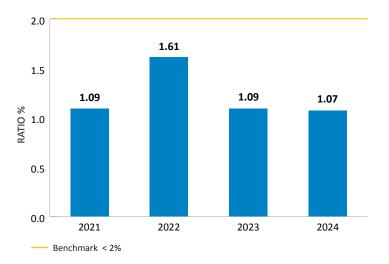
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PERFORMANCE RATIOS

Infrastructure backlog ratio

This ratio shows what proportion the backlog is against the total value of a Council's infrastructure.

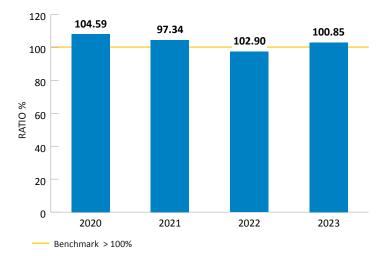
This ratio shows that Council has a small proportion of infrastructure backlog, and it compares favourably with the industry benchmark of less than 2%.



Asset Maintenance Ratio

This 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.

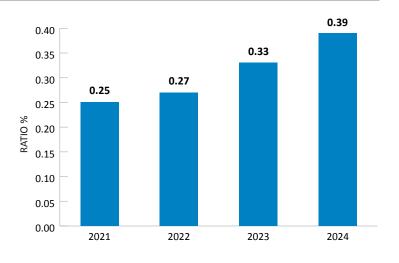
This ratio compares well with the industry benchmark of 100%. It indicates Council 's spending on asset maintenance is sufficient to stop the infrastructure backlog from growing.



Cost to bring assets to agreed service level

This ratio provides a snapshot of the proportion of outstanding renewal works compared to the total value of assets under Council's care and stewardship.

This ratio shows that Council has a reasonable proportion of outstanding infrastructure upgrade/renewal works to bring assets at agreed service levels, as compared to the total value of its assets



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Awards Received

Council received multiple awards in recognition of environmental excellence, and infrastructure. The awards included:

ТҮРЕ	CATEGORY	PROJECT/LOCATION
Excellence in Environment Awards	Behaviour Change in Waste – Highly Commended	Swap and Wash
Excellence in Environment Awards	Louise Petchell Memorial Award for Individual Sustainability	Anthony Weinberg
Excellence in Environment Awards	Sustainable Infrastructure – Overall Winner	Glenayr Avenue Streetscape Upgrades
Excellence in Environment Awards	Towards Net Zero Emissions – Joint Winner Division B and Overall Winner	Leading the Net Zero Transition
Local Government Excellence Awards	Special Innovation	Charging the East- EV Strategy
2023 IMAGinE Awards	Exhibition Projects 1 July 2022- 30 June 2023 – Highly Commended	Bondi Story Room, Bondi Pavilion
2023 IMAGinE Awards	Exhibition Projects 1 July 2022- 30 June 2023 – Highly Commended	Rainbow Mermaid Fireworks!, Bondi Pavilion Art Gallery
Local Government Week Awards 2023	Leo Kelly OAM Arts and Culture Awards – Highly Commended	Bondi Story Room, Bondi Pavilion



Grants and Donations Awarded

In 2023-24, Council awarded a range of community and small grants and donations..

GRANT/DONATION AWARDED	AMOUNT (\$)
Total Grants / Donations	549,899
Community Grants*	307,647
WAYS Youth & Family	89,284
Wayside Chapel (Norman Andrew's House)	50,000
Australian Kiteflyers Society	24,000
Bondi Toy Library	20,620
Bondi Beach Cottage	20,000
Randwick Waverley Community Transport	19,676
The Junction Neighbourhood Centre	19,589
Wairoa School	19,589
Eastern Area Tenants Service (EATS)	19,579
Waverley Bondi Beach Band Inc.	5,155
Waverley Randwick Philharmonic Society	5,155
City East Community College	5,000
North Bondi Playgroup	5,000
Waverley Historic Society	5,000
* Community Grants are provided to enable the delivery of services that support the needs of children, women, and families; young people and their families; tenants and people who are homeless; people with disability and older people; neighbourhood centres and outreach services.	
Surf Club Grants	83,904
Tamarama Beach Surf Club	20,976
North Bondi Surf Club	20,976
Bondi Beach Surf Clubs	20,976
Bronte Beach Surf Club	20,976

Small grants support a range of projects including community projects, cultural projects, and environmental projects.

RECIPIENT	PURPOSE	AMOUNT (\$)
Total Small Grants		100,243,
Arts and Culture		8,500
Head on Foundation	Head On Portrait Awards 2024	5,000
Tania Leimbach	Making Art in a Warming World	2,000
Colette Reynolds	Spindrift – The Bathers Evolution 1900-1990	1,500
Community		71,632
Dover Heights Shule	Chanuka in the Park 2024	5,000
Elana Bejamin	Indian-Jewish Food: A book of recipes from the backstreets of Bondi	5,000
Rose Bay Secondary College P&C	Rose Bay Secondary College Reconciliation Yarning Circle	5,000
Safe and Sound Solutions	Bondi Beats Workshops	5,000
Waverley Community Men's Shed	Woodworking Machines and Accessories	5,000
Ukrainian Women's Association Australia	Ukrainian Refugee Women's Circle	4,982
Dance for Parkinson's Australia- Sydney	Let's Dance! Movement and Community	4,110
Bondi Icebergs Club	Bondi Icebergs Community Swim Program	3,865
Fighting Chance Australia Ltd	The Avenue Botany's Markets Microbusiness	3,735
Autism Mates Inc	Autism Mates Social Circle	3,500
Amanda Fox	Dressability Fashion Inclusive Workshops	3,000
Centre 360 Youth and Family Service	Center 360 link to access (LITA) program	3,000
Eastern Suburbs Cricket Club	Update Governance Framework	3,000
Lokahi Foundation Ltd	Pantry for victim survivors of domestic and family abuse	3,000
Maccabi NSW Inc	Seniors Walkie Talkie	3,000
Community Health Support Ltd	Ready Response First Responders Program	2,500
Neighbourhood Fair	Vaucluse Diamond Bay Precinct	2,500
Janene Weber	Charing Cross Proactive Media Project	2,450
Positive Ageing Forum 2024	Eastern Suburbs Older Persons Mental Health Service, POW	1,000

GRANTS AND DONATIONS AWARDED

Small Grants continued

RECIPIENT	PURPOSE	AMOUNT (\$)
Cameron Scott	North Bondi Share Boards	900
Soroptimist International Randwick Eastern Suburbs	Support for Homeless Women at Bondi Beach	590
Aaron O'Sullivan	Battle of the Beaches '23	500
Clovelly Public School P&C	Clofest	500
Soroptimist International Randwick Eastern Suburbs	Support for mothers and children at Jarrah House	500
Environment		20,111
Bondi Public School	Bin the Bins	5,000
Independent Community Living Australia	Installation of solar power	5,000
St Mary's Child Care Centre Ltd	Replace Gas Oven with Electric Oven	5,000
Bronte Public School	Garden Classroom Wicking Beds	3,000
Rosemary McDonell	Wairoa Shared Community Garden	2,111
Financial Assistance Grants		58,105
Sculpture by the Sea	Sculpture by the Sea 2023	20,000
Strata Plan	Building Futures Energy Efficiency	17,000
Jewish Care and House	Support for Jewish people in conflict	10,000
Scout Association NSW 1st Clovelly	Grant scout hall maintenance & Jamboree	4,900
Waverley Action for Youth Services Inc.	Youth Week	4,000
OzHarvest Limited	Speaker fee	1,250
Koori Kids Pty Ltd	Support for 'NAIDOC School Initiatives	500
North Bondi Surf Lifesaving Club	Charity Christmas event	455



Grants Received

In 2023–24, Council received a range of grant funding including:

GRANT PROVIDER	PURPOSE	AMOUNT (\$)
Total Grants Received		12,643,554
Transport for NSW	Curlewis Street Streetscape Upgrade	2,123,484
	Cliff Walk Remediation	1,679,335
	Waverley Park Playground and Fitness Station Upgrade	1,069,059
	Traffic Management	343,994
	Syd Einfeld Drive Bike Parking	250,254
	Traffic Route Lighting Subsidy	200,000
	Regional Road Management	138,000
	Maintain Public Roads used by Bus	44,213
	Queens Park Road shared Path Upgrade	39,000
Office of Local Government	Financial Assistance General Purpose	1,495,394
	Financial Assistance for Road Projects	541,816
Centennial Parklands	York Road Slip Lane Upgrade	1,106,404
NSW Department of Planning	Notts Avenue Boardwalk- Remediation Works	663,376
	Williams Park Walking Track Upgrade	263,197
	Williams Park Walking Track Upgrade	231,487
	Digital Integrations ePlanning APIs	20,216
	Gould Street Party	14,655
	Save our species	5,000
	Creating greener and cooler suburbs across NSW	4,738
	Strong Start Cadetship Program	1,035
Department of Infrastructure, Transport, Regional	Financial Assistance for Road Projects	277,817
Development, Communications and the Arts	Bronte Surf Club and Community Facilities	207,000
	Glenayr Avenue- Blair Street to Hall Street Upgrade	80,363

GRANTS RECEIVED

Grants Received continued

GRANT PROVIDER	PURPOSE	AMOUNT (\$)
Office of Sport, NSW	Bronte Surf Club and Community Facilities Redevelopment	270,000
	Bondi Bathers SLSC Infrstructure Upgrade Stage1	211,128
NSW Public Works	2022 April Storm Damage (Restoration of Essential Public Asset – road pavement)	207,459
	Heavy Patching program (Restoration of Essential Public Asset – road pavement)	86,640
State Library of NSW	Financial Assistance for Library	197,271
NSW Department of Family and Community	Program Grant – Early Education Centre	188,817
Services	Program Grant – Seniors	151,176
NSW Department of Education	Salary Grant – Early Education Centre	173,721
Library Council of NSW	Financial Assistance for Library	57,625
NSW Environment Protection Authority (EPA)	Pathway to a Circular Bondi Junction Precinct	49,638
Department of Climate Change, Energy, the Environment and Water	EV Fleets Incentive	49,140
NSW Department of Communities and Justice	Program Grant- Youth Services	43,013
	Program Grant- Youth Week	32,440
Department of Industry, Science and Resources	Safety by design in public places	42,750
NSW Premiers Department	Install, operate and maintain Electric Vehicle (EV) charging stations	24,965
	Install, operate and maintain Electric Vehicle (EV) charging stations	21,367
	Culture Waves Project	5,064
	The Elsa Dixon Aboriginal Employment Grant (NSW Social Cohesion Grants Local Government Round 3)	2,728
NSW Department of Environment and Heritage	Financial Assistant for Library	14,150
NSW Environmental Trust	Harnessing Intergenerational Knowledge for Collective Climate Change Impact	12,116
Department of Customer Service	Small Business Grant Program	2,500

Part 2

Delivery Program Achievements



Theme 1: People

Our People theme focuses on a cohesive and connected Waverley community Waverley aims to build a strong, socially connected and resilient community that can flourish no matter what are faced. We will work in partnership with others to support quality of life and wellbeing, creating opportunities for people to come together, be safe and belong.

We value our diversity, fostering meaningful connections to Aboriginal and Torres Strait Islander people and culture and strengthening our approaches to inclusion and accessibility.

We will strive to improve affordable housing and equitable access to affordable community facilities, programs and services, along with opportunities for social development.

We will continue to provide a wealth of cultural programs for our community and visitors, conscious that our local area holds a unique place in the public imagination – an iconic part of Australian culture. We continue to recognise the importance of culture and the arts to social cohesion, lifelong learning, and innovation.

Volunteering opportunities



People: Key Highlights

2023 Mark and Evette Moran Nib Literary Award

The Mark and Evette Moran Nib Literary Award is Council's annual celebration of Australian research and writing. In November 2023, Alison Bashford, author and Professor at the University of New South Wales has been awarded the 2023 Mark and Evette Moran Nib Literary Award for her book *An Intimate History of Evolution: The Story of the Huxley Family* (Allen Lane). This year's award offers Bashford a major prize of \$40,000.



2023 Mark and Evette Moran Nib Literary Award Winners

The \$4,000 Nib People's Choice Prize was awarded to *The Age of Seeds* by Fiona McMillan-Webster (Thames & Hudson Australia). Hundreds of votes were received from around the country in support of the Nib People's Choice Prize.

2023 shortlisted authors were selected from a record 239 nominations received across the country. Each shortlisted author received the Alex Buzo Shortlist Prize (\$1,500). Joining Alison Bashford and Fiona McMillan-Webster, the shortlisted authors were:

- Anam by André Dao (Hamish Hamilton)
- Emperors in Lilliput by Jim Davidson (The Miegunyah Press)
- Life So Full of Promise: further biographies of Australia's Lost Generation by Ross McMullin (Scribe Publications)
- Shirley Hazzard: A Writing Life by Brigitta Olubas (Virago)

Waverley Youth Art Prize 2024

The Waverley Youth Art Prize provides a platform to celebrate and recognise the talents of emerging artists aged 9 to 18 who live, study or spend time in Waverley. On Thursday, 6 June, Council awarded the 2024 prize winners and celebrated all 265 entries with a moving and colourful exhibition at Waverley Library.

The Mayors Prize went to Tilly Naar and Lynn Li for their entries *Dolphin Reef* and *Anglefish*.

Winners received a range of art materials to help with future creations.

Senior first place winner Misha Heazlewood, received a voucher to attend the National Art School's summer program for her entry *Polluted Prawn Cocktail*.

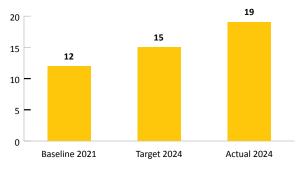


Waverley Youth Art Prize 2024 winners

The full list of winners are as follows:

IAME	RESULT
Tilly Naar	Mayors Prize
Lynn Li	Mayors Prize
Misha Heazlewood	Senior 1
Rose Lespets	Senior 2
Coco Batu-Sampson	Senior 3
Claudia Sidoti	Senior HC
Jet Batu-Sampson	Intermediate 1
Zaneta Danusas	Intermediate 2
Suvdaa	Intermediate 3
Annabel Mills	Intermediate HC
Esra Vasfi	Junior 1
Luke Wu	Junior 2
Alexander Banhidi	Junior 3
August Bergland	Junior 3
Oliver Starkenburg	Junior HC
Oscar Petersen	Best Interpretation of the Theme
Lexi Smith	Best Sculpture

Partnerships to facilitate growth for our cultural and creative sector



In 2021, Council had established 21 partnerships to facilitate growth for our cultural and creative sector. This grew to 19 in 2024, exceeding the set target of 15.



Waverley Youth Summit

World Ocean Day Concert

In June 2024, Council celebrated World Ocean Day in the Bondi Pavilion Theatre with a free evening of live music with award-winning jazz vocalist Emma Pask, the Oriente Tres Band, and the Rose Bay Secondary College Jazz Band.

This all-ages event raised awareness of the importance of protecting our coastal and marine ecosystems and coincided with the start of Bondi's whale watching season.

This year's World Ocean Day theme - Catalyzing Action for Our Ocean and Climate - encourages transformative collaboration to create a healthy blue planet and a more sustainable society.

Waverley Youth Summit

In its inaugural year 2023, the youth summit engaged student representatives from local public, private, and independent primary and secondary schools to speak directly to the Mayor on topics they and their peers identified as priorities for the Waverley community. Discussion provided Council an opportunity to listen to young people's experiences, concerns, and insights to form recommendations focusing on the importance of diversity, equity of access and develop innovative pathways for children to connect with Council so that their voices are included in Council's programming and planning decisions.

Waverley Youth Week 2024

Council organised the Youth Week program in partnership with WAYS Youth & Family, and Woollahra Council in May 2024. Activities embodied this year's theme of *Express. Empower. Get Loud!* through workshops and events focused on music making and performance.



Waverley Youth Week 2024

The program supported young people to shape activities and lead on event design, planning, engagement and implementation for the WAVES Music Festival, a young women's sound production session, and Bondi Beats DJ and MC workshops.

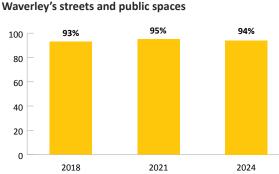
The highlight was the Bondi Beach Bash initiated by Bondi WAVE graduates, in collaboration with other local young bands and Bondi Beats DJs playing to 200 guests at the Bondi Pavilion.

Responding to the Westfield tragedy

Council's response to people affected by the Westfield tragedy was immediate and brought the community together in grief and compassionate support. Council provided essential community information and coordinated service responses to our residents and helped facilitate a resilient approach to recovery.



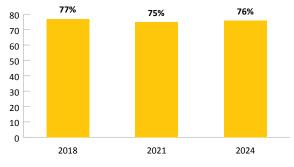
Global Table 2024



Community feel safe during the day in

Community Satisfaction trend on feeling safe during the day has remained consistent and within the same range since 2018

Community feel safe during the night in Waverley's streets and public spaces



Community Satisfaction trend on feeling safe during the night has remained consistent and within the same range since 2018. Council is undertaking safety walkshops to understand safety related issues and address community concerns

Global Table 2024

Global Table, Council's annual celebration of our diverse culture, food and music was held in May 2024 at the Oxford Street Mall, Bondi Junction.

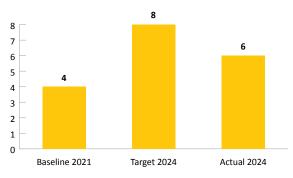
Live performances on the main stage included artists and performers like The Strides, Victor Valdes, Latin Cross Roads, Sitar by Ravi, Be Suren, Monochrome K Pop, Polish Folk Ensemble, Ganathipan and the MCC Chinese dancers.

Blak Markets partnered with Council to showcase original and unique items from First Nations artists and craftspeople, a Global Table first.

Many cultures were represented at the Global Table 2024 including our Aboriginal and First Nations people, and people from Ethiopia, Turkey, France, Japan, Italy, Argentina, Spain and Mexico.

Food stalls featured menus from around the world in the company of family, friends and neighbours at our 35-metre-long communal table.

Number of cultural grants supported by Council



The number of cultural grants has increased to 6 in 2024 from 4 in 2021. The target set was an ambitious 8, which was double the baseline

Support for People with nowhere to go

In conjunction with specialist services, Council worked hard to connect with and support people sleeping rough. Four long term homeless people were housed. The annual Street Count recorded 13 people sleeping rough in open spaces.

Support for Older People

Supported by funding from the Department of Health, Council continued to support healthy ageing by delivering mind, body, fitness, and social connection activities. The diverse program was delivered in alternative venues at the Waverley Library during extensive refurbishments at the Mill Hill Centre. More than 9,000 attendances were recorded with a satisfaction rating of 95%.

Aboriginal & Torres Strait Islander Community

Council created more visibility for First Nations knowledge, arts, and culture and invited the community to share and learn about respecting and protecting Aboriginal & Torres Strait Islander heritage.

Council staff worked with Waverley College Aboriginal students who produced banners, displayed at various locations throughout Waverley LGA as part of an art project for National Reconciliation Week.

The Gujaga Foundation made several recommendations to guide Council's approach to managing and protecting sites of significance as part of a broader cultural audit presented to members of the Reconciliation Action Plan (RAP) Committee and Council.

Council delivered a community education campaign to engage the community on issues and implications around the Voice to Parliament, with three workshops held, one community forum, and two information BBQs attended by about 550 people.

Early education & care

Utilisation of Council's Early Education and Family Day Care Centres at 95%, top the national benchmark of 81% (ELACCA Early Learning & Care Council of Australia). The quality of early education and care offered to our families has received positive feedback, with the inclusion of the Gujaga Dharawal language and culture program. Council's Family Support service, partly funded by the Department of Communities and Justice received 437 requests for information, advice & referrals. 86 families attended a variety of training sessions including 'Anxiety & Children 0-5'. The new program Tuning into Kids has become very successful and is increasingly engaging dads in the program with positive results.

Women's Council

The provision of affordable and appropriate housing for women, including those with young families, who may be fleeing family and domestic violence, dominated discussions at the April Women's Council to the Mayor meeting.

The Women's Council was established in July 2023 to advise the Waverley Mayor on matters that are relevant to women and girls in Sydney's east to help guide actions by the Council to better support this section of the community.



Women's Council

Its 20 members (pictured above) met in April 2024 to discuss this issue, which was one of three key challenges facing women and girls in Waverley, including connections, mentoring, and building healthy relationships, and mental health and wellbeing.

A further workshop will be conducted to gain more granularity about this issue and what Council can do to assist.

Dawn Reflection

In January 2024, the Dawn Reflection was held at the Bondi Beach at 5.30 am for a morning of quiet reflection to commemorate our First Nations community. The Dawn Reflection included a Welcome to Country and smoking ceremony from the La Perouse Gamay dancers and Jannawi Dance Clan, followed by a breakfast BBQ in front of Bondi Surf Club.

The Dawn Reflection acknowledges the resilience and survival of Aboriginal and Torres Strait Islander peoples and their continuous connection to the Country and culture as the Traditional Custodians of this land.

In 2023, Council was one of the first local government organisations in Australia to host an event of this type on the 26th of January.

Volunteering opportunities

Waverley's inaugural Volunteer Expo in 2023 facilitated connections for potential volunteers and 28 local organisations who utilise volunteers.

The Cemetery Gardening Project brought some of the neglected plots in the cemetery back to life through volunteer gardening activities.



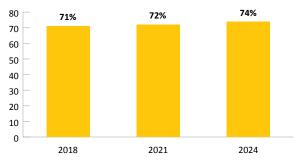
Volunteer gardening

Number of activities that promote community connection organised



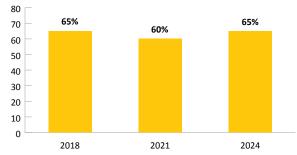
The number of activities that promote community connections doubled in 2024 against the baseline of 25 in 2021

You know your neighbours



The trend of knowing your neighbours has remained consistent within the same range since 2018

Living in Waverley makes you feel connected



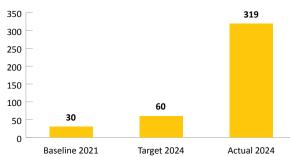
Though the percentage of community agreement of living in Waverley makes you feel connected dropped in 2021 the percentage has increased to the 2018 percentages in 2024. This increase may be attributed to the doubling of initiatives to make the community feel connected post Covid

Artists in Residence Programs

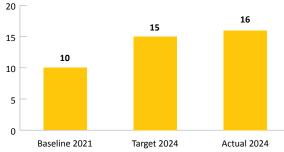
Seven new artists moved into the Waverley Artist Studios and participated in two public exhibitions - Beauty Runs the Gauntlet and Power - the Future is Here, which had 9,528 and 4,060 visitors, respectively. Four current and former WAS residents participated in three artist talk events, four workshops (Summerama, cape making and Bronte House Plein Air) and judging of the Waverley Art Prize and the Waverley Youth Art Prize.

Local Creative Collaborations provided local artists and theatre makers with space and financial subsidies to undertake creative development work in Bondi Pavilion's Yalagang Room. From visual arts exhibitions to play readings to musical theatre development workshops, this new program provided meaningful support to 10 different projects, engaging 20 artists and involving 245 participants in showings, workshops or related events.

Creative personnel supported by Council



The number of creative personnel supported by Council grew by 5 times against the set target of 60 in 2024



Creative organisations supported in creative spaces

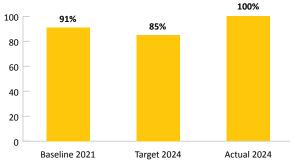
16 creative organisations in creative spaces were supported by Council in 2024, an increase by 6 organisations since 2021

Arts and Culture Program

Arts and Culture programs delivered include Bondi Pavilion Art Gallery exhibition program, Bondi Pavilion performing arts program, Waverley Library exhibition program, artist talks, Talks and Ideas author talks, Classic Hits monthly music concerts, WAVE Youth Music workshop program and the Nib Literary Award.

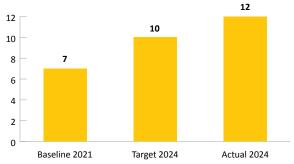
Highlights in Bondi Pavilion Performing Arts Program include The Listies Make Some Noise (Sydney Festival), How the Birds Got Their Colours and The Seagulls at Bondi Beach (Sydney Festival), Earth Sea and Sky (Sydney Festival), Bangers and Mash (Mardi Gras Festival), BLUE - The Songs of Joni Mitchell, Elixir featuring Katie Noonan, National Theatre Live film screenings, school holiday workshop programs, Blackbird by Poetica, theatre performance Don Juan by New Zealand company A Slightly Isolated Dog, Greener Futures panel discussion, musical theatre show Dear Diary, and regular Courtyard Music activations. Highlights in the Talks and Ideas program include Bri Lee - The Work, Jonathan Seidler - All the Beautiful Things You Love, Pauline Menczer – Surf Like a Woman and Waverley's International Women's Day Award.

Positive community and stakeholder feedback for evaluated events



Community and stakeholder feedback received for evaluated events have been consistently positive since 2021

Number of engagements with local creatives/local content



The number of engagements with local creatives/content increased by 5 since 2021 and exceeded the set target

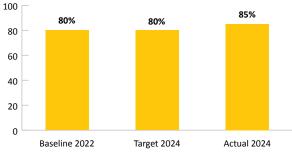
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Waverley Library

Sector Specific Workshops and Partnerships

Transition to high school services networking breakfast was organised with 82 people attending. Storytime at Playgroup sessions engaged 23 out of 38 parents with children aged 0-2 to their first playgroup session and opportunity for a continued babies playgroup for new parents. Eastern Suburbs Aging and Disability Interagency was convened three times to support the delivery of aged and disability services in the region. Focus on Commonwealth Reforms, Dying to Know Film Screening and two death cafes were held in partnership with South Eastern Sydney Health District, Public Health Unit, and Randwick Council to further improve death literacy and plan for end-of-life.



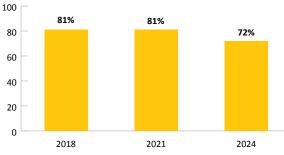
Participant satisfaction rating with effective parenting programs

Participant satisfaction with effective parenting programs has consistently remained high. In 2024, the percentage increased by 5 percentage points against the baseline and target

Library Programs

The Library organised 365 programs that engaged 9,820 members of the community (1,800 adults, 8,020 children). This included 40 summer and autumn school holiday programs (850 participants), 190 emergent literacy programs (6,800 participants) and three outreach sessions to local playgroups and kindergartens (150 participants). Special event sessions for Refugee Week and World Ocean Day were attended by more than 200 participants and new multicultural workshops were added to the program. The Seniors Festival, author talks, digital know-how talks, craft programs, seminars, one-on-one tech help, book and film clubs continued to be well attended. The Family History Digitisation Station remained popular with 176 community members using the service.

Quality library services are available and accessible in Waverley

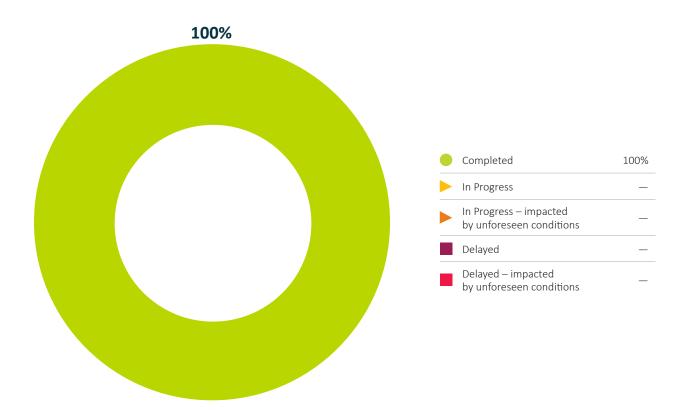


Community satisfaction with quality library services that are available and accessible in Waverley has dropped by 9 percentage points in 2024 against 2018 and 2021 percentages. However, community satisfaction with Library facilities and programs has consistently remained high at 97% satisfaction rating in 2024 and 2021

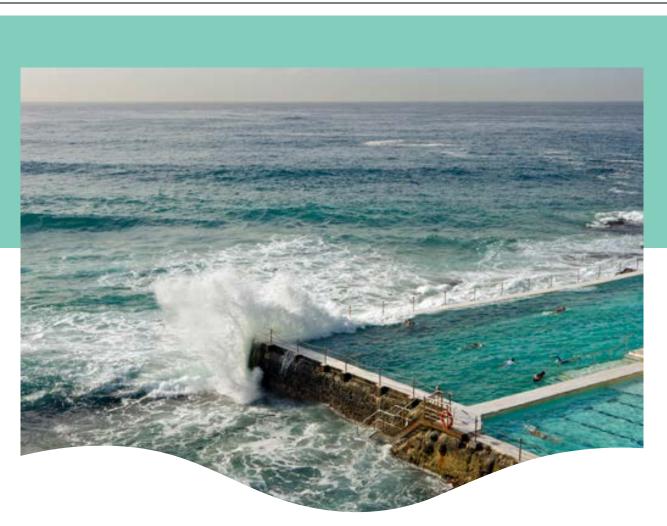
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CM/7.1/24.11- Attachment 1

People: Progress Summary



Of the 43 actions in the People theme of the Operational Plan 2023–24, 100% (43) actions were completed..



Theme 2: Place

Our Place theme focuses on the natural and built environment We facilitate architectural design excellence in building infrastructure, functional public spaces and walkable streets in Waverley. With the highest population density in Australia, community-led, place-based planning and design is critical. Council aspires to be a frontrunner and advocate for balanced development in Waverley.

Our community has strong environmental values, and healthy, active lifestyles, and we are committed to reflecting this in Council strategies. Improving all modes of transport makes Waverley more accessible, safe, connected and sustainable. We are committed to enabling people to get around more easily on foot, by bicycle and public transport to reduce traffic congestion and parking pressures.

To ensure we are meeting community expectations, we are focusing on improving roads, footpaths, parks and playgrounds, and being better prepared for climate changes and potential flooding. We aspire to be at the forefront of sustainability to create resilient communities, sustainable buildings, healthy coasts and bushland, conserve energy and water resources. We recognise that any waste sent to landfill has long-term environmental impacts. We aim to progress Waverley to be a zero waste community.

Bondi Junction cycleway and streetscape upgrade



Place: Key Highlights

Five stars reviews for Bondi Pavilion

Council's award-winning Bondi Pavilion restoration received five stars reviews from the prestigious Hong Kong Green Building Council (HKGBC), whose representatives toured the heritage building in October 2023.

HKGBC has been proactively engaging with counterparts from around the globe to create learning and exchange opportunities for its members to accelerate the practice of green building development in Hong Kong, one of the world's most densely populated areas.

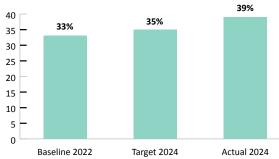
Sustainability features of the restoration project include:

- A 100% electric building with 217 solar panels that provide 71% of the building's power needs during the day
- 80% of existing structure retained to embody energy and materials

- About 90% of the construction waste recycled
- Connected to a centralised stormwater harvesting system located at south Bondi Park, which provides 100% of irrigation needs and for our public bathrooms
- improved thermal comfort in our open spaces and enclosed habitable rooms by minimising VOCs, using green star tagged products and using natural ventilation whenever and wherever possible
- A Building Energy Monitoring System that measures consumption of energy output and input. The system also controls ventilation and temperature and can be remotely controlled to reduce energy consumption
- Nearby electric vehicle charging stations, public transport, and bike racks on our doorstep
- Land use and ecology was also a major focus, with new mass planted mounds, timber seating and new native tree planting.



Prime Minister Anthony Albanese celebrates the plaque unveiling with Waverley Council General Manager, Emily Scott (far left) and Waverley's Councillors, including Mayor Paula Masselos (in green). Picture: Deborah Field.



Bondi Pavilion utilisation rates

Since the opening of the revitalised Bondi Pavilion utilisation rates grew by 6 percentage points in 2024, an increase of 4 percentage points against the set target

The Bondi Pavilion Restoration Project has won several industry awards including:

AWARD

2023 Heritage Awards Judges Choice award

Australian Institute of Landscape Architects' State Landscape Architecture Award for Civic Landscape

A Public Architecture award at the 2023 NSW Architecture Awards

Robin Dods Roof Tile Excellence Award in the 2023 Think Brick Awards.



35 Hong Kong delegates toured the Pavilion with Mayor Masselos

On 24 August 2023, The Hon. Anthony Albanese MP, Prime Minister of Australia, officially commemorated Waverley Council's heritage restoration of the historic Bondi Pavilion at a plaque unveiling and tour of the beachside venue.

At the unveiling, he told guests that:

"The restoration of Bondi Pavilion has brought back the sparkle to one of our most loved buildings. Just as you can't imagine Sydney Harbour without the Opera House, you can't imagine Bondi Beach without the Pavilion. Bondi is a much-loved national treasure. One of the expressions of that love is that we never take it for granted. We have to protect it and nurture it, because even a treasure like Bondi needs a boost sometimes to be at its best.

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Streets as Shared Spaces

In September 2023, Council's Strategic Planning and Development Committee voted to retain the parklets in Wairoa Avenue Bondi Beach and Watson Street, Bondi for a further six months. Funded by the NSW Government, Council's Streets as Shared Spaces (SASS) parklet trial has been a success.

Parklets in Boonara Avenue and Ocean Street, Bondi and Waverley Street, Bondi Junction will be moved to new temporary locations based on expressions of interest, strategic merit and assessment and relevant Council team approval.

Council also voted to instruct Officers to prepare a further report to Council about arrangements to:

- Support the leasing of parklets to business owners. Eligibility, partnership conditions, program operations and maintenance responsibilities will be finalised ahead of parklet leasing.
- Required amendments to the Waverley Development Control Plan to broaden the opportunity for businesses to seek footpath seating.
- Opportunities to implement a Verge Program for kerb extensions or verge upgrades based on feedback.

During the trial, the Council collected community feedback to determine which trial parklet locations should be extended or relocated, or alternatively, if the space should be considered and designed as a permanent landscaped space with seating. Feedback received during the SASS trial included locationspecific learnings for parklets and our streetscapes and this feedback will influence the ongoing Waverley Council Parklet Program.

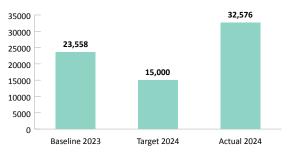
New Road technology trial

In October 2023, Council trialled a road surfacing technology that can contribute to longer lasting roads and a significant reduction of tyres going to landfill. Council is participating in a cross-council initiative with the Southern Sydney Regional Organisation of Councils (SSROC) to trial crumb rubber asphalt which is made of recycled tyres. Initial findings indicate that this type of asphalt can double the life of the road.

The trial project was completed at Yenda Avenue in Queens Park with works completed in October 2023.

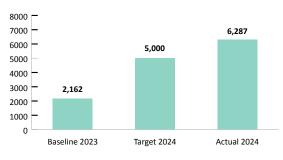
In this trial across twelve council areas, the asphalt used in pavement reconstructions will utilise approximately 2,400 car and 490 truck tyres – the equivalent of 3,600 standard passenger car tyres.

Road renewed/treated (m2)



32,576 m2 roads were renewed/treated by the end of 30 June 2024





^{6,287} m2 of footpaths were renewed by 30 June 2024

Charging the East Electric Vehicle Infrastructure Strategy

In November 2023, Council adopted the Charging East, Electric Vehicle Infrastructure Strategy. This outlines the required charging infrastructure in the Eastern Suburbs to support the EV transition.

The NSW Government has allocated grant funding to charge point operators and local governments to increase public kerbside charging. In the Waverley, Woollahra, and Randwick local government areas, 250 additional chargers will be installed with 90 of these charge ports to be installed and operated by the local Councils. These chargers are scheduled to be installed by the end of 2025 and will be open to the public 24 hours a day, 7 days a week.



An artist's impression of the new and improved Bronte Surf Life Saving Club and community facilities.

Bronte Surf Life Saving Club DA approved

The Sydney Eastern City Planning Panel approved the revised development application (DA) for Bronte Surf Life Saving Club and Community Facilities.

Council will work in partnership with Bronte Surf Life Saving Club and architects Warren and Mahoney to revitalise the building and facilities. Bronte SLSC secured \$1 million in grant funding for the redevelopment from the NSW Government.

Highlights of the project include:

- A balance of female to male facilities
- Family change rooms and accessible amenities
- Adequate facilities to train over 200 lifesavers per year and teach young nippers (currently almost 800)
- Fit-for-purpose lifeguard and lifesaving facilities including adequate storage and training spaces
- Lifeguard facilities with change rooms, first aid, and lifeguard tower (to align with Surf Lifesaving Australia requirements and recommendations)
- Council staff amenities and storage
- Patrol first aid area
- Administrative offices
- Kiosk, gymnasium, and function room
- Training and meeting rooms and
- The promenade will also be upgraded.

Waverley Park Playground reopened

In December 2023, Council reopened inclusive Waverley Park Playground, home to Sydney's newest rocket ship and bespoke launch control play tower with children dressed in astronaut costumes.

- Council received a \$1.75 million grant from the Public Spaces Legacy Program to assist in funding Waverley Park upgrades, including the new inclusive playground, park lighting upgrades, landscaping, and relocation of a fitness station
- Access and inclusion are at the heart of the design for both the playground and fitness station designed for diverse age groups and abilities
- The design was informed by community feedback collected across two rounds of consultation and achieves Waverley's vision to upgrade the park to a district level inclusive play space catering to all visitors as identified in Waverley Council's Play Space Strategy, Inclusive Play Space Study, and the Waverley Park Plan of Management
- The rocket ship and launch tower is a modern reproduction of the park's original rocket ship that was installed in the 1960s reimagined to expand the play experience for everyone and meet modern safety standards.



Waverley Park Playground.

The district-level inclusive play space at Waverley Park Playground was opened and caters to all visitors. The NSW Government co-funded the project through the NSW Public Spaces Legacy Program, in association with the Council. Access and inclusion are at the heart of the playground's design.

In April 2024, Wairoa School celebrated access and inclusion at the Waverley Park Playground. Waiora School provides educational programs to support students with moderate to severe intellectual disability, who may also have additional support needs related to autism, physical disabilities, and sensory disabilities.



The Wairoa School community enjoying the visit to the new playground.

The Waverley Park Playground upgrade was informed by Waverley Council's Play Space Strategy, Inclusive Play Space Study and the Waverley Park Plan of Management. Waverley's Disability Inclusion Action Plan (DIAP) details the actions Council will take to improve the way people with disability access services and participate in community life.

These actions are informed by feedback from a broad range of people from Waverley, including people with a disability, their families, carers, service providers, and advocacy groups.

Planning controls to mitigate future flooding risk in Waverley

In March 2024, Council adopted updated planning controls to ensure that future development reduces risk to property and life during extreme weather events.

These changes respond to State Government legislative requirements introduced in 2021 and reaffirmed in the recently released NSW Flood Risk Management Manual in 2023. The changes also implement the Waverley LGA Flood Study, which was adopted in 2021.

As part of the process, both the Waverley LGA Flood Study and proposed planning controls and flood maps were independently reviewed and verified as being in line with best practice and State Government requirements. Additional comprehensive, rigorous, and independent investigations also found that implementation of these changes would not result in negative impacts on property prices and insurance premiums.

As part of the next phase, the Waverley Floodplain Management Committee has been re-instated, comprised of both community and expert membership, which will be consulted on the development of flood mitigation solutions. This will provide a roadmap for further works Council and the state government will need to undertake to help reduce flood risk.

Percentage of applications that meet LEP and DCP are determined within 40 working days after notification



In 2023-24, 85% of development applications received that meet LEP and DCP requirements were determined within 40 working days after notification

Housing affordability at the top of priority list

In November 2023, Council launched three new engagement projects aimed at gathering information to address housing and housing affordability concerns in the local government area (LGA). It comes as SGS Economics and peak body National Shelter this week released its annual Rental Affordability Index (RAI), which compares rental costs to household incomes.

The index found that Greater Sydney is now the least affordable capital city in the country and that renters in every capital city are now in a worse position than they were in 2019, before the start of the pandemic.

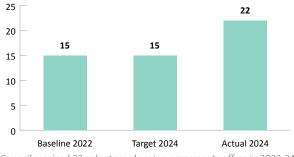
According to the NSW Department of Families and Justice, as a rule of thumb, housing for very low to moderate income earners is usually considered affordable if it costs less than 30% of gross household income.

To help address some of the housing issues facing the community, Council is updating its Affordable Housing Tenancy Policy to improve access to Council's affordable housing program for a wide range of households, including single parent families, and essential workers on low incomes.

Council has operated the Waverley Affordable Housing Program since 2000 and currently provides 25 units of affordable housing.

A tenancy support webinar conducted on 15 November 2023 provided expert advice on tenants' rights with a focus on negotiating better outcomes. It was recorded and is now available online as a resource for our residents.





Council received 22 voluntary planning agreements offers in 2023-24

Charing Cross Streetscape Upgrade

In November 2023, Council invited community feedback to provide feedback about the Review of Environmental Factors (REF) for the Charing Cross Streetscape Upgrade project.



Charing Cross streetscape upgrade

The REF summarises the assessment of the potential environmental impacts of the proposed upgrade which aims to improve the Charing Cross business district's economic and social vibrancy and make it safer, more accessible, and sustainable.

Highlights of the project include:

- Upgraded landscaping, including new trees and street furniture
- · Safety improvements for all transport modes, including the introduction of a 40km/h area as part of a wider LGA project
- Improving sustainability through water sensitive urban design
- Widening of footpaths to improve access
- Undergrounding of overhead powerlines
- New multi-function poles and upgraded lighting to replace existing Ausgrid poles and will reduce spill lighting onto buildings
- Improved stormwater infrastructure.

Once the REF is evaluated, a contractor will be appointed to undertake preliminary electrical works in 2024, including the undergrounding of power lines.

The proposal site is located within the village centre, along a section of Bronte Road between Church Street and its intersection with Albion Street. It is centered around the six-way intersection of Bronte Road, Carrington Road and Victoria Street, and also includes a section of Victoria Street and Carrington Road, near the intersection with Bronte Road.

Net Zero Month of Action

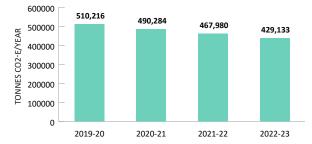
In March 2024, Council embarked on a Net Zero Month of Action to inspire and empower the community towards achieving our target of net zero greenhouse gas emissions by 2035.

Council, in collaboration with neighbouring Councils and Member for Wentworth, Allegra Spender, provided education, tools and support to help everyone take action to reduce emissions and save money.

Council greenhouse gas emissions

Council greenhouse gas emissions continued to decrease, falling to 1,730 tonnes of CO2 e in 2023/24. Council's scope two electricity emissions are reduced through the purchase of 100% renewable electricity through the Council contract with Zen Energy. Council continues to remove gas appliances including the removal of gas water heating in the Waverley Library in early 2024.

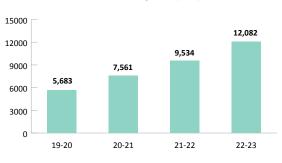
Community greenhouse gas emissions



Community greenhouse gas emissions reduced from 510,216 in 2019-20 to 429,133 in 2024. The actual emissions though slightly below the target is a significant reduction

A variety of events, workshops and webinars were designed to empower residents, businesses, and organisations to take meaningful steps towards saving energy and creating a more sustainable and resilient community.

A highlight of the Net Zero Month of Action was the Waverley Net Zero Alliance business breakfast on Friday 15 March at the Bondi Pavilion. Speakers included Alexi Boyd from Energy Consumers Australia, Emmanuel Constantinou, President, Bondi and District Chamber of Commerce and Mayor Paula Masselos.



Solar installations in Waverley LGA (KW)

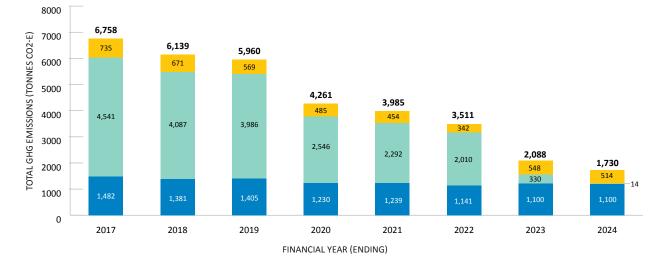
There is an increase in solar capacity in Waverley LGA. In 2023-24, 12,083 KW of solar energy was generated

Ausgrid data shows a continuous increase in the amount of rooftop solar installed in the Waverley Local Government Area (LGA). Council programs Solar My School and Solar My Suburb (delivered with Randwick and Woollahra Councils) have greatly assisted with the uptake of solar.

Scope 1

Scope 2

Scope 3



Waverley Council GHG Emissions

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Urban Greening and Cooling Strategy



Urban Greening and Cooling Strategy

In December 2023, Council adopted the Urban Greening and Cooling Strategy, outlining 26 targeted actions to increase canopy, shrubs, and greenspace in Waverley to 35% by 2032, including the planting of 500 street trees and 40 park trees each year. Increasing greening to over one-third of Waverley will enhance our climate resilience, sustain our local biodiversity, and support healthy, liveable neighbourhoods. The delivery of the Urban Greening and Cooling Strategy, a key component of Waverley's Resilience Framework involved engaging staff and the community, including a Councillor workshop, three internal staff working group meetings, and workshop with the Sustainability Expert Advisory Panel. A community web dashboard has been established to assist with tracking the implementation of the Strategy.

In 2023-24, an additional 527 trees were planted across Waverley.

Urban Ecology

Council continued the implementation of the Biodiversity Action Plan – Remnant sites to protect and conserve the approximately six hectares of remnant vegetation across the Waverley LGA and the adjacent buffer plantings.

Coastal Management Planning

Waverley finalised the first stage of the Waverley Beaches Coastal Management Plan, in accordance with the requirements of the *Coastal Management Act 2016* and *Resilience and Hazards State Environmental Planning Policy 2021*. It will enable the development of a long-term strategy for the coordinated management of the coastal zone with a focus on Bondi, Bronte, and Tamarama Beaches, and identify relevant and necessary coastal projects that may be required in the next 5 -10 years to address coastal processes and hazards, including sea level rise.



Curlewis Street Upgrade

Construction of the Curlewis Street Streetscape Upgrade has commenced from Campbell Parade to Old South Head Road.

Works will be carried out in six stages, and smaller sub-stages, to minimise impacts on residents and businesses. The first stage of construction will be on both sides of Curlewis Street between Glenayr Avenue and Campbell Parade.

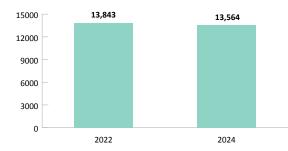
Highlights of the project include:

- Separated two-way bike path from Campbell Parade to Wellington Street
- Six new EV charging stations
- Shared paths for people walking and cycling between Wellington Street and Old South Head Road
- Raised pedestrian crossings at Gould and Wellington streets
- 60 new trees to increase tree canopy
- New paving and signage
- New multifunction light poles
- Improved drainage and stormwater systems.

This project is one of 87 projects funded across NSW through Transport for NSW's 2023/24 Get NSW Active program, which provides local councils with funding for projects that create safe, easy, and enjoyable walking and bike riding trips.

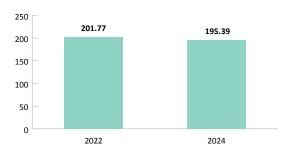
The design for the upgrade was informed by two rounds of community consultation conducted in 2022 and feedback received last year about the project's Review of Environmental Factors.

Reduction in total residential waste collected (tonnes)



In 2024, the total residential waste collected reduced to 13,564 tonnes as against the 2022 baseline of 13,843 tonnes

Reduction in total residential waste collected per capita (kg/capita)



The total residential waste collected per capita decreased from 201.77 kg/capita in 2022 to 195.39 kg/capita in 2024

Social and Affordable Housing Fund and Advocacy

The Voluntary Planning Agreement Policy was presented to Council at its meeting in June 2024 to place the document on public exhibition. The AHCS PP was subsequently gazetted in August 2024 and will impose a condition on DAs requiring a 1% contribution of the gross floor area of the residential component of the development to Council's affordable housing fund.

The Affordable Housing Contributions Policy and Planning Proposal were presented to the Council at its meeting in March 2024 for adoption.

Second Nature Program

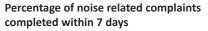
The second nature sustainability education and engagement program delivered more than 40 separate environmental education events, including Summerama workshops, National Tree Day, microbat, and bird watching, and sustainability webinars on diverse topics, including greening rooftops and greener landlords, with more than 1,650 people participating. Community led environmental action was celebrated through 12 new local sustainability champion case studies and monthly blogs to share local knowledge. The annual Love the Coast photo competition and exhibit was held in February 2024 at Bondi Pavilion with a range of entrants from the community highlighting the importance and beauty of our local marine environment.

Building Futures Program

Building Futures is a free Council program to help larger strata buildings (25+ units) save money on their energy and water bills and improve environmental performance. Participating buildings work towards reducing common area energy use by 20%, reducing operating costs and carbon emissions. Last round of program monitoring shows that participating buildings are saving on average over 27% in electricity consumption through the program, more than t 200 tonnes of greenhouse gas emissions and over \$50,000 in common area energy costs every year.

Response to Illegal Building Complaints

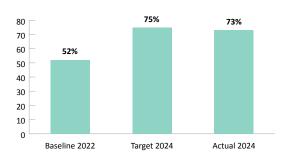
Of the total 347 illegal building complaints received, nine were asbestos related, 65 about condition of existing buildings, 64 were complaints about construction hours of operations, 35 illegal uses and 155 about illegal work. A total of 285 cases were completed, and the remainder are under investigation.





60% of noise related complaints were completed within 7 days in 2024. This percentage is in par with the 2022 baseline

Percentage of asbestos and sewage complaints completed within 14 days



Percentage of asbestos and sewage complaints completed within 14 days has increased by 21 percentage points since 2022

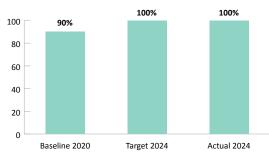
Power to the Future Program

Council completed a multi-year intergenerational program to improve climate literacy and leadership skills of school children, supported by local seniors, and environmental community groups. Participants of the program designed a fun online board game, played by 40 local households, who completed 422 local missions to reduce emissions, create habitat, reduce food waste, and change consumption behaviours.

Food Safety Inspections

In 2023-24, 365 routine food inspections were conducted. 100% of all high and medium risk food premises were inspected this financial year.

Percentage of food premises inspections conducted as scheduled

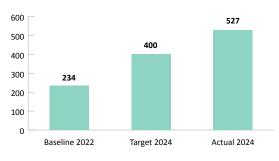


100% of the routine food premises inspections were conducted as per the schedule in 2024

Living Connections Program

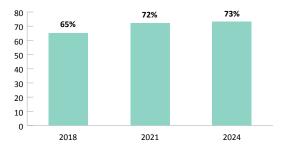
There were 75 new participants in the Living Connections Program in 2023-24 which helps residents create local native habitat on their property. This brings the number of Living Connections gardens planted to 397 and is continuing to grow.

Number of trees planted



Council planted 527 trees in 2023-24

The natural environment is respected and protected

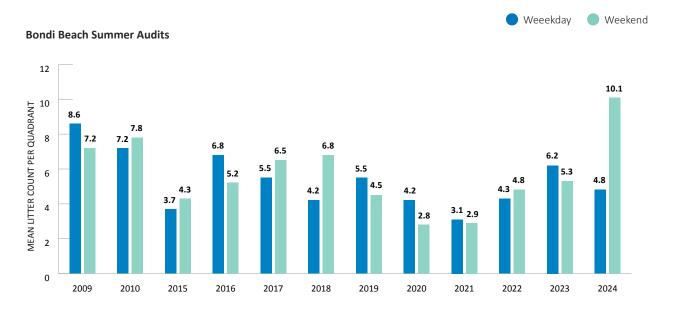


Community satisfaction ratings with respect and protection of natural environment in 2024 has been in par with 2021 rating. An increase by 8 percentage points since 2018

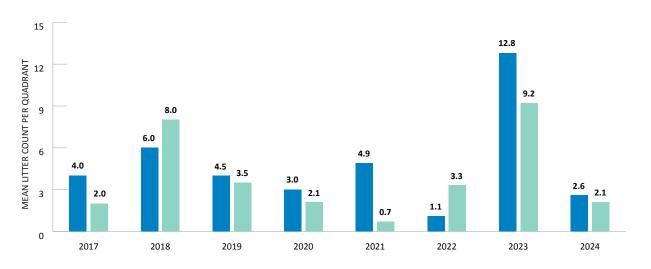
Beach Litter Audits

Council has been undertaking beach litter audits on our beaches for many years. Litter counts undertaken across our beaches show varying levels of plastic, paper and cigarette litter at different parts of the beach and shoreline. There has been an increase in shore litter at Bronte Beach relative to 2023, indicating a growth in marine litter. Bondi beach had a decrease in litter counts on weekdays and an increase on weekends in 2024. Tamarama Beach had an overall decrease in litter counts on weekends and weekdays. The results demonstrate the need to continue delivering a robust cleansing and engagement program over the summer across all beaches with the Summer crew and beach raking. Plastic is the top litter material across the three beaches. Cigarette butts range from 5.9-14.5%.

Council will also continue enforcing the smoking ban at all beaches, delivering a mix of initiatives for litter prevention and advocating for a reduction in single-use packaging.



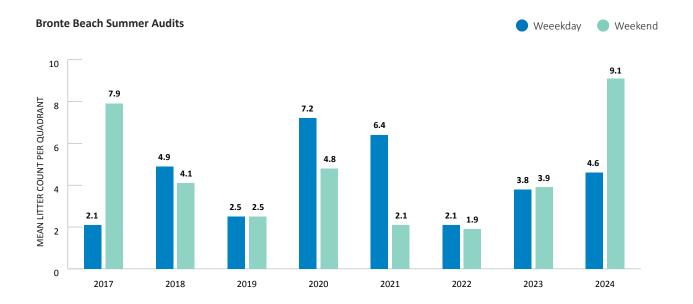
Tamarama Beach Summer Audits



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Weeekday

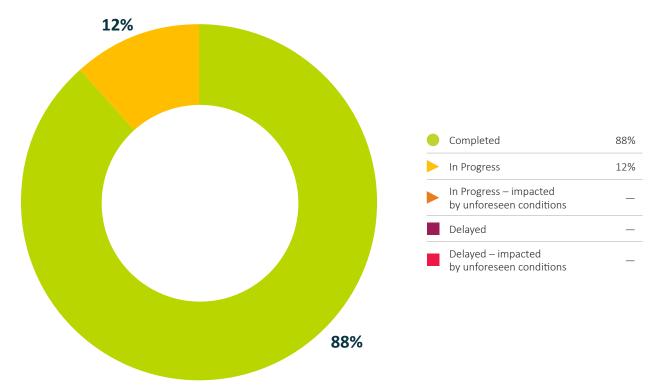
Weekend



Property Strategy Implementation

STRATEGIC ACTION	2023-24 PROGRESS UPDATE
Carry out a Council Staff Accommodation Review, to investigate agile working opportunities within Council's property portfolio, to provide optimal accommodation to cater for staffing and service levels to meet future needs.	 A Short-Term Accommodation Project was established to relocate staff from the Chambers building to offices elsewhere within Council's portfolio while the Chambers building is refurbished.
	 Stage 1- Staff have been relocated from the Grafton Street office to the Whitton Lane Offices
	 Stage 2- Customer service Centre and AIF office have been reconfigured to accommodate agile working
	 Stage 3- A fit out of the library offices has been completed to allow for additional teams to relocate from the Chambers building
	 Stage 4- Construction of the Mill Hill Boot Factory building is expected to be completed in late September which will see the remaining staff to be relocated from the chambers building
	• The new Council will decide on the future of the Chambers site early in the new term
Develop Plans of Management (POM) for all Council-owned and managed Community Land	• Work is ongoing in developing Plans of Management (PoM) in accordance with the <i>Crown Lands Management Act (2016)</i>
Undertake a high-level analysis of Council's property portfolio to develop a list of priority projects requiring further review or Council determination.	• The portfolio analysis report has been developed which provides an overview of the status of all Council's building assets. The report will be used to identify priority projects to be included as strategic actions in the Waverley Council Property Strategy 2024-2028
Carry out a review of the performance of Council's Commercial Property Portfolio to include valuations, yield, classifications, zoning and options for potential future development.	 The review has been completed, and the findings will be considered when identifying priority projects to be included in the Waverley Council Property Strategy
Develop an operational management	The Bondi Pavilion reopened in September 2022
model for both the newly renovated Bondi Pavilion and Boot Factory buildings in time for their reopening.	• A Thinker in Residence role has been created. This role will be responsible for programming the Boot Factory spaces from the buildings reopening date
Carry out condition assessments on all Council building assets as part of Council's Strategic Asset Management Planning cycle.	 The project to undertake condition assessments was completed in 2022. The data collected will be included in the development of the Strategic Asset Management Plan 7
	 The data is also used to inform the annual capital renewal program for Council buildings.

Place: Progress Summary



Of the 69 actions in the Place theme of the Operational Plan 2023–24, 88% (61) actions were completed, and 12% (8) are in progress.



Theme 3: Performance

Our Performance theme focuses on Waverley being a well governed, transparent and financially sustainable organisation We will continue to make Waverley an ethical Council that delivers efficient services to the community, on a basis of strong financial sustainability and accountability. Councillors represent and make decisions on behalf of all residents and ratepayers of Waverley, informed by thorough community engagement, strategic focus, and based on data and analysis. We will continue to improve the services we offer our community by building our internal systems, processes, capacity and capability.

We are committed to creating a prosperous and sustainable local economy, particularly as the State Government has identified Bondi Junction as a commercial centre linked to the Sydney global economy. We want to protect and enhance our neighbourhood villages while encouraging and supporting the creative and visitor economy.

THEME 3: PERFORMANCE

Brightest & Best Business Awards



Performance: Key Highlights

2023 Brightest & Best Business Awards

The Brightest & Best awards celebrate our businesses contribution to Waverley's economic and social vibrancy and are open to businesses, large or small that operate across the district. In November 2023, the winners of the 2023 Brightest and Best Awards were announced at the awards ceremony held at Bondi Pavilion. All entries were assessed against their industry peers across 12 categories.

The winners of the 2023 Brightest & Best Business Awards are:

AWARD CATEGORY	BUSINESS
Best New Business of 2023	Nourish Organic Marketplace
Beauty Services	The Facial Room
Childcare & Education Services	Play Studio Kids
Creative Business Services	100 Percent Dance
Digital & Online Business	Music Health
Entrepreneurial Innovation	Ajust
Fitness & Wellbeing Services	Lets Go surfing
General Retail	Bondi Bike Shop
Hospitality	Brown Sugar Bondi
Professional Healthcare & Medical Services	Bondi Family Dentist
Professional & Other Services	The Strategy Group
Environmental Sustainability	Sage Beauty

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THEME 3: PERFORMANCE

Bondi Innovation Forum 2024

In May 2024, the Bondi Innovation Forum was held at Bondi Pavilion. The transformative impact of artificial intelligence (AI) on business was the theme of this year's Business Forum.

Nine speakers delved into the revolutionary world of Al and unpacked its complexities, providing real-world experiences, practical tips, and firsthand insights to help unlock its full potential.

Council organises the Bondi Innovation Forum in partnership with Bondi Innovation, and Bondi & Districts Chamber of Commerce. Speakers include:

Sophie Renton	Social researcher, trends analyst and managing director at McCrindle
lain McDonald	From startup 8seats which launched this year
Kristen Migliorini	Founder and CEO of technology startup Komplyai
Adrian Falk	From Believe Advertising & PR
Emma Lo Russo	CEO OF Digivizer, Australia's global digital marketing technology and activations company
Ben Fitzpatrick	Chief Strategy Officer at independent digital growth consultancy Webprofits
Kian Moini	Founder of Q-Tox
Sonia Shwabsky	CEO, Kwik Kopy Australia
Eamonn Egan	The visionary behind the disti.Ai platform

For those who could not attend the event in person, the forum was live streamed from the Bondi Pavilion Theatre.



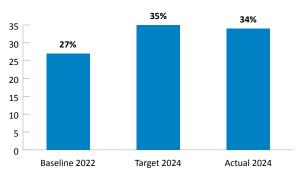
Bondi Innovation For

Library Collection and Development

The Library Collection Development Plan was reviewed and updated. The physical library collection was assessed, and a weeding schedule was introduced to maintain a fresh and relevant collection. New collections including console games, multicultural magazines and Junior and Young Adult magazines were introduced. The eBook and magazine collections were also increased due to growing popularity.

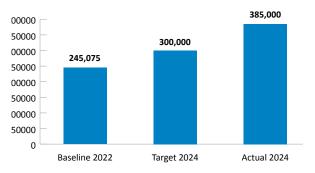
A Library Membership Plan was developed to promote Library services and increase engagement. Membership grew by 12% during the 2023-24 period to a total of 23,512 active members, resulting in increased visitation (30% increase) and loans (11% increase).

Library Membership (% of population)



Library membership increased by 7 percentage points of population in 2024 as against the baseline

Library circulation (loans)



Library circulation (loans) has increased by 139,925 in 2024 as against the baseline in 2022

THEME 3: PERFORMANCE

Informing community on Council decisions

Council decisions were promoted through Council's social media channels and the Precinct system. Council and Council Committee meetings were live streamed to keep the community up to date on Council's decision-making in real time.

A table of Council resolutions is published on Council's website to better inform the public of Council's decisions.

Video conference option for members of the public to address Council to enable greater participation in Council decision-making was made available. This process will be formalised in the required review of the Code of Meeting Practice within 12 months of the local government election.

Governance Framework

A number of actions in the Governance Framework were completed, including:

- Implementation of the Legislative Compliance Framework
- Roll-out of Council's new organisational values
- Review of Council's strategic risks
- Improved reporting on significant complaints, investigations and referrals and their recommendations
- Adoption of new terms of reference for the Audit, Risk and Improvement Committee
- Adoption of a new Internal Audit Charter.

Precinct Engagement

Precincts continued to be engaged on strategic issues such as the Bondi Park Upgrade, the Waverley Walking Strategy, Curlewis Street Upgrade, Gould Street Improvements, Sir Thomas Mitchell Reserve Playground Upgrade, Flood Risk Management Study and Plans, South Head Cemetery Plan of Management (POM) and our Road Infrastructure Renewal Program. Precinct feedback continued to be very positive on the effectiveness of engaging through online, face to face and hybrid meetings as it allows greater participation from a wider group of people.

Liveability Survey

The Living in Waverley survey was completed and the service provider id Informed Decisions, provided the results to Council in early 2024.

Respondents to the Living in Waverley survey indicated interest in more online resources from Council on the NSW Planning System. In response, Council completed stage 1 of the education campaign including the development of:

- A series of Frequently Asked Questions (FAQs) covering the Local Environmental Plan (LEP) & the Development Control Plan (DCP) and submission writing (inclusive of a submission template)
- Fact Sheets and a guide on using the development application tracker
- A series of three planning videos covering general information on the NSW Planning System, the DA process and exempt and complying development are in the final stages of production.

Health and Safety Programs

A range of health and safety programs were implemented, including audiometric testing to protect employees' hearing health, especially in high-noise environments. Skin checks were offered for early detection of skin cancer, highlighting our commitment to preventive care. Yoga sessions continued to enhance physical fitness and mental wellbeing. The Uprise EAP was expanded to offer comprehensive support services, promoting mental health, and providing resources for personal and professional challenges.

Leadership Development

Twenty-three participants completed the Future Leaders Program in October 2023 and New Future Leadership cohort comprising 15 employees across Council commenced the program in May 2024. All senior leaders, including Directors and Executive Managers participated in a senior leadership program in 2023-24.

Customer Experience Strategy

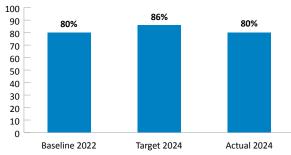
Council adopted a new Customer Service Charter representative of Council's commitment to providing great service through customer interaction. The charter is available on Council website and at key sites across the LGA.

The first phase of service level agreements for service requests were completed. The review informed a full Customer Relationship Management (CRM) System review, including service level agreements and CRM categories in line with Council's ICT modernisation program and new CRM system.

Council has produced live dashboards of key performance indicators via Microsoft Power BI. These include request volumes, the complaints assigned to departments, their SLA performance, and general volumes of complaints. The Leadership Team has been assigned access to monitor complaints statistics to ensure these are handled promptly.

The Customer Experience Transformation Project addresses the content on the Waverley Council website. This project ensures Council service information is made accessible, relevant, and easy to navigate and understand. Council focused on increasing transparency of Have Your Say projects by making engagements readily available on social channels, Council's main newsletter and several Council managed websites. Council also distributed Waverley News magazines to each household across the LGA, three times a year, which additionally highlights how community members can provide feedback on major works and open consultations.

Customer complaints management



Customer complaints management percentages have remained at 80% in 2024 in par with 2022 baselines

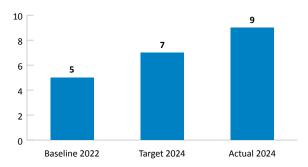
Inclusive and accessible engagement

Preparation to engage hard-to-reach segments of the community, such as children and youth, through the Youth Summit 2024 is in progress. The Community Engagement Guidelines are revised to showcase the best practices and procedures to demonstrate effective engagement.

Internal Customer Experience Training for all Council staff has been created and launched. This training entails real-life scenarios for indoor and outdoor workforces, entailing appropriate responses that exemplify Council values and our Service Promise. More specialised training is being explored for community-facing staff.

Adopted in August 2023, Council's Community Engagement Strategy includes facilitating Have Your Say pop-ups across each ward annually. These popups facilitate discussion and engagement on relevant projects and initiatives led by the Council. One Have Your Say pop-up has been facilitated from which feedback has been collated and analysed. Council is also exploring different ways of engaging with people based on community feedback to offer appropriate channels of engagement (e.g. online, workshops, and focus groups).

Community engagement channels to reach diverse segments of community



Channels to engagte diverse segments of community has increased to 9 in 2024 against the baseline of 5 channels in 2022

Economic Development

BASELINE	TARGET 2024	ACTUAL 2024
Combined Occupancy rate of 91.7%	Maintain or improve on baseline	92.4%
2 events, more than 250 in attendance(2022)	Maintain a minimum of 2 events and more than 250 local businesses	3 events, 450+ people
More than 10 communications with average of 40.5% openings (2022)	Maintain an average of 38% opening across all communications	46.09% (Average of 20 Communications)
\$2.718 billion (2023)	Maintain above baselinen	\$2.696 billion
39,408 businesses (2023)	Support for more than 35,000+ businesses	38,710
Occupancy across the LGA was an average of 93.15% (2023)	Maintain an average occu (pancy across LGA commercial centres above 90%	90.8%
	Combined Occupancy rate of 91.7% 2 events, more than 250 in attendance(2022) More than 10 communications with average of 40.5% openings (2022) \$2.718 billion (2023) 39,408 businesses (2023) Occupancy across the LGA was an average of 93.15%	Combined Occupancy rate of 91.7%Maintain or improve on baseline2 events, more than 250 in attendance(2022)Maintain a minimum of 2 events and more than 250 local businessesMore than 10 communications with average of 40.5% openings (2022)Maintain an average of 38% opening across all communications\$2.718 billion (2023)Maintain above baselinen39,408 businesses (2023)Support for more than 35,000+ businessesOccupancy across the LGA was an average of 93.15% (2023)Maintain an average occu (pancy across LGA commercial

Customer Service Centre Standards

MEASURES	BASELINE	TARGET 2024	ACTUAL 2024
Contact Centre- Average call handling time	3 mins 49 sec (2022 Annual average result)	<3 min 30 sec (80%)	3 mins 40 sec Ave
Front Counter- Average wait time	5 min 15 sec (2022 Annual average result)	<5 mins (80%)	<5 mins = 88%
Front Counter- Average service time	7 mins 43 sec (2022 Annual average result)	<7 mins 30 sec (80%)	7 mins 53 sec Ave
Contact Centre- First Call Resolution	Transfer rate (<15%)	Transfer rate (<10%)	7% transfer rate

Service Reviews

A panel of service review providers was established and two service reviews were initiated in 2023-24 -Financial Sustainability Service Review and Lifeguards. Phase 1 of the Financial Sustainability review to assess current capacity and determine future improvement areas was completed. Phase 2 will be completed in Q2 2024-25. The Lifeguard Service Review is underway. Technical review is 50% complete, with community consultation due to commence in August 2024.

Commercial Centre Occupancy

Council conducts an audit twice a year to measure occupancy trends and the industry mix at each commercial centre. The audits identify vacancy trends in Waverley's commercial areas for better understanding and planning to meet the needs of business owners, residents, and visitors. The audit measures all areas in Waverley zoned for commercial purposes as defined under the Environmental Planning Instruments.

The designated study areas are:

- Bondi Junction
- Bondi Beach
- Bondi Road
- Charing Cross
- Macpherson Street (Bronte)
- Bronte Beach
- Rose Bay.

Occupancy Audit Summary

The following information is a summary of information for all of Waverley as of February 2024.

Occupancy rates

COMMERCIAL CENTRE	OCCUPANCY % AUGUST 2022	OCCUPANCY % FEBRUARY 2023	OCCUPANCY % OCTOBER 2023	OCCUPANCY % FEBRUARY 2024
Charing Cross	95.3	95.1	95.1	96.1 个
Macpherson St	94.0	94.3	90.7	89.5 🗸
Bondi Rd	92.3	89.4	90.7	94.3 个
Bronte Beach	100	100	100	100
Rose Bay	90	92	88.8	89.8 个
Bondi Junction	89.7	87.6	86.2	88.7 ↓
Bondi Beach	91.4	88.4	91.7	90.5 ↓
Waverley (average)	91.1	89.4	89.7	90.8 个

The occupancy rate excludes properties that are for lease, empty and premises that are awaiting development application (DA) approval.

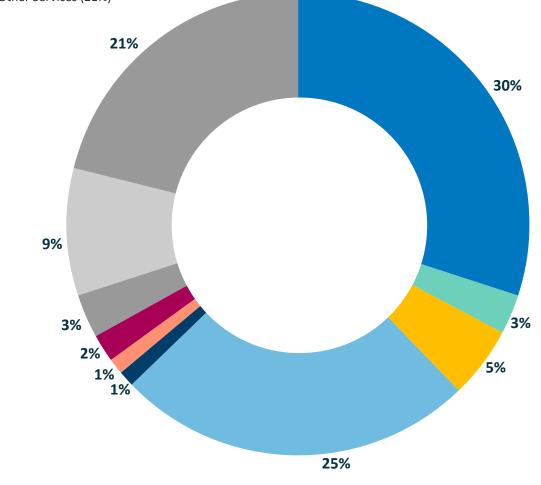
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Summary of Commercial Centres

Industry mix

Top 3 Industries

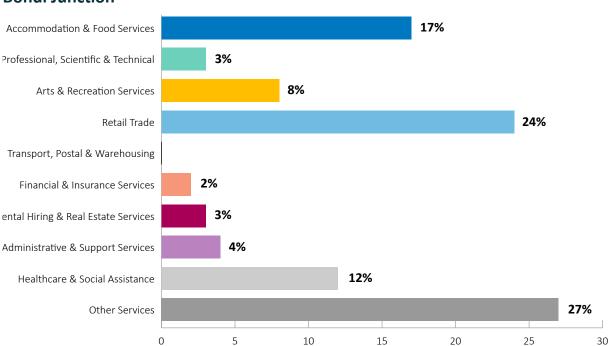
- 1. Accommodation and Food Services (30%)
- 2. Retail Trade (25%)
- 3. Other Services (21%)



Accommodation & Food Services	30%
Professional, Scientific & Technical	3%
Arts & Recreation Services	5%
Retail Trade	25%
Transport, Postal & Warehousing	1%

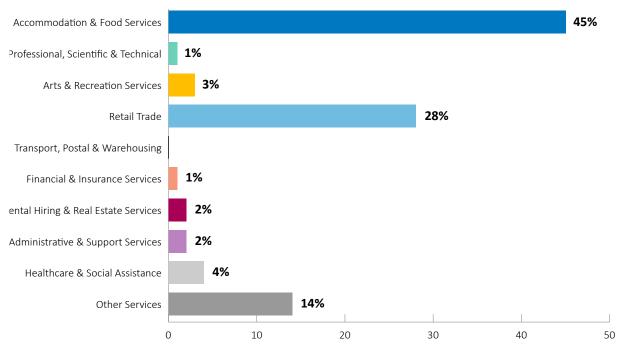
Financial & Insurance Services	1%
Rental Hiring & Real Estate Services	2%
Administrative & Support Services	3%
Healthcare & Social Assistance	9%
Other Services	21%

Tenancy mix



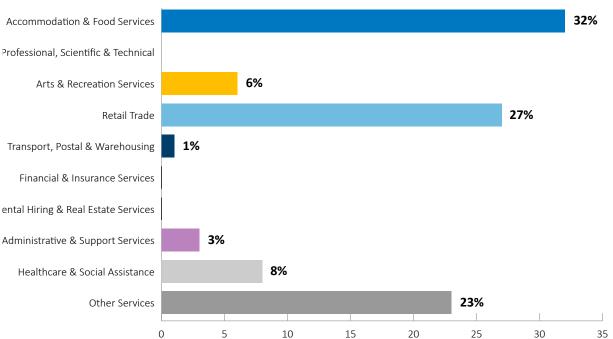
Bondi Junction

Bondi Beach

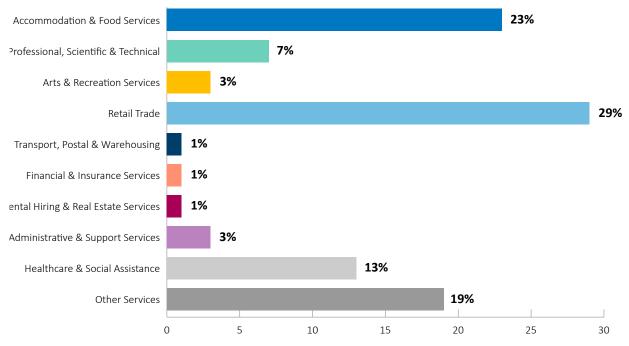


Tenancy mix

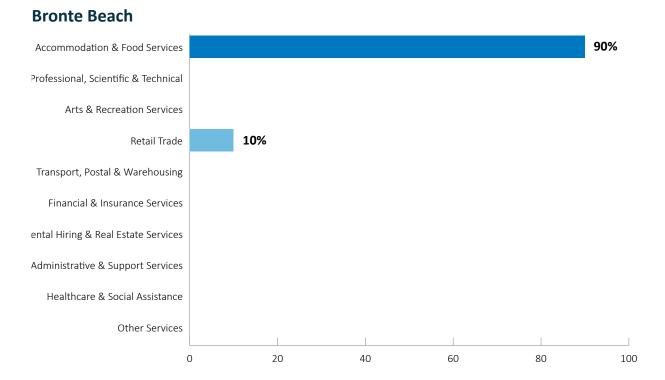
Bondi Road



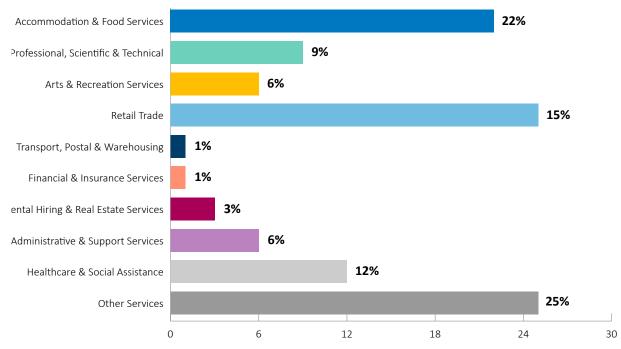
Charing Cross



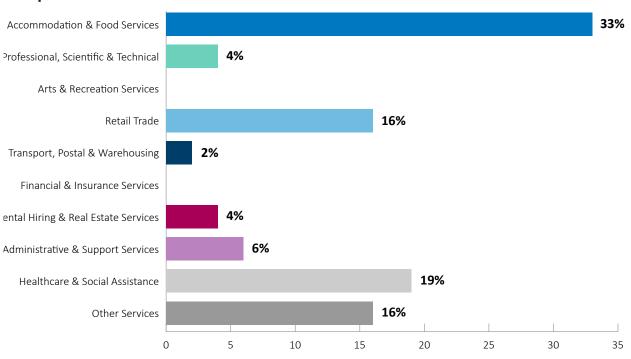
Tenancy mix



Rose Bay

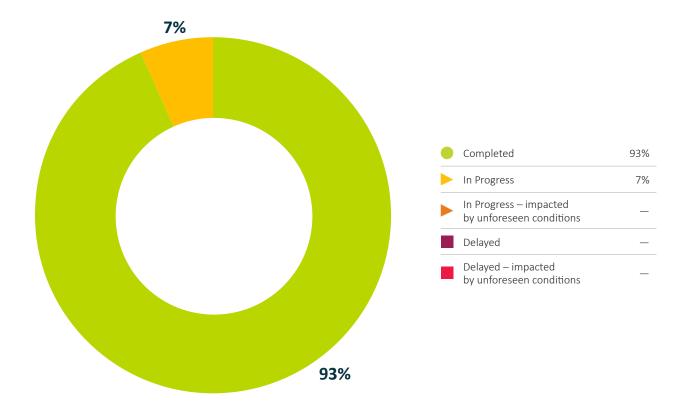


Tenancy mix



Macpherson Street

Performance: Progress Summary



Of the 46 actions in the Performance theme of the Operational Plan 2023–24, 93% (43) actions were completed, 7% (3) are in progress.

Part 3

Meeting our Additional Legislative Requirements

Amount of Rates and Charges Written Off

The following rates and charges were written off during the year.

Grand Total	485,974.85	148,455.71	\$330.35	634,760.91
Subtotal	322,983.38	148,314.92	-	471,298.30
Pension Council Abandonment Section 582	78,573.34	_	_	78,573.34
Pension rebate Government Abandonment Section 575 (Local Government Act)	244,410.04	148,314.92	_	392,724.96
Subtotal	162,991.47	140.79	\$330.35	163,462.61
Postponed 2017-18 rates and interest charges	699.61	_	330.35	1,029.96
Rates for 2023-24 financial year as per council resolution 7 October 2008 (32- 48 Denison Street)	162,291.86	140.79	_	162,432.65
DESCRIPTION	RATES	WASTE & OTHER CHARGES	EXTRA CHARGES	TOTALS



Mayoral and Councillor Fees, Expenses and Facilities

MAYORAL AND COUNCILLOR FEES AND EXPENSES	AMOUNT (\$)
Mayoral fees	47,390
Councillor fees	260,760
Councillors' superannuation	29,116
Office equipment and maintenance	6,666
ICT Usage	17,864
Conference and seminars	27,404
Professional development	18,869
Interstate visits	-
Overseas visits	-
Spouse expenses	-
Home office expense	1,262
Provision for childcare	1,027
General travel expenses	883
General expenses	2,468

Councillor Training and Ongoing Professional Development

Councillors did not complete any induction training course, refresher course or supplementary induction course during the year.

Cr Angela Burrill, Cr Leon Goltsman, Cr Ludovico Fabiano, Cr Michelle Gray, Cr Paula Masselos, Cr Sally Betts and Cr Will Nemesh participated in ongoing professional development program during the year. Eight seminars, circulars and other activities were delivered as part of the ongoing professional development program.

General Manager and Senior Staff Remuneration

In 2023-24, Council employed five senior staff as identified under the Local Government Act 1993. The five staff included the General Manager, and four Directors.

Total	1,656,391
Senior Staff Remuneration	1,225,864
General Manager's Remuneration	430,527
POSITION	TOTAL REMUNERATION INCLUDING ALL BENEFITS (\$)

The total remuneration includes:

- I. The total value of the salary component of their packages
- II. The total amount of any bonus payments, performance payments or other payments made that do not form part of the salary component of their packages
- III. The total amount payable by 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. The total value of any non-cash benefits for which any of them may elect under the package
- V. The total amount payable by Council by way of fringe benefits tax for any such non-cash benefits organisation.

Overseas Visit by Council Staff

In 2023-24, there were no staff overseas visits.

Persons performing paid work

Below are the details of total number of persons who performed paid work for Council on 14 February 2024 including the number of persons directly employed by the council

536 people were recruited on a permanent full-time basis

48 people on a permanent parttime basis

133 people on a casual basis

53 people under a fixed-term contract

5 senior staff were employed by the council for the purposes of the *Local Government Act 1993*

28 people were engaged by the Council, under a contract or other arrangement with the person's employer, that is wholly or principally for the labour of the person 6 people were recruited under a contract or other arrangement with the person's employer, as an apprentice or trainee.

Report on Infrastructure Assets

As at 30 Jun 2024

						F
	ST RY 0	ESTIMATED COST TO BRING TO THE AGREED LEVEL OF SERVICE SET BY COUNCIL \$'000	2023/24 REQUIRED MAINTENANCE \$'000	2023/24 ACTUAL MAINTENANCE \$'000		GROSS REPLACEMENT COST (GRC) \$'000
) COS ASSE (CTO \$'00) COS FHE / ERVI	QUIF	TUA	900, 9	,LACI
	ATEC ING / IISFA	ATED TOT OF S UNCI	24 RE TENA	24 AC TENA	ARRY JNT \$	S REP GRC
ASSET	ESTIMATED COST TO BRING ASSETS TO SATISFACTORY STANDARD \$'000	ESTIMATED COST ' BRING TO THE AGI LEVEL OF SERVICE BY COUNCIL \$'000	2023/24 REQUIRED MAINTENANCE \$'0	2023/24 ACTUAL MAINTENANCE \$	NET CARRYING AMOUNT \$ '000	GROSS REPLACEN COST (GRC) \$'000
CATEGORY	ш́⊢́⊢́∨	ũ n l n	≤ 50	5 2	Z∢	U Ū
Buildings	3,245	3,245	5,906	6,327	228,539	311,621
Sub-total	3,245	3,245	5,906	6,327	228,539	311,621
Other structures	619	242	43	78	23,927	33,474
Sub-total	619	242	43	78	23,927	33,474
Roads						
Sealed roads	379	379	1,475	1,366	202,828	359,594
Footpaths	600	27	5,388	5,252	58,401	85,602
Kerb and gutter	1,046	765	_	1	83,404	119,951
Other road assets	71	_	3,696	3,707	28,874	38,103
Sub-total	2,096	1,171	10,559	10,325	373,507	603,250
Stormwater drainage						
Stormwater drainage	_	_	637	463	23,473	30,554
Stormwater conduits	359	_	-	_	69,595	99,600
Sub-total	359	-	637	463	93,068	130,154
Open space/ recreational assets						
Open space & recreational assets	3,386	343	8,507	8,678	125,057	196,784
Sub-total	3,386	343	8,507	8,678	125,057	196,784
Total — all assets	9,705	5,001	25,652	25,871	844,098	1,275,283

REPORT ON INFRASTRUCTURE ASSETS

Report on Infrastructure Assets continued

Key

1	Excellent / very good	No work required (normal maintenance)		
2	Good Only minor maintenance work required			
3	Satisfactory	Maintenance work required		
4	Poor	Renewal required		
5	Very poor	Urgent renewal/upgrading required		

	ASSETS IN CONDITION AS A PERCENTAGE OF GROSS REPLACEMENT COST						
ASSET CATEGORY	1	2	3	4	5		
Buildings	33.3%	33.0%	28.0%	5.5%	0.2%		
Sub-total	33.3%	33.0%	28.0%	5.5%	0.2%		
Other structures							
Other structures	52.0%	10.7%	26.8%	10.4%	0.1%		
Sub-total	52.0%	19.8%	23.1 %	6.8%	0.0%		
Roads							
Roads	6.1%	22.1%	71.3%	0.5%	0.0%		
Footpaths	12.9%	66.9%	18.2%	4.0%	0.0%		
Kerb and gutter	26.0%	44.1%	25.3%	4.5%	0.1%		
Other road assets	46.2%	36.5%	16.3%	1.0%	0.0%		
Sub-total	13.6%	33.7%	50.9%	1.8%	0.0%		
Stormwater drainage							
Stormwater drainage	29.0%	65.5%	5.5%	0.0%	0.0%		
Stormwater conduits	11.9%	68.9%	18.1%	0.8%	0.4%		
Sub-total	15.9%	68.1%	15.1%	0.6%	0.3%		
Open space/ recreational assets							
Open space & recreational assets	26.9%	23.9%	40.2%	8.7%	0.3%		
Sub-total	26.9%	23.9%	40.2%	8.7%	0.3%		

Report on Infrastructure Assets continued

Explanation of the two estimated costs

Estimated Cost to Agreed Level of Service:

- This cost indicates bringing Council assets that have reached the intervention level agreed by the community to an agreed condition. This condition varies with each asset class and subclass.
- Council has a range of asset condition service levels that are agreed upon eg. road assets to be 80% in conditions 1 & 2 with the remainder across conditions 3, 4 & 5.
- This cost provides a meaningful snapshot of the proportion of outstanding renewal works compared to the total suite of assets that the Council has under its care and stewardship.
- Cost to Agreed Level of Service is different from Cost to Satisfactory as it is a measure that does not set a minimum condition standard of 3. Allowing assets to be more accurately represented through their asset lifecycles, whilst reporting on the cost to meet the "Agreed Levels of Service".

Estimated Cost to Satisfactory Standard:

- The level of satisfactory condition is set at condition 3 for all asset classes. This requires all assets to be strictly maintained at a level of condition 3 and above.
- In determining the cost, Council estimates the amount required to be spent on existing infrastructure only. We take the replacement value of Condition 4 & 5 assets back to Condition 3 or "Satisfactory", eg. the expected cost to bring the assets up to Condition 3.
- This cost does not take into account the cost to bring assets back to conditions 1 and 2. Utilising asset condition valuation percentages, we estimate the cost to match the minimum condition of 3.

Government Information (Public Access)

The Government Information (Public Access) (GIPA) Act 2009 requires councils to prepare an annual report on their obligations under the Act.

The tables below summarise the access applications received by Council in 2023–24.

Eleven applications (including withdrawn applications but not including invalid applications) were received during the year. One application was refused partly. A review was carried out under section 7(3) of the GIPA Act (authorised proactive release of government information), and various information was made publicly available on Council's website.

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

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

Members of the public (other) Total	8	9	1	5	0	2	0	1	26	
	2	4	0	1	0	0	0	0	7	27%
Members of the public (by legal representative)	6	5	0	4	1	0	0	1	15	58%
Not for profit organisations or community groups	0	0	0	0	0	0	0	0	0	0%
Private sector business	1	0	0	0	0	2	0	1	3	11%
Members of Parliament	0	0	0	0	0	0	0	0	0	0%
Media	0	0	1	0	0	0	0	0	1	4%
	ACCESS GRANTED IN FULL	ACCESS GRANTED IN PART	ACCESS REFUSED IN FULL	INFORMATION NOT HELD	INFORMATION ALREADY AVAILABLE	REFUSE TO DEAL WITH APPLICATION	REFUSE TO CONFIRM/ DENY WHETHER INFORMATION IS HELD	APPLICATION WITHDRAWN	TOTAL	% OF TOTAL

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

GOVERNMENT INFORMATION (PUBLIC ACCESS)

Total	8	9	1	5	0	2	0	1	26	
Access applications that are partly personal information applications and partly other	0	0	0	0	0	0	0	0	0	0%
Access applications (other than personal information applications)	8	9	1	5	0	2	0	1	26	100%
Personal information applications*	0	0	0	0	0	0	0	0	0	0%
	ACCESS GRANTED IN FULL	ACCESS GRANTED IN PART	ACCESS REFUSED IN FULL	INFORMATION NOT HELD	INFORMATION ALREADY AVAILABLE	REFUSE TO DEAL WITH APPLICATION	REFUSE TO CONFIRM/ DENY WHETHER INFORMATION IS HELD	APPLICATION WITHDRAWN	TOTAL	% OF TOTAL

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

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

Table C: Invalid applications

REASON FOR INVALIDITY	NO OF APPLICATIONS	% OF TOTAL
Application does not comply with formal requirements (section 41 of the Act)	5	100%
Application is for excluded information of the agency (section 43 of the Act)	0	0%
Application contravenes restraint order (section 110 of the Act)	0	0%
Total number of invalid applications received	0	0%
Invalid applications that subsequently became valid applications	5	100%

GOVERNMENT INFORMATION (PUBLIC ACCESS)

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

	NUMBER OF TIMES CONSIDERATION USED*	% OF TOTAL
Overriding secrecy laws	0	0%
Cabinet information	0	0%
Executive Council information	0	0%
Contempt	0	0%
Legal professional privilege	1	100%
Excluded information	0	0%
Documents affecting law enforcement and public safety	0	0%
Transport safety	0	0%
Adoption	0	0%
Care and protection of children	0	0%
Ministerial code of conduct	0	0%
Aboriginal and environmental heritage	0	0%
Privilege generally- Sch 1(5A)	0	0%
Information provided to High Risk Offenders Assessment Committee	0	0%
Total	1	

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

Table E: Other public interest considerations against disclosure:matters listed in table to section 14 of Act.

	NUMBER OF TIMES CONSIDERATION USED*	% OF TOTAL
Responsible and effective government	5	31%
Law enforcement and security	0	0%
Individual rights, judicial processes, and natural justice	10	63%
Business interests of agencies and other persons	1	6%
Environment, culture, economy, and general matters	0	0%
Secrecy provisions	0	0%
Exempt documents under interstate Freedom of Information legislation	0	0%
Total	16	

Table F: Timeliness

Total	15	
Not decided within time (deemed refusal)	3	20%
Decided after 35 days (by agreement with applicant)	0	0%
Decided within the statutory timeframe (20 days plus any extensions)	12	80%
	NUMBER OF APPLICATIONS	% OF TOTAL

	DECISION VARIED	DECISION UPHELD	TOTAL	% OF TOTAL
Internal review	0	0	0	0%
Review by Information Commissioner*	1	0	1	100%
Internal review following recommendation under section 93 of Act	0	0	0	0%
Review by NCAT	0	0	0	0%
Total	1	0	1	
% of Total	100%	0%		

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

* 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)

	FOR REVIEW	% OF TOTAL
Applications by access applicants	2	100%
Applications by persons to whom information the subject of access application relates (see section 54 of the Act)	0	0%
Total	2	

Table I: Applications transferred to other agencies.

	TRANSFERRED	% OF TOTAL
Agency-Initiated Transfers	0	0%
Applicant - Initiated Transfers	0	0%
Total	0	

Public Interest Disclosures

In 2023-24 Council did not receive any public interest disclosures.

Council has a public interest disclosures policy in place. Information is made available on the staff intranet and internet and trainings are provided to staff.



Compliance with the Companion Animals Act and Regulation

The statement on activities relating to enforcing and ensuring compliance with the Companion Animals Act and Regulation for this year includes:

Twenty-three dog attacks were reported during the year. Council spent \$61,472 on companion animals management.

The money is used for pound fees and charges, rehoming of impound dogs and cats and equipment for Rangers.

Council Rangers, Companion Animal Officer and Customer Service staff provide ongoing public education in relation to responsible dog ownership. This includes training sessions on registration, microchipping, and control of animals in public. Rangers undertake daily patrols of popular dog walking areas and speak with owners to ensure responsible dog ownership. Council provides responsible pet ownership information at waverley. nsw.gov. au/residents/ animal_services/ responsible_ dog_ownership.

Council continues to encourage the de-sexing of dogs and cats by offering significantly reduced registration fees for de-sexed dogs and cats. Information is available on the Council website and provided by Council officers. Council uses a pound facility with a 'low kill' policy called Getting to Zero Movement and seeks authorisation from Council before any euthanasia is carried out (except in emergency situations). Council continues to use Sydney Dogs & Cats Home as the preferred pound facility that has a low kill policy and seeks authorisation from Council to carry out any euthanasia, except in emergency services. Council works alongside Sydney Dogs & Cats Home to rehome or return home impounded dogs and cats. Council provides a number of offleash areas throughout the area.

Council proactively lodges pound data collection returns and data on dog attacks with the Office of the Local Government via the Companion Animals Register.

The 24-hour dog off-leash areas are at the following parks:

- 1. Bondi Beach Park, Bondi
- 2. Varna Park, Waverley
- 3. Raleigh Reserve, Dover Heights
- 4. Diamond Bay Reserve, Vaucluse
- 5. Dickson Park, Bondi
- 6. Hugh Bamford Reserve, Dover Heights
- 7. Waverley Park, Bondi Junction
- 8. Queens Park (managed by Centennial Parklands).

The timed off-leash areas are at:

- 1. Marks Park, Tamarama
- 2. Bronte Park, Bronte.

Amount Incurred in Legal Proceedings

Planning Matters

Council spent a total of \$811,120 on legal appeal proceedings for planning matters. Under the provisions of the Environmental Planning and Assessment Act 1979. Council received an amount of \$230,682 as Section 8.15 costs under the Environmental Planning and Assessment Act. Of the 34 planning appeals lodged in the Land and Environment Court against Council, 29 appeals were finalised, and nine appeals were discontinued. Swenty-six amendments were made by applicants (s34) and agreement subsequently reached. Three appeals proceeded to hearing, one was determined dismissed by the Court and two were determined via consent order hearing.

Building Compliance

Of the eight building compliance related appeals, seven were finalised and one is ongoing.

Animal Control and Other Compliance Matters

Of the Seven appeals pertaining to animal control and other compliance matters, all appeals were finalised.

Civil Enforcement

There was only civil enforcement related proceeding during the year. The proceeding was finalised during the year.

Council spent \$68,604 on legal proceedings related to building compliance, animal control and civil enforcement.



Progress Against Equal Employment Opportunity (EEO) Management Plan

ACTIVITY	MEASURES	PROGRESS COMMENTS
Continue to deliver Disability Awareness training for all Council staff, including training on dignity of risk	All people leaders are trained	Disability Awareness training is made available for all staff on the Learning Hub and 264 staff completed the training. 97 managers completed the mandatory Disability Confidence Manager Training
Continue to provide learning and development opportunities to support staff to apply access and inclusion	Staff apply access and inclusion principles and practices into their job responsibilities.	Council continues to provide staff training to educate and promote inclusion principles and practices, including Code of Conduct and Conflict Resolution training.
principles and practices into their job responsibilities, including use of inclusive communications	Staff feel comfortable to discuss reasonable adjustments and flexible work requests	A Reasonable Adjustments Policy and Flexible Work Policy are in the final stages of development for roll out in the coming months.
		All job advertisements encourage applicants to contact our People and Culture team if they require assistance or modification during the application process.
		Council has been undertaking a comprehensive review of positions descriptions as part of the 'PD Review Project', including a review and removal of criteria that is not essential for the role and may otherwise inadvertently create a barrier for people with disability
Employ, develop, and support Aboriginal people through the creation of employment	Continued participation in the Elsa Dixon Aboriginal Employment Program.	There was a slight increase (9%) in the number of applicants who identified as Aboriginal people in 2023-24 from 2022-23.
opportunities. Promote diversity, innovation, and service responsiveness in the Council's workforce	Increase the number of applicants who identify as Aboriginal and Torres Strait Islander person through targeted networks	Council continues to employee school-based trainees and apprentices as part of the Elsa Dixon Aboriginal Employment Program
Successful completion of School-Based traineeship for two employees under the Elsa Dixon Aboriginal Employment Program in Dec 2022.	Successful completion of School-Based traineeship for two employees under the Elsa Dixon Aboriginal Employment Program in Dec 2022.	All staff are enrolled in Cultural Awareness training. Two hundred and ninety-six staff completed the training

PROGRESS AGAINST EQUAL EMPLOYMENT OPPORTUNITY (EEO) MANAGEMENT PLAN

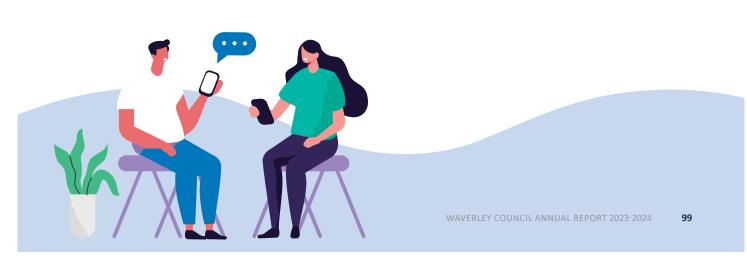
Progress Against EEO Management Plan continued

ACTIVITY	MEASURES	PROGRESS COMMENTS
Develop and deliver training and initiatives to promote diversity and inclusion and reporting of unsafe practices	Council provides a safe and healthy workplace. Staff understand unconscious bias. Staff are aware how to report unsafe practices.	660 staff completed Conflict Resolution training, including how and when to raise concerns. Council's health and wellbeing support program is promoted to all staff. Any employee allegations of bullying and harassment are escalated to People and Culture and are promptly investigated.
		In May 2024, Council partnered for a second time with Sydney East Community College to provide job interview practice to new migrants as part of the Mentor Program. Volunteers participated in the interviews from across Council and information and photos were shared with employees in the staff newsletter, helping to raise awareness of unconscious bias and the benefits of diversity and inclusion.
		The annual Staff Awards continues to recognise excellence in diversity and inclusion under our award category of Respect, with over 30 nominations received in this category.
Continue to promote a culture that encourages women to apply for leadership roles.	Women at all levels of the organisation believe they have equal opportunity as their male counterparts for promotion.	Council has a good representation of female applicants for manager positions at 45%. Currently 36% of our manager cohort are female
Attract and promote women in non-traditional roles through website and other media.	Increased number of women applicants through targeted campaigns.	Staff achievements were showcased in our Staff Newsletter
	Success stories published.	
Develop support mechanisms for ageing/mature staff and linking them to resources, including retirement planning.	External information and support are promoted to staff.	Council supports the ogoing employment of older workers and transition to retirement plans, including extended leave, job-share, access to superannuation and retirement information sessions.
Develop systems that provide for knowledge sharing and mentoring to support succession planning and phased retirement	Staff are supported to discuss transition to retirement options.	Council's Higher Duties policy supports succession planning by providing an avenue for staff to step into a senior role, allowing the usual job holder extended leave or reduced hours
Embed Council's Values into key programs including induction, performance management and leadership programs.	Staff are rewarded and held accountable for demonstrating behaviour consistent with Council Values.	All teams developed a Team Charter in October 2023, based on Council's Values and Behaviours. Teams developed mechanisms for embedding the behaviours into their everyday work.

PROGRESS AGAINST EQUAL EMPLOYMENT OPPORTUNITY (EEO) MANAGEMENT PLAN

Progress Against EEO Management Plan continued

ACTIVITY	MEASURES	PROGRESS COMMENTS
Review Council's Recruitment Framework and end to end recruitment practices to ensure alignment to our diversity and non- discriminatory recruitment objectives.	Staff confidence in Council's recruitment practices is increased.	Council's Recruitment Framework and processes are currently under review.
Review and implement an action plan to address the relevant recommendations contained under Respect@ Work Harassment National Inquiry Report 2020.	Initiatives implemented to address Councils positive duty to eliminate sexual harassment.	Council has developed a bullying and harassment policy and gender based harassment policy and we are in the final stages of procuring elearning, which will be mandatory for all staff



Progress Report - Disability Inclusion Action Plan (DIAP)

Focus Area 1 I	nclusive Attitudes and	l Behaviours
O MILOUTING	Council values and supports inclusive attitudes and behaviours across Council and the community.	
	inity awareness raising activiti isive attitudes and behaviours KEY PERFORMANCE INDICATOR	
1.1.1. Continue to deliver a community awareness program to promote inclusive attitudes and increase understanding of hidden disability and codesign some	Initiatives developed and promoted ≥ 2	Stories of Lived Experiences, a codesign community awareness project was held to celebrate International Day of People with Disability 2023.
		Bronte Early Education is continuing the intergenerational research study with the George Health Institute and UNSW.
initiatives with people with disability		Family Day Care visited Illowra Uniting Aged Care.
,		The Mayors Award for Social Inclusion recognised students who actively support diversity and inclusion within the school
1.1.2. Continue to	Positive image library expanded	Council continued to incorporate inclusive imagery across various campaigns and promotions

1.2 Increase organisational understanding, knowledge and skills to apply access and inclusion principles and practices in their key job responsibilities

ACTION	KEY PERFORMANCE INDICATOR	COMMENT
1.2.1. Continue to deliver Disability Awareness training for all Council workers, including training on dignity of risk	# staff trained/resources	263 staff completed Disability Awareness eLearning Training, and 93 supervisors and managers completed managers training.
1.2.2. Continue to provide learning and development opportunities to support staff to apply access and inclusion principles and practices into their job responsibilities, including use of inclusive	\geq 2 sessions	Learning and development opportunities offered to staff include:
		Accessible Festivals & Events
		 Disability Confidence Training – external
		 NDIS and Start Strong Pathways Program – Early Childhood
communications		 Supported decision making
		Navigating Neurodiversity
		The future of disability
		 Unlocking Accessibility: Wayfinding Technology strategy
		 Pathways to Possibilities: Increasing Economic Participation of People with Disability
		 Supporting CALD Older Women at Risk of Homelessness

1.3 Engage with local business to promote the benefit of providing accessible services, environments and inclusive communications

ACTION	KEY PERFORMANCE INDICATOR	COMMENT
1.3.1. Continue to award good practice in access and inclusion through Council's Local Business Awards	Annual Inclusion Award promoted & delivered	2023 Award targeted to mainstream businesses to improve awareness of disability inclusion
1.3.2. Continue to promote the benefits to local business of inclusive and accessible services and employment practices	# initiatives / ≥ 2 promotions	Business Resource Centre promotes inclusive practice

Focus Area 2 Liveable Communities

Outcome Statement 2

People of all abilities have opportunities to live independent lives in their community and to connect, engage and make choices about the services they access.

2.1

Work with partner agencies to increase access to services and information that support people to live independently

ACTION	KEY PERFORMANCE INDICATOR	COMMENT
2.1.1. Continue to deliver quality services that promote independence and wellbeing and support people with	Annual satisfaction survey/Options Paper developed	Waverley Community Living Program (WCLP) Business Plan was updated and preparation of an option paper to identify further mainstream options is in progress. Council exited the NDIS program.
disability to make community connections		Results of the Annual Satisfaction Surveys:
connections		 WCLP received 92% satisfaction rating from responders
		 Waverley Seniors Centre Aged Care received 95% satisfaction rating
		Early Education Centre delivered additional support for 6 children
2.1.2. Deliver an information program that helps people	Annual program delivered/ ≥ 2 sessions	E-News and interagency focused on disability reform and inclusion.
navigate the service system, including targeted information for people from diverse backgrounds.		Self-employment startup workshop was held by Ignite. Employability event was promoted.
		Coaching Fears & Worries sessions focused on neuro divergence.
		Mental health and Childhood Anxiety workshops were organised for children
		Aged Care service navigation sessions were held.
2.1.3. Implement an Access and Inclusion Grant to increase opportunity for people to participate in mainstream activities	Annual Grant delivered / EOI developed and promoted	Wairoa school 's Pathways to the Pavilion project was delivered to increase student confidence in community participation through song writing, music and performance. A final performance was held at the Pavilion
2.1.4. Identify and promote digital inclusion initiatives to help upskill people and create more opportunities to access supports and connections	Initiatives promoted / identify options	Digital inclusion 1:1 support was implemented. Further program development and promotion is in progress.
2.1.5. Investigate how to minimise the impacts of construction and residential redevelopment on residents with disability	Resource developed & promoted	A series of video and pain English planning resources were developed to support and provide information to minimise impacts of construction.



2.2 Recreational and cultural activities and events are inclusive and are actively promoted.

ACTION 2.2.1. Implement and promote accessible event guidelines to improve the accessibility and inclusiveness of all events held in Waverley	KEY PERFORMANCE INDICATOR Guideline finalised	COMMENT Guidelines were finalised and promoted.
2.2.2. Increase the number of accessible and inclusive events and cultural programs	≥2 Cultural & Arts activities ≥ 2 Library activities	Details of Bondi Festival 2023 from an inclusive and accessibility dimension: • 22 fully accessible events • 1 alternate access event • 5 events language no obstacle • 5 events hearing no obstacle • 20 events sight no obstacle Home Library Service was offered for housebound residents and Inclusive Storytime was delivered
2.2.3. Carer's companion card promoted and accepted at all paid events	Carers Companion Card promoted	Carers Card was promoted across Council web platforms and events
2.2.4. Identify sporting and recreational opportunities and gaps within the region and work with neighbouring Councils and organisations to increase the number of recreational activities	1x event delivered Research 2024	Recreation activities catering to people with disability was supported

2.3 Advocate for increased diversity of housing stock that is affordable and accessible

ACTION 2.3.1. Maintain Waverley's social housing program and upgrade units to be accessible where possible	KEY PERFORMANCE INDICATOR # Accessible units/ Edward St Tender	COMMENT Tender is in progress
	# units maintained	49 units was maintained. Housing Provider Tender was completed
2.3.2. Research housing needs of older people and people with disability to better understand future demand for housing that is affordable and accessible.	Research completed/ WCLP housing pathway review	Housing need research and policy review were completed. Further pathway options will be explored with the new housing provider
2.3.3. Continue support for housing and homelessness partnerships and initiatives to deliver housing outcomes	# referrals	12 monthly Eastern Suburbs Homeless Assertive- outreach Collaborative (ESHAC) meetings were held. 5 people with complex needs were housed There were 12 referrals, includes 5 intensive supports.
	Annual Street Count	13 people were found experiencing street homelessness in 2024. Council coordinated the regional homelessness count.

Focus Area 2 Liveable Communities

Outcome Statement 3

All new council assets, buildings and open spaces are designed to be fully accessible, and Council proactively manages the built environment to meet our diverse community needs now and, in the future.

3.1

Increase access to Council facilities, venues, parks and beaches

ACTION	KEY PERFORMANCE INDICATOR	COMMENT
3.1.1. Continue to design all new council venues to accessible universal design principles and identify and	Annual upgrades Bondi Pavilion/ Mill Hill-Boot Factory	Mill Hill-Boot Factory opening is scheduled in late 2024. Wayfinding signage, accessible toilets and hearing loop locations were identified. Parking options to be confirmed.
install accessible signage, facilities, and fixtures such as hearing loops, recharge points		Bronte Surf Life Saving Club received DA approval of accessible facilities
and calm spaces		Tamarama Surf Life Saving Club upgrade was completed
		Bondi Surf Life Saving Club construction is scheduled in 2025-26
3.1.2. Continue to deliver a program to upgrade and	Annual upgrades and information updates	Changing places accreditation was completed for Bondi Pavilion
install accessible public		MLAK keys are available onsite
toilets and accessible adult change facilities and maintain information in the National Toilet Map		Information updates are in progress
3.1.3. Incorporate accessibility and universal design as a key component of the annual capital works program to upgrade streetscapes	Annual program implemented	Curlewis Street Streetscape Upgrade was designed to deliver accessibility outcomes.
		Pedestrian access improvements include works at Glenayr Avenue, MacPherson Street and St Thomas Street, Curlewis Street, Charing Cross and Bondi Junction.
3.1.4. Conduct access audits of streetscapes in commercial and village centres to identify continuous paths of travel, kerb ramp placement and social infrastructure, including street furniture and calming spaces	Audit completed as per schedule year 2	A Walking Strategy is in development and includes audit of footpaths. Further work is planned for the next FY to identify priorities and map accessible paths to inform whole of journey planning

3.1 continued

ACTION	KEY PERFORMANCE INDICATOR	COMMENT
3.1.5. Prioritise repair of damaged footpaths when access for wheelchair users or people who are less mobile are blocked and there is no alternate path of travel	Process review	Repair of Footpaths is prioritised based on safety risk. Council maintains safe alternate paths of travel as a priority
3.1.6. Provide clear paths of travel along property lines where possible	Guideline review- Year 2	Café seating compliance is maintained. Guideline is to be reviewed
3.1.7. Develop an accessible beach and coastal walk	Strategy developed Year 3	Coastal Reserve Plan of Management concept design and consultation were completed.
strategy to identify opportunities for inclusive recreation and play.		Parking and equipment audit was conducted.
3.1.8. Maintain opportunities for beach access and extend the days beach matting is rolled out at Bondi	Beach Matting available > 3 dpw	Beach mat storage is to be build and roll out options to overcome safety and weather constraints.
		Accessible Beach equipment storage is included in the Bronte Surf Life Saving Club DA.
3.1.9. Implement the inclusive play strategy and ensure opportunity for co-design and selection of accessible equipment	Annual upgrades-Stage 1 design- Waverley Park	Waverley Park Playground Upgrade included fencing, a range of play equipment, and level access.
		Gilgandra Reserve, Scott Street Reserve and Sir Thomas Mitchell Reserve concept design proposes nature play area for quiet, social and exploratory play, selected play and paths to players.
		Tamarama Park and Beach Plan of Management (PoM) was adopted and includes improved access to facilities and park areas where feasible.
		Bronte Park and Beach PoM was adopted and includes improved access to facilities connected to paths of travel and beach access point and improve the safety and amenity of the existing stairs to the beach and Bronte Baths.
		Coastal Reserves PoM access study across the 14 reserves to inform PoM
3.1.10. Develop a Wayfinding strategy to meet the needs of people with disability and prioritise upgrading signage in major centres	Strategy developed Year 3	Accessible wayfinding strategy is scheduled for preparation in 2024-25.

Focus Area 2 Liveable Communities

Outcome Statement 4

The community is a place where people can move around easily and can access services, facilities and participate in community life.



Increase access to Council facilities, venues, parks and beaches

ACTION	KEY PERFORMANCE	COMMENT
4.1.1. Increase the number of accessible drop off and pick up zones at key destinations	# accessible PUDOs	Preliminary assessments were undertaken in Bondi Junction.
4.1.2. Develop and implement a parking strategy to prioritise parking that is accessible to people with disability at key locations and outside venues	Audit completed and implemented	Preliminary assessments were undertaken in Bondi Junction.
4.1.3. Implement a sensor scheme to provide real time information on the availability of mobility parking	Sensor scheme trial implemented	56 mobility spaces were advertised on the accessible park n pay app
4.1.4. Continue to monitor and enforce the appropriate use of mobility parking	# enforcements	787 mobile parking system infringements were issued
4.1.5. Upgrade priority bus stops and shelters, including lighting, and link to a continuous accessible path of travel where possible	# annual bus shelters upgrades	New contract in 2024-25 will include access improvements at 80 locations as part of bus shelter replacement eg: seating, TGIS, and exploring localised footpath widening opportunities.
4.1.6. Ensure clear signage and information about alternative paths of travel is made widely available when construction on footpaths impedes accessibility	# information promotions	Signage information is provided as required by the traffic guidance scheme during construction activities.
4.1.7 Online maps are updated and provide information to support whole of journey planning	Discover Waverley up to date	Discover Waverley maps were updated. Further detail is to be added as part of the Walking Strategy initiative

PROGRESS REPORT - DISABILITY INCLUSION ACTION PLAN (DIAP)

Focus Area 3	Meaningful Employme	ent
	People of all abilities have acce to meaningful employment.	255
5.1 Support and a employment of ACTION	dvocate for local opportunities. KEY PERFORMANCE INDICATOR	COMMENT
5.1.1 Support disability employment initiatives and facilitate connection with loo business, encouraging skill development and employme		Ignite developed the self-employment workshop. Work to establish a recruitment pathway with local disability employment services is in progress

5.2

Ensure that Council's workforce, recruitment policies and purchasing procedures support diversity and inclusion principles.

ACTION	KEY PERFORMANCE	COMMENT
5.2.1.Set a disability employment target and monitor strategies to increase	Annual progress report	Reasonable adjustment practices are in place and Reasonable adjustment policy preparation is in progress.
and support employment of people with disability		Job carving position is created to help promote further positions.
5.2.3. Identify skill development opportunities	Identify options / # of placements	One trainee and a number of volunteers are supported.
within Council and establish identified Council placements and traineeships		Council recruited an employee with lived experience on a casual basis to design and provide input into disability awareness and job carving initiatives.
5.2.3. Drive a culture of inclusive leadership by maintaining a staff award for inclusion and identifying and supporting staff ambassadors	Annual staff inclusion award	Annual award structure has changed to reflect organisational values.

PROGRESS REPORT - DISABILITY INCLUSION ACTION PLAN (DIAP)

Focus Area 4 Engagement and Accessible Systems

Outcome Statement 6 Council is an organisation that is aware of and responsive to the needs of people of all abilities.

6.1

Increase access to and awareness of council information, feedback systems and services for people with disability

ACTION	KEY PERFORMANCE INDICATOR	COMMENT
6.1.1. Key publications and documents are made available in a diverse range of formats	# alternative formats/ requests	Alternative formats are made available, and contacts are promoted as part of event promotions. Website content review is in progress
6.1.2. Continue to ensure Council's website is compliant with WCAG 2.0 and accessibility upgrades are progressively implemented based on an access audit	Website compliance	New satellite websites are designed for enhanced accessibility. Council website upgrades were made and content review in progress.
6.1.3. Ensure information about accessibility is included in promotional material and signage	Information tools developed	Event accessibility information was provided for events and cultural activities. Communication guide is in development to provide guidance for all areas of Council

6.2 Council community consultation and engagement processes are inclusive and support participation and the views of a diverse range of users

ACTION	KEY PERFORMANCE	COMMENT
6.2.1. Ensure information about accessibility is included in promotional material and signage	Information tool developed	Two complaints were received. New feedback management system enables customer feedback at the conclusion of a transaction with Council.
6.2.2. Council's Access and Inclusion Panel is supported and actively engaged in monitoring DIAP outcomes	> 3 meetings per year	Four meetings were held. The panel contributed to key projects including submissions on public buildings, park plans of management, play spaces and communication materials. Terms of Reference review is in progress.

Swimming Pool Inspections

There was one private swimming pool inspections that were of tourist and visitor accommodation and six premises were of premises with more than two dwellings.

93 inspections resulted in issuance a certificate of compliance under Section 22D of the Swimming Pool Act. Two inspections resulted in issuance a certificate of non-compliance under clause 21 of the Swimming Pool Regulation.

Works Undertaken on Private Land

There were no works undertaken on private land.

Recovery and Threat Abatement Plans

York Road ESBS

The small area of Eastern Suburbs Banksia Scrub (ESBS) on Council-managed land at York Road, Queens Park continues to be managed by professional bush regeneration contractors hired and directed by Council. Contractors work on maintaining and protecting this patch of ESBS approximately one day per month. This work protects critically endangered ecological community from weed infestations and helping to expand incrementally to the north and south.

Acacia terminalis ssp. Eastern Sydney

The only remaining population in Waverley of the critically endangered plant species Acacia terminalis ssp. Eastern Sydney at Loombah Cliffs, Dover Heights has grown from one senescing individual to a healthy population with a diversity of ages of plants over the past 10 years. Council engages professional bush regeneration contractors to work on maintaining and protecting the patch of bushland that supports this population approximately one day per month. The contractor's work is protecting this plant population from weed infestations, overshading from dominant canopy species, and erosion issues. Monthly reports detailing all works undertaken by contractors are available from Council's Urban Ecology Team. This work is also supported by funding from the State Government's Saving Our Species program.

Environmental Upgrade Agreements

In 2023–24, there were no Environment Upgrade Agreements in place.

Anti-Slavery Statement

There were no issues raised by the Anti-Slavery Commissioner during the year concerning the operations of the council.

Council has taken the following steps to ensure Goods and Services procured during the year were not the product of modern slavery within the meaning of the Modern Slavery Act 2018.

- The Procurement Policy has a section on modern slavery requirements incorporated
- New suppliers (with the exception of sole traders) are required to complete a modern slavery risk assessment

- Modern slavery is included as part of procurement training to relevant staff
- Information on modern slavery and requirements are made available on staff intranet.
- Relevant clauses are incorporated in standard request for tender, request for quotes and standard contracts.
- All suppliers responding to tenders are required to acknowledge requirements of the modern slavery act and agree to providing periodic evidence of compliance if requested.
- Reported progress of compliance to the Audit and Risk Committee.
- Policy of procuring through Local Government accessible panels is in place where supplier compliance has been assessed and verified to be on the panel.



Development Contributions

Development Contributions received under Section 7.12 were allocated to the projects tabled below.

Details such as project number, project description, amount of monetary contributions or levies used or expended on project, actual cost of the project and project status are included in the table. Council received \$9,367,108 via developer contributions and expended \$3,232,063.

PROJECT NUMBER	PROJECT	2023/24 ACTUALS	% OF PROJECT COST FUNDED BY CONTRIBUTIONS OR LEVIES	PROJECT STATUS
C0007	Bronte Surf Club & Community Facilities	2,151,523	29%	Work in Progress
C0289	Bronte Pump House Upgrade and Pump Replacement	52,623	79%	Complete
C0688	Tamarama SLSC – Building Upgrade	4,967,276	15%	Complete
C0726	Boot Factory Restoration and Mill Hill Upgrade	13,529,659	18%	Complete
C0815	Marks Park Amenities	23,570	100%	Complete
C0816	North Bondi Amenities	32,908	72%	Complete
C0818	Tamarama Amenities and Kiosk	15,520	100%	Work in Progress
C0686	Wairoa Community Centre	137,071	20%	Work in Progress
C0831	Margaret Whitlam Recreation Centre	58,950	100%	Work in Progress
C0833	Waverley Library- Waverley Library	129,228	91%	Work in Progress
C0834	Waverley Woollahra School of Arts	2,535	100%	Work in Progress
C0839	Bronte House- Bronte House	176,684	21%	Work in Progress
C0186	Planting Street Trees (SAMP)	46,576	100%	Complete
C0263	Turf improvement program	439,562	89%	Complete

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DEVELOPMENT CONTRIBUTIONS

PROJECT NUMBER	PROJECT	2023/24 ACTUALS	% OF PROJECT COST FUNDED BY CONTRIBUTIONS OR LEVIES	PROJECT STATUS
C0851	Bondi Park Stage 2 Electrical Upgrades	222,898	73%	Complete
C0845	SAMP5- Bus Shelters, Seats and Benches, bike furniture, bin	263,494	20%	Complete
C0581	Cliff Walk Remediation	5,207,873	12%	Complete
C0811	Safety by design in public places	619,324	77%	Work in Progress
C1001	Chris Bang Crescent (Park Side)	17,793	75%	Work in Progress
C1005	Gould Street- Hastings Parade to Ramsgate Avenue	10,227	34%	Work in Progress
C1062	Nelson Street between Oxford Street to Drive	183,262	22%	Work in Progress
C1063	Hollywood Avenue at Pine Lane	433,023	53%	Work in Progress
C1106	Newland Street	43,369	61%	Work in Progress
C1107	Bondi Road at Park Parade	7,571	83%	Complete
C0889	Glenayr Avenue- Blair Street to Hall Street	556,125	47%	Complete
C1116	North Bondi Bus Terminus	112,381	100%	Complete
C0807	SAMP5 Renewal Roundabouts / Speedhumps Traffic Islands/ Line	341,174	64%	Complete
C1044	Heavy Patching program	315,286	50%	Complete
C1091	Crack Sealing	88,230	27%	Work in Progress
C1092	Chesterfield Parade- St Thomas to Marroo Street	309,082	20%	Work in Progress
C1079	Birrell Street- Rehabilitation	404,009	100%	Work in Progress
C0854	Onslow Park and Playground	2,056	100%	Work in Progress
C0886	Waverley Park Playground and Fitness Station Upgrade	2,509,224	39%	Work in Progress

DEVELOPMENT CONTRIBUTIONS

PROJECT NUMBER	PROJECT	2023/24 ACTUALS	% OF PROJECT COST FUNDED BY CONTRIBUTIONS OR LEVIES	PROJECT STATUS
C0975	SAMP5 Park & Playground Planning & Design	179,564	100%	Work in Progress
C1042	SAMP5 Park & Playground Renewal and Upgrades	10,000	100%	Complete
C1118	Bondi Park Plan of Management	60,849	100%	Complete
C1124	Gilgandra Reserve Park & Playground Upgrade	118,935	100%	Complete

Voluntary Planning Agreements

VPA APPLICATION DETAILS	DETAILS OF PROPOSAL	NAME OF THOSE PARTY TO THE AGREEMENT	ADDITIONAL FSR SOUGHT	EXCEEDANCE (SQM)	CONTRIBUTION (\$)
DA- 152/2021/B at 154 Ramsgate Avenue, North Bondi	Demolition of the existing structures and construction of a three- storey residential flat building with basement parking and modification to alter internal layout, front and rear extension, open space reconfiguration	RA No.7 Pty Ltd (ACN 600 896 624) Shalev Assouline Hadarel Assouline and Natalie Assouline	75%	216.7	\$238,920
DA- 325/2020/A and DA- 325/2020/B at 12 Burge Street, Vaucluse	Demolition of existing building and construction of a residential flat containing 6 units over basement car parking and Strata Subdivision.	Burge St Developments Pty Ltd	2.89%	20.4	\$286,560
PP-1/2015 and DA- 400/2021 at 194-214 Oxford Street, and 2 Nelson Street, Bondi Junction	Demolition of existing structures; construction of a shop top housing development.	Westgate BJ Pty Ltd	Planning Proposal- N/A	Planning Proposal- N/A	\$4,700,000
DA-304/2022 at 122-128 Hewlett Street, Bronte	Demolition of the existing residential apartment building and construction of multi- level housing comprising nine dwellings with basement parking and swimming pools	128 Hewlett Street Pty. Limited (ACN 657 135 334) as trustee for the 128 Hewlett Street Trust (ABN 91 252 981 680)	32%	472.8	\$498,940

Contracts Awarded by Council

In 2023–24, Council awarded the following contracts for amounts greater than \$150,000 (other than employment contracts).

CONTRACT PURPOSE	SUPPLIER	CONTRACT VALUE (INC. GST)
Curlewis Street Streetscape Upgrades – Construction Phase	Mack Civil Pty Ltd	\$10,209,270
Bondi Park- Stage 2 Upgrades	Quality Management & Construction Pty Ltd	\$4,235,121
Preliminary Electrical Head Contractor services for the Charing Cross Streetscape Upgrade project	Quality Management & Constructions Pty Ltd	\$4,421,523
Bronte Surf Life Saving Club (SLSC) & Community Facilities Upgrade (Stage-2)	Warren and Mahoney Architects Australia	\$1,730,631
Project and PMO Services	Project Management Partners Pty Ltd	\$1,430,440
Microsoft Enterprise Agreement Renewal	Datacom Systems Pty Ltd	\$1,175,275
Road Resheeting Program FY23/24	Downer EDI Works Pty Ltd	\$757,768
Bronte Ocean Pool Lining Removal- Head Contractor	Quality Management & Construction Pty Ltd	\$506,000
Waverley Cemetery Staff Facilities- needs analysis & concept	Conybeare Morrison International Pty Ltd	\$493,092
Civil Works Package 2 FY23/24 Kerb Gutter and footpath works	Civeco Pty Ltd	\$481,800
Library Management and Resource Discovery Systems	Libero Systems Pty Ltd	\$317,817
Asset Replacement Program	Datacom Systems (AU) Pty Ltd	\$294,696
Waverley Council Flood Risk Management Study and Plan	Kellogg Brown & Root Pty Ltd	\$272,245
Hall Street Improvement Works	Civeco Pty Ltd	\$270,600

CONTRACTS AWARDED BY COUNCIL

Contracts Awarded by Council continued

CONTRACT PURPOSE	SUPPLIER	CONTRACT VALUE (INC. GST)
Grafton Street Bike Cage 2024	Ausscot Systems	\$268,347
HR Program Management	C Powered People Consulting Pty Ltd	\$259,050
The Grace Childcare Centre & 59 Newlands Street–Head Contractor	Sullivans Constructions (Aust) Pty Ltd	\$207,400
Payroll Remediation	Kimura Consulting Group	\$198,000
Printer Lease Contract	Konica Minolta Business Solutions Australia Pty Ltd	\$194,858
Bondi Hydrocon	Urban Renew Pty Ltd	\$178,745
Gilgandra Reserve Park & Playground Upgrade (North Bondi)	Quality Management & Construction Pty Ltd	\$178,456
Head Consultancy Services- Waverley Bicycle Strategy & Action Plan	WSP Australia Pty Ltd	\$169,279
Civil Works Package 1 FY23/24 Kerb, Gutter and Footpath works	Optimal Civil Pty Ltd	\$160,490

Stormwater Levy

The stormwater management service charge (the levy) is intended as a mechanism for Councils to raise income to invest in improving the stormwater systems in urban areas. It is in addition to what is raised through general rates and other charges.

Council introduced a stormwater management service charge under the Local Government Amendment (Stormwater) Act 2005 No 70 in 2020-21.

The levy is capped in the legislation at \$25 per property for residential properties and \$12.50 for lots in a strata scheme. Commercial properties will be charged at \$25 per 350m² of impervious surface area per property. A minimum charge of \$5 will be applied to strata commercial property when the levy calculation is less than \$5. The revenue raised from the stormwater levy will allow the Council to cover costs to implement projects in relation to capacity and water quality as well as works arise from the Catchment Flood Study.

The stormwater levy is designed to provide a funding source for managing flood risk. Council is allocating funds to projects that contribute to reducing this risk as well as building a commensurate reserve to fund larger projects in the coming financial years.

In 2023–24, \$462,696 was spent for the following projects.

- Raingarden repair/construction
- Curlewis St Streetscape Upgrade
- Bourke Street
- Pits/Pipes at various locations
- High Street
- Blenheim Street at Cuthbert Street
- Oceanview Avenue
- Water Saving & Quality Improvement Program (South Bondi WSUD)
- Flood Risk Management Plan & Study
- Heritage Review Coastal Plan of Management





Get in Touch

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The State of our City Report 2024

(2021-2024)



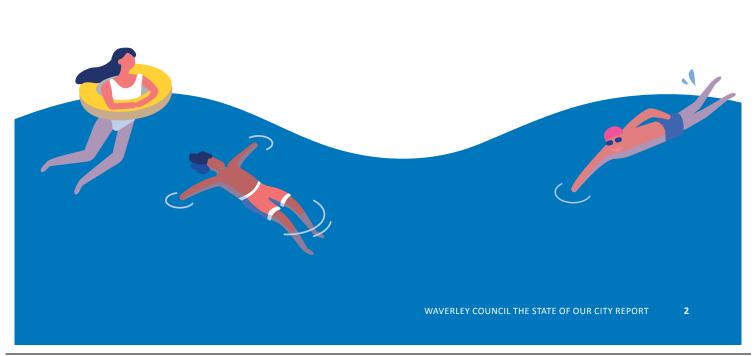
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Acknowledgement and our Reconciliation Vision

We acknowledge the Bidjigal, Birrabirragal and Gadigal people, who traditionally occupied the Sydney coast. We also acknowledge Aboriginal and Torres Strait Islander Elders both past and present.

Our vision for reconciliation is for Waverley to be a vibrant, resilient, caring, and inclusive community where Aboriginal and Torres Strait Islander peoples:

- Practice and celebrate their culture and heritage proudly
- Are honoured for their survival and resilience, and supported to continue to overcome adversity
- Are respected and acknowledged as First Nations peoples with the right to determine their own futures.

Waverley Council will continue to value and protect our environment with respect to Aboriginal and Torres Strait Islander peoples' intrinsic relationship with the land and waters.

Preface

The State of our City Report (Formerly End of Term Report) is prepared in accordance with the Local Government Act 1993 and Integrated Planning and Reporting Guidelines. It presents Council's performance over the last three years in the year an ordinary election is held, highlighting the progress in implementing the Waverley Community Strategic Plan 2022-2032.

The State of our City Report 2024:

- Outlines the progress made by the Waverley community towards the achievement of their vision for quality of life during the term of office of the outgoing Council
- Takes measures of the performance and effectiveness of the strategies of the Community Strategic Plan in progressing towards the targets and sustainability
- Identifies issues impacting the future of Waverley local government area that need to be addressed in the next iteration of the Community Strategic Plan.

Since July 2022, Council has focused on implementing the activities set out in the three themes of the Waverley Community Strategic Plan 2022-2032.

The Strategies in these themes set out high level outcomes with the delivery of projects and activities. The effectiveness of implementation is measured through:

- Qualitative implementation review
- Quantitative review of outcome measures through a community satisfaction research.

Council commissioned Micromex Research to undertake the Waverley Community Satisfaction Research in 2024, 2021 and 2018.

In 2024, 400 community members participated in the survey. At a 95% confidence level, the greatest error margin is +/- 4.9% for this sample size.

The top drivers of overall community satisfaction in Waverley are Council decision making, community involvement in Council's decision making, overall handling of the contact (customer service), maintenance of the road work and maintenance of the streetscapes.

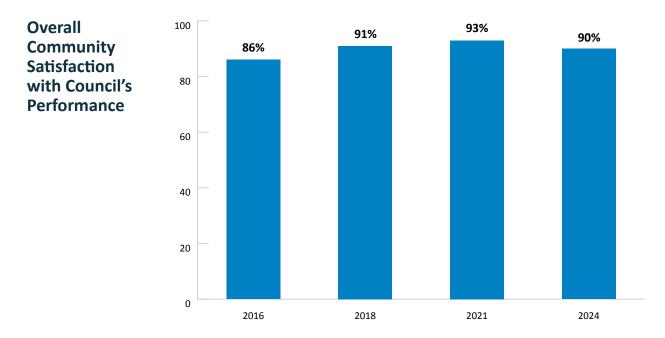
WAVERLEY COUNCIL THE STATE OF OUR CITY REPORT

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PREFACE

90% of residents are at least somewhat satisfied with the performance of Council in the last 12 months, which is on par with 2021 and Micromex Metro Benchmark.



The top five importance areas are:

01

02

Water quality at our beaches

Garbage collection (red bin) services

for your property

03

Maintenance of beaches and beach facilities **04** Recycling services for

your property

05 Maintenance

Maintenance of the road network

The top satisfaction areas are:

01

for your property

Garbage collection Libra (red bin) services (facil

Library services (facilities and

programs)

03 Annual scheduled

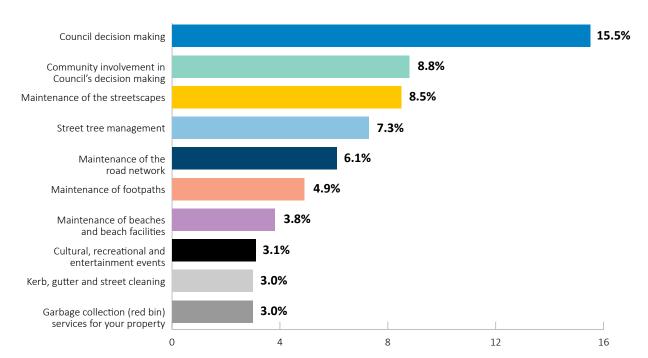
and booked "Your Call" bulky household waste collection Maintenance

Maintenance and cleanliness of parks 05

Cleaning/ maintenance of other public community buildings. Eg: Bondi Pavilion and Waverley Library

WAVERLEY COUNCIL THE STATE OF OUR CITY REPORT 5

PREFACE



Key drivers of overall satisfaction

These top 10 services/facilities (so 25% of the 40 services facilities) account for over 60% of the variation in overall satisfaction.

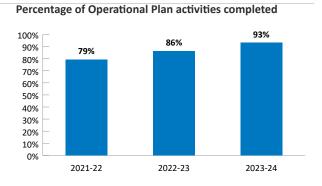
Investigating the measures separately, Council decision making is the most vital driver of overall satisfaction, followed by community involvement in Council's decision making and maintenance of the streetscapes.

However, after summarising them into four thematical groups, the maintenance of area is the most important driver category. Further, Council's leadership and connectivity (road and footpath) are also important drivers.

Operational performance

The Delivery Program is the elected Council's commitment to the Community Strategic Plan.

The implementation of the Delivery Program is reviewed via the Operational Plan implementation. On right is the operational performance trend from an activity completion rate perspective.



93% of activities in the Operational Plan was completed in 2023-24, an increase of 14 percentage points since 2021-22.

Part 1

Waverley Council Overview

Our Community Vision

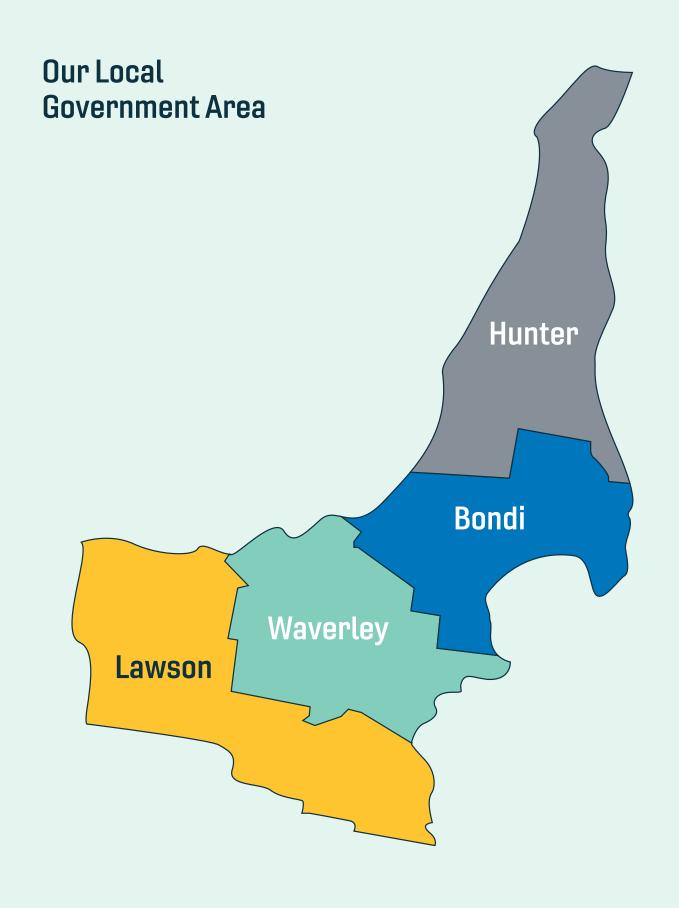
Waverley is a vibrant and resilient community. We take care of each other, our natural environment and local places. Our community is empowered to collaborate for a sustainable and connected Waverley for future generations.

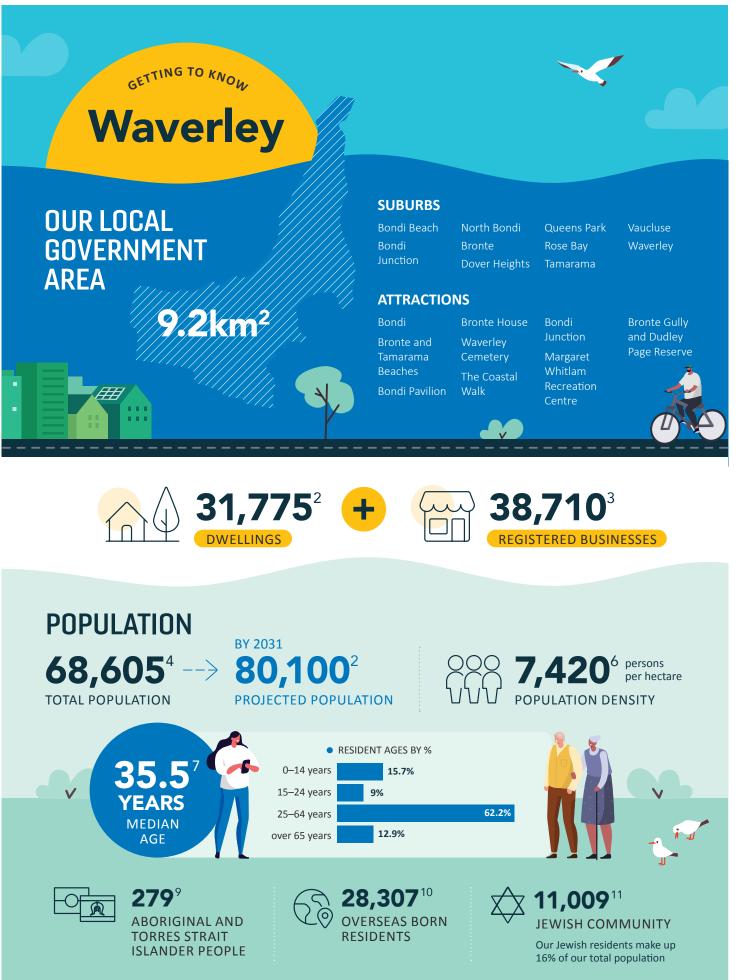
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FOUR CITY REPO

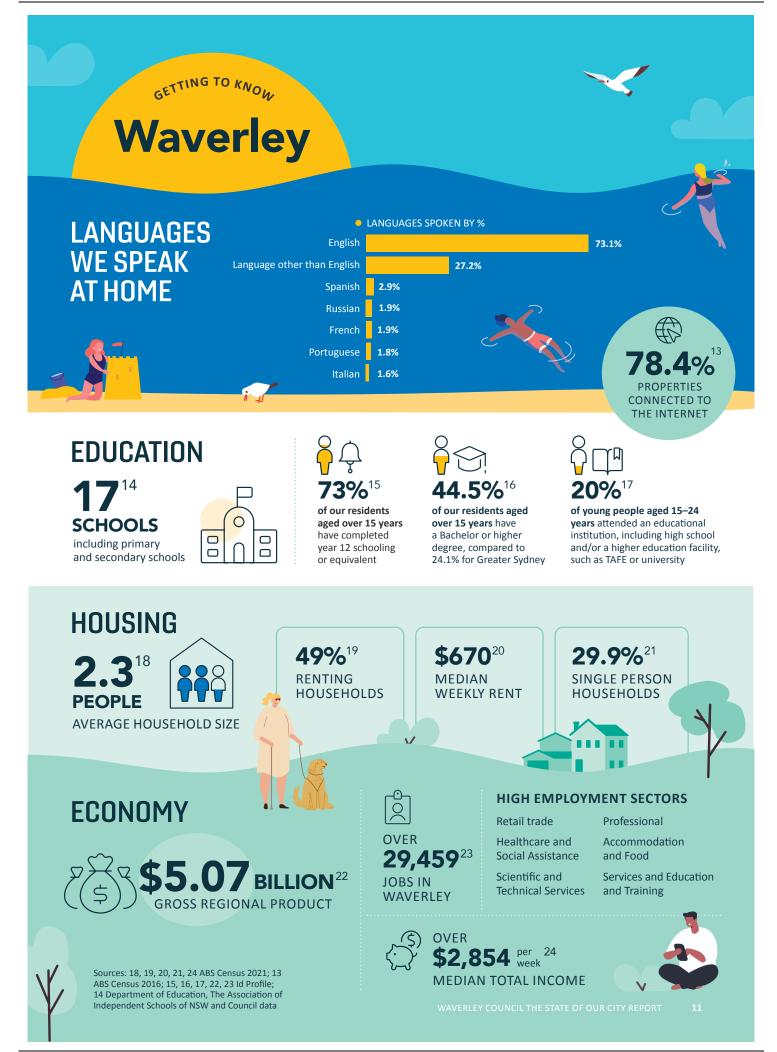
WAVERLEY COUNCIL THE

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Sources: 1,2, 4, 6, 7, 8, 9, 10, 11 ABS Census 2021; 3 Australian Business Registry Data; 5 Department of Planning and Environment



Our Mayor and Councillors (until 14 September 2024)

Bondi Ward



Dominic Wy Kanak Greens

Hunter Ward



Sally Betts Liberal Party of Australia

Lawson Ward



Angela Burrill Liberal Party of Australia



Leon Goltsman Liberal Party of Australia



Michelle Gray Australian Labor Party



Steven Lewis Australian Labor Party



Will Nemesh Liberal Party of Australia



Elaine Keenan Deputy Mayor, Greens From 10 January 2022 to 13 September 2023



Paula Masselos Mayor, Australian Labor Party

Waverley Ward



Ludovico Fabiano Deputy Mayor, Greens From 13 September 2023 to 26 October 2023



Tim Murray Australian Labor Party

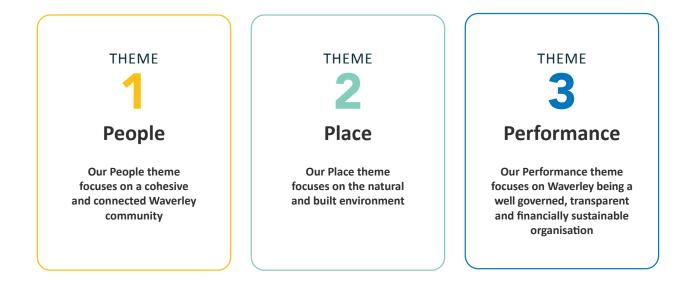


Tony Kay Liberal Party of Australia



Waverley 2032

Following each Council election, it is our responsibility to review our Community Strategic Plan (CSP). In 2021, Council started community engagement to inform the preparation of the new Waverley CSP which was adopted by Council in June 2022. This plan sets out the Waverley community's vision for the next 10 years. The priorities our community identified guided Council in developing objectives, strategies and measures for the CSP under three themes:



Theme 1: People

Waverley aims to build a strong, socially connected and resilient community that can flourish no matter what issues are faced. We will work in partnership with others to support quality of life and wellbeing, creating opportunities for people to come together, be safe and belong.

We value our diversity, fostering meaningful connections to Aboriginal and Torres Strait Islander people and culture and strengthening our approaches to inclusion and accessibility.

We will strive to improve affordable housing and equitable access to affordable community facilities, programs and services, along with opportunities for social development.

We will continue to provide a wealth of cultural programs for our community and visitors, conscious that our local area holds a unique place in the public imagination – an iconic part of Australian culture. We continue to recognise the importance of culture and the arts to social cohesion, lifelong learning, and innovation.

Theme 2: Place

We facilitate architectural design excellence in building infrastructure, functional public spaces and walkable streets in Waverley. Being one of the most densely populated areas in Australia, community-led, place-based planning and design is critical. Council aspires to be a frontrunner and advocate for balanced development in Waverley.

Our community has strong environmental values, and healthy, active lifestyles, and we are committed to reflecting this in Council strategies. Improving all modes of transport makes Waverley more accessible, safe, connected and sustainable. We are committed to enabling people to get around more easily on foot, by bicycle and public transport to reduce traffic congestion and parking pressures.

To ensure we are meeting community expectations, we are focusing on improving roads, footpaths, parks and playgrounds, and being better prepared for climate changes and potential flooding. We aspire to be at the forefront of sustainability to create resilient communities, sustainable buildings, healthy coasts and bushland, conserve energy and water resources. We recognise that any waste sent to landfill has long-term environmental impacts. We aim to progress Waverley to be a zero waste community.

Theme 3: Performance

We will continue to make Waverley an ethical Council that delivers efficient services to the community, on a basis of strong financial sustainability and accountability. Councillors represent and make decisions on behalf of all residents and ratepayers of Waverley, informed by thorough community engagement, strategic focus, and based on data and analysis. We will continue to improve the services we offer our community by building our internal systems, processes, capacity and capability.

We are committed to creating a prosperous and sustainable local economy, particularly as the State Government has identified Bondi Junction as a commercial centre linked to the Sydney global economy. We want to protect and enhance our neighbourhood villages while encouraging and supporting the creative and visitor economy.



The four pillars of our plan

Our four pillars of innovation, resilience, sustainability and partnerships underscore our three themes driving our objectives and strategies.



Innovation

We want to be a Council that enables knowledge sharing and innovation to create a digitally connected community while ensuring accessibility for all. Our community embraces new ideas and we want this reflected in Council services. Importantly, we acknowledge place-making principles that guide the evolution of digital modernisation and knowledge in our local area. This also extends to repurposing of heritage buildings as locations for 21st century innovation and practice. We will, position Waverley as a knowledge-driven, innovative and digitally connected community.



Resilience

Waverley collaborate with other metropolitan councils, the NSW Government, business and community through the Resilient Sydney program, hosted by the City of Sydney. The program strengthens our capacity to survive, adapt and thrive in the face of increasing uncertainty and disruptions. Council's Resilience Framework will coordinate and monitor progress across departments to realise our resilience goals of improved and equitable access and opportunity, reduced climate risks, improved social cohesion, emergency preparedness and resilient assets and operations.



Sustainability

Waverley will continue to lead positive environmental change, reflecting community aspirations to meet the needs of the present, and future generations, sustainably. Council will enable and empower our local community, and employees, to live and work sustainably, responding to social, economic, environmental and governance changes locally, as we tackle the climate and biodiversity emergency we face globally. Council will work to achieve net zero emissions and support the transition to a sustainable energy transport future. We will sustainably manage waste and materials, deliver clean beaches and waterways, enhance and protect our biodiversity and undertake sustainable procurement, events and major projects.



Partnerships

Council has a role in implementing a range of projects, programs and services to deliver the outcomes expressed in the Waverley Community Strategic Plan. To achieve the best outcomes for the community, we need to work with a range of partners across the community, business, government and civil society.

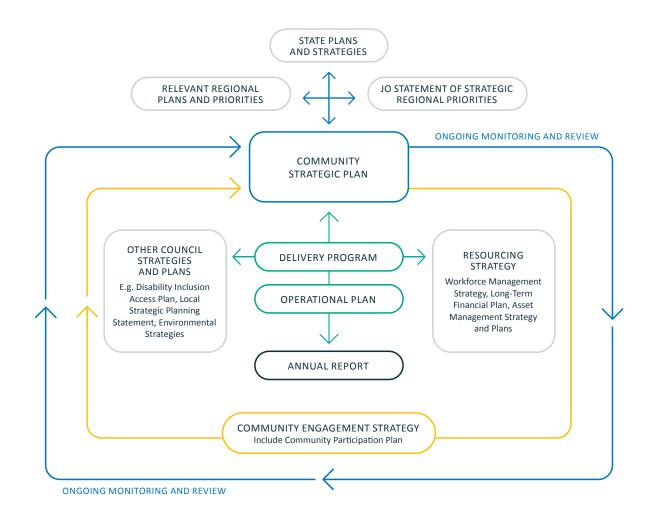
We will work with our partners through formal and informal partnerships. Together we will achieve our Waverley Community Strategic Plan 2022-2032.

Integrated planning and reporting framework

Community Strategic Plan

Waverley 2032 (2022-2032) is Waverley's fifth Community Strategic Plan.

Waverley Together (2006-2018), the first strategic plan, was adopted in 2006 as a blueprint to guide Council and the community over a 12- year period. The second iteration, Waverley Together 2 (2010-2022), was adopted in 2010 after extensive community consultation. The third iteration, Waverley Together 3 (2013–2028), is a revision and expansion of Waverley Together 2 and was adopted in 2013. The fourth iteration Waverley Community Strategic Plan 2018-2029 was adopted in 2018. Under the Local Government Act 1993, all councils in New South Wales are required to prepare a Community Strategic Plan. The Community Strategic Plan must identify the community's main priorities and aspirations for the future. The Community Strategic Plan should be prepared and delivered in partnership with Council, state agencies, community groups and individuals. It should address a broad range of issues that are relevant to the whole community. It is the responsibility of Council to report to the community on the progress toward achieving the priorities and desired outcomes in the Community Strategic Plan regardless of Council's influence over them. The preparation of the Community Strategic Plan is based on the Integrated Planning and Reporting framework.



Waverley Council has been a leader in this area since the legislation was introduced in 2009, having produced award-winning asset and financial management plans, and was one of the first councils to produce the full suite of documents required under the Integrated Planning and Reporting legislation. The framework allows NSW councils to draw various plans together, understand how they interact and get the maximum leverage from their efforts by planning holistically and sustainably for the future. The framework ensures long-term planning with a commitment to the community having a say in what happens in the area. The framework requires Council to take a long-term approach to decision making that considers the quadruple bottom Line, social, economic, environmental and civic leadership, and the social justice principles of equity, access, participation and rights. The framework recognises that local councils have both a 'custodial and facilitating' role in initiating, preparing and maintaining the community strategic plan on behalf of the community, and that they must work in partnership with other levels of government and the community to maximise capacity to make community aspirations a reality.

Resourcing and delivering the plan

The Community Strategic Plan is the highest-level plan that identifies the community's main priorities and aspirations for the future, and the broad strategies for achieving these. While Council has a custodial role in initiating, preparing and maintaining the plan on behalf of the residents of Waverley, it is not wholly responsible for its implementation. Other partners such as State and Federal Governments and community groups have a role in delivering the longterm community outcomes of this plan. Waverley Community Strategic Plan 2022-2032 has a long-term outlook and covers 10 years. It is reviewed every four years in line with the election cycle and addresses social, environmental, economic and civic leadership matters in an integrated manner.

Waverley 2026, the Delivery Program (2022-2026) is where the community's goals in the Community Strategic Plan are systematically translated into actions that the Council will deliver. The Delivery Program is the elected Council's statement of commitment to the community. Priorities and activities are set to the goals and strategies in the Community Strategic Plan, and appropriate methods to measure the success of the Delivery Program are identified. Waverley 2024, the Operational Plan (2023-24) sits under the Delivery Program. It lists all the actions that the Council will undertake and the annual operating budget to be applied during the year to achieve its strategic goals. To carry out the activities in the Delivery Program, the Resourcing Strategy sets out how time, money, assets and people will be allocated. Council has prepared three resourcing strategies to support the delivery of the Community Strategic Plan. It consists of the Long-Term Financial Plan, Strategic Asset Management Plan and Workforce Management Plan.

Other plans

Council has a range of plans, such as the Environment Action Plan, Reconciliation Action Plan, Disability Inclusion Action Plan, Cultural Diversity Strategy, Art and Cultural Plan and Waverley's People Movement and Places, Local Strategic Planning Statement amongst many others which also inform and support the delivery of the Waverley Community Strategic Plan.

Monitoring the plan

The measures and targets in this plan form the basis of monitoring progress towards the achievement of the plan.

All the partners in the community including residents, private sector, community organisations, visitors and other levels of government have a vital role in contributing to the plan's success. Council will be engaging the community on the indicators and targets on an ongoing basis to measure progress against these indicators. Council will monitor and report on progress against the indicators and targets every six months by reporting progress against the Operational Plan and at the end of Council term through The State of our City Report.

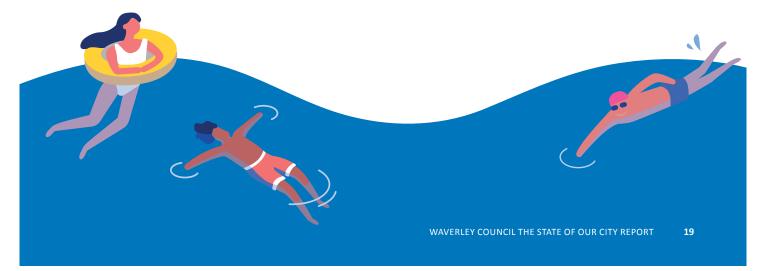
Part 2

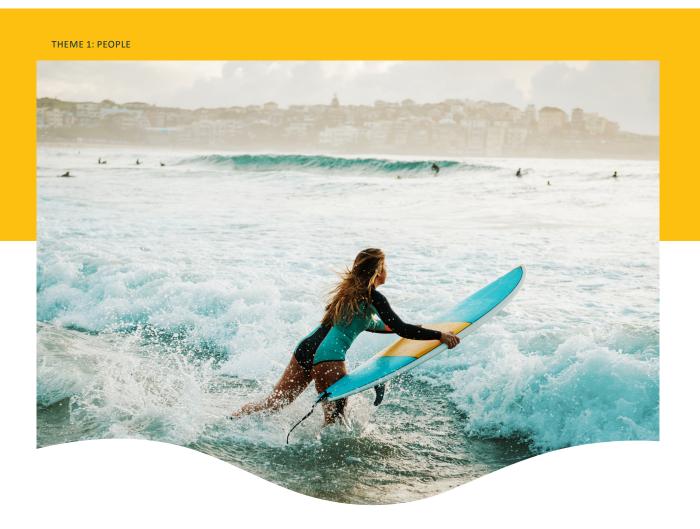
Community Strategic Plan and Delivery Program Implementation

Progress status

The following defines progress status, as related to our strategies laid out in Part 2 of this document. The progress is based on Operational Plan 2022-23 and 2023-24 activity implementation rates. These activities contribute to the Community Strategic Plan strategies

the activity is completed indicating significant aplementation
made in activity implementation. bacted timely activity completion
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Theme 1: People

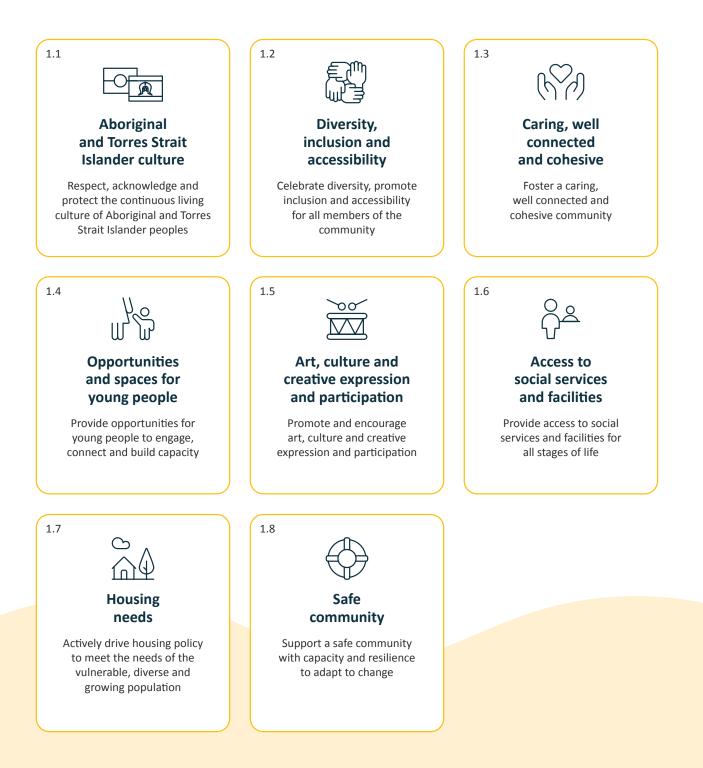
Our People theme focuses on a cohesive and connected Waverley community Waverley aims to build a strong, socially connected and resilient community that can flourish no matter what are faced. We will work in partnership with others to support quality of life and wellbeing, creating opportunities for people to come together, be safe and belong.

We value our diversity, fostering meaningful connections to Aboriginal and Torres Strait Islander people and culture and strengthening our approaches to inclusion and accessibility.

We will strive to improve affordable housing and equitable access to affordable community facilities, programs and services, along with opportunities for social development.

We will continue to provide a wealth of cultural programs for our community and visitors, conscious that our local area holds a unique place in the public imagination – an iconic part of Australian culture. We continue to recognise the importance of culture and the arts to social cohesion, lifelong learning, and innovation. THEME 1: PEOPLE

People: Our objectives





STATUS:
Completed
Significant progress

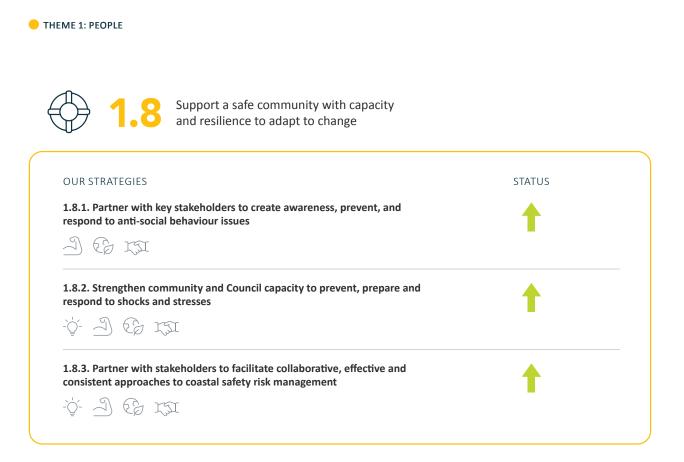


STATUS:
Completed
Significant progress



OUR STRATEGIES	STATUS
1.7.1. Deliver affordable rental housing through targeted programs and work in partnership with agencies to address homelessness	
-ý- <u>-</u>) C, 1,31	
1.7.2. Advocate for increased diversity of housing stock that is affordable and accessible	
-7) 63 LZI	-
1.7.3. Grow the provision of social and affordable housing	
-ģ- <u>-</u>) & 1,31	
1.7.4. Manage housing supply, choice and affordability with access to jobs, services and public transport	

STATUS: **†** Completed **→** Significant progress



STATUS: **†** Completed **→** Significant progress

Bondi Pavilion Housewarming campaign



People: Term in review highlights and indicators

Bondi Pavilion Housewarming Program

The Bondi Pavilion opening program in September 2022 featured three weeks of contemporary arts and culture programs, reaching more than 25,000 people.

Seven groups of artists, including Sarah Jane Moore, Steven Durbach, Anna Munster, Michelle Barker, Joanna Cole, Agatha Pupaher, Wendy Cohen, Sally Sussman and Lost All Sorts Dance Collective were engaged for the inaugural creative development program at Bondi Pavilion.

The opening night launch party featured 20 local musicians, the Bondi Glee Club, an Indigenous shelling workshop, Bondi WAVE alumni bands, large stage band performances, Bondi Story Room immersive digital exhibition and beach culture story talks with special guests, Waverley Art Prize preview in the gallery, food trucks and gelato stand, Pottery Studio drop in, and National Film and Sound Archives footage screenings in theatre. Other events included the Ocean Room pop-up Heritage Object exhibition, First Nations talks and workshops, Dharawal language workshops for families and adults, weaving and shelling workshops, Talks and Ideas program covering architecture and design, art and climate change, visual arts, and art prizes.

In addition, experimental arts programs, including Couture in Motion fashion show featuring contemporary dance and exhibition, experimental music and film projects, school holiday drama workshops and a family performance program featuring Mountain by Stalker and Urza and the Song in the Dark by Matriark Theatre were organised.

Float to Survive

In December 2022, Randwick and Waverley Councils partnered with the University of NSW (UNSW) Beach Safety Research Group to pilot a new water safety campaign to reduce the number of drownings in Australia.



Dawn Reflection

The Float to Survive message was promoted over the 2023 summer period (November 2022-April 2023), complementing Surf Life Saving NSW's beach safety message 'always swim between the flags' and the summer 2023 rock fishing safety campaign.

Professor Rob Brander from UNSW's Beach Safety Research Group, evaluated the efficacy of the pilot campaign. His research found that Float to Survive is easy to understand and well received water safety message that has public support to be promoted nationally across Australia.



Float to Survive campaign

Dawn Reflection

In 2023, on 26 January, Council held an inaugural 'Dawn Reflection' to acknowledge Aboriginal and Torres Strait Islander peoples' resilience, survival, and continuous connection to Country and culture through quiet reflection. This was an opportunity for the community to come together at dawn and experience a Welcome to Country, a smoking ceremony, and a cultural performance. Around 500 people attended. Council was one of the first local government organisations in Australia to host an event of this type on the 26th of January

In January 2024, the Dawn Reflection was held at the Bondi Beach. This year, more than 1,000 people attended and experienced cultural performances and a breakfast BBQ raising funds for the GO Foundation.

Yes Campaign and Voice to Parliament

In February 2023, Council voted to support the 'Yes' case for the referendum through a community education strategy, including workshops and community events. In May, our Voice to Parliament Community Forum was held at the Bondi Pavilion Theatre and online. The forum was an opportunity to learn about the Voice to Parliament Referendum.

Council's position on the Uluru Statement reflects our ongoing commitment to reconciliation as outlined in our Innovate Reconciliation Action Plan (RAP) adopted in 2019.

Council organised three free interactive Walking Together Workshops using the Uluru Statement from the Heart as a framework for learning. The workshop facilitated knowledge, understanding, and a sense of purpose for non-Indigenous Australians to walk together with First Nations people.

Building a Welcoming and Cohesive Community

Council initiated various initiatives to promote social cohesion.

Four refugee artists who experienced racism completed murals on the Bondi Sea wall, and were provided further opportunities to share their stories and art, and further build their skills and profile through events and activities.

Ninety-four people attended diversity and inclusion training for supervisors, and unconscious bias training was provided to managers.

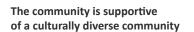
A Communication Support Policy was developed to support people with communication barriers, and Council introduced a new Language Assistance program, enabling some staff in customer facing roles who speak a language other than English to use their language skills to assist customers.

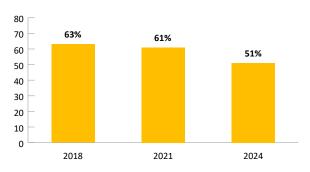
International Friends in Bondi is an initiative for people who have recently moved to Australia. Events are organised throughout the year and include recreational activities and important local information with partner organisations.

In May 2023, Waverley Library hosted an author talk with Victoria Premier's Literary Awards 2023 for nonfiction Winner Eda Gunaydin. Eda discussed her book Root & Branch, which unsettles neat descriptions of inheritance, belonging and place. The talk also explored the concepts of class, race, and diaspora.

A talk with local writer Simon Tedeschi, author of the book Fugitive in conversation with writer Sheila Ngoc Pham explored the borders of poetry and prose, fiction and fact, trauma and testimony.

Culture Waves is a three-month intercultural program for young people aged 14-18 years. It allows participants to volunteer and learn new skills, which may be used towards their Duke of Edinburgh's International Award.





Only 51% of our community agree that our community is supportive of a culturally diverse community. A number of initiatives are in place to build a welcoming and cohesive community.

Youth Engagement

More than 60 young people attended the Bondi youth outreach pop-up 'Watch this space...' at Bondi Skate Park on 5 November 2022. Seven young people performed at the pop-up and were involved in designing the music mentoring program Bondi Beats, which emerged over the course of the four pop-up events that commenced in March 2022. The Bondi Beats pilot ran at the Bondi Pavilion studios in February and March 2023 and engaged 12 young people for intensive tuition in electronic music production and performance. The program continued in 2024.

Council organised the Youth Week program in partnership with WAYS Youth & Family and Woollahra Council in May 2024. Activities represented this year's theme of *Express. Empower. Get Loud!* through workshops and events focused on music making and performance. The program supported young people in shaping activities and leading event design, planning, engagement and implementation for the WAVES Music Festival, a young women's sound production session, and Bondi Beats DJ and MC workshops.

The highlight was the Bondi Beach Bash initiated by Bondi WAVE graduates in collaboration with other local young bands and Bondi Beats DJs playing to 200 guests at the Bondi Pavilion.



Waverley Youth Summit

Waverley Youth Summit

In its inaugural year 2023, the youth summit engaged student representatives from local public, private and independent primary and secondary schools to speak directly to the Mayor on topics they and their peers identified as priorities for the Waverley community. Discussion provided Council an opportunity to listen to young people's experiences, concerns, and insights to form recommendations focusing on the importance of diversity, equity of access and develop innovative pathways for children to connect with Council so that their voices are included in Council's programming and planning decisions.

Social and Affordable Housing

During the term, Council continued to deliver quality rental housing for very low to moderate-income earners through its social and affordable housing programs, with 78 people housed, including older people, people with disabilities, families, and single-parent households. Revisions and updates to Council's affordable housing program policy improved access to the program for those most in need.

Women's Council

The provision of affordable and appropriate housing for women, including those with young families, who may be fleeing family and domestic violence, dominated discussions at the April Women's Council to the Mayor meeting. The Women's Council was established in July 2023 to advise the Waverley Mayor on matters relevant to women and girls in Sydney's east to help guide actions by the Council to support this section of the community better.



Women's Council

Mark and Evette Moran Nib Literary Award

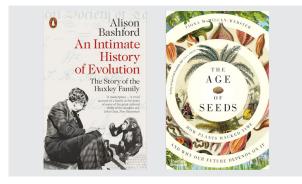
The Mark and Evette Moran Nib Literary Award is Council's annual celebration of Australian research based writing.

In 2021, Queensland's Luke Stegemann won the Mark and Evette Moran Literary Award and accompanying \$20,000 prize for his work *Amnesia Road: Landscape, violence and memory* (NewSouth Publishing). The popular Nib People's Choice Prize

(\$2,500) was awarded to art identity and Woollahra gallery owner Tim Olsen for *Son of the Brush: A memoir* (Allen & Unwin).

In 2022, Dr Delia Falconer, Sydney author and Senior Lecturer at the University of Technology, Sydney (UTS), won the 2022 Mark and Evette Moran Nib Literary Award and accompanying \$20,000 prize for her book *Signs and Wonders* (Scribner Australia). The Nib People's Choice Prize was awarded to Sydney-based academics and acclaimed psychologists Dr Rachel E. Menzies of the University of Sydney and Professor Ross G. Menzies of the University of Technology, Sydney for their co-authored work *Mortals* (Allen & Unwin). More than 500 votes were received for the Nib People's Choice Prize.

In 2023, shortlisted authors were selected from a record 239 nominations received across the country. Each shortlisted author received the Alex Buzo Shortlist Prize (\$1,500). Alison Bashford has been awarded the 2023 Mark and Evette Moran Nib Literary Award for her book *An Intimate History of Evolution: The Story of the Huxley Family* (Allen Lane). The \$4,000 Nib People's Choice Prize was awarded to *The Age of Seeds* by Fiona McMillan-Webster (Thames & Hudson Australia).



2023 Mark and Evette Moran Nib Literary Award Winners

Homelessness

Fifteen referrals for support were received in 2022, including five intensive supports. Sixteen people have been housed over the last two years, including people with complex needs. Council coordinated the Regional Street Count held in February 2023. The number of people experiencing homelessness on the streets of Waverley remains stable at 16. Coordinated assistance was provided to people experiencing homelessness and to rehouse older residents evicted from boarding houses. In 2023, Council in conjunction with specialist services worked to connect with and provide support to people sleeping rough. Four long term homeless people were housed. The annual Street Count recorded 13 people sleeping rough in open spaces in 2024.

Events and Programs at Waverley Library

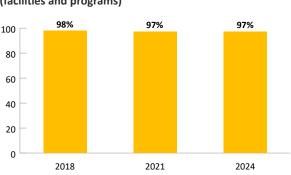
In 2021-22, the Library delivered 170 programs, including author talks, professional panel discussions addressing subjects such as racism, Tech Savvy Senior sessions in English, Russian, Spanish and Italian, early literacy and robotics.

In 2022-23, the Library organised 185 literary programs to encourage and empower families to embrace early literacy, with 5,560 attendees. Forty-six after school and school holiday programs for schoolaged children were organised to foster a lifelong love of learning. Eight workshops on topics such as Holiday Paper Craft, Bollywood Dance Class, Science Week Paint and Sip, Doll Making Class, Podcast Workshop, and a Shodo Painting Class were organised with 165 participants attending. Twenty sketchflash and collage classes were organised with 400 and 540 attendees.

Other programs include Art After Dark (5 classes, 75 attendees), Green Thumbs (6 classes, 100 attendees), Online Multicultural Cooking (7 classes, 150 attendees), regular book clubs and Books, Movies and More meetings.

A schedule of ePrograms was rolled out, with 92 attending nine sessions. Some popular sessions included How to declutter your phone, Edit photos on your device and Graphic design with Canva, alongside dedicated one-on-one Tech Help sessions.

In 2023-24, the Library organised 365 programs that engaged 9,820 members of the community (1,800 adults, 8,020 children). This included 40 summer and autumn school holiday programs (850 participants), 190 emergent literacy programs (6,800 participants) and three outreach sessions to local playgroups and kindergartens (150 participants). More than 200 participants attended special event sessions for Refugee Week and World Ocean Day, and new multicultural workshops were added to the program. The Seniors Festival, author talks, digital know-how talks, craft programs, seminars, one-on-one tech help, book and film clubs continued to be well attended. The Family History Digitisation Station remained popular with 176 community members using the service.



Community satisfaction with library services (facilities and programs)

Community satisfaction with Library facilities and programs has remained high in par with 2018 and 2021 community satisfacion ratings.

Waverley Art and Cultural Plan Implementation

In 2021–22, Council implemented multiple actions in the Waverley Art and Cultural Plan. Council worked with Gujaga Foundation to recognise Indigenous cultural heritage in our public spaces. Indigenous cultural interpretation work progressed at Bondi Pavilion ahead of its reopening, including the confirmation and installation of wall text installation for Terry Yumbulul's mosaic.

Partnerships continued with Head On Foundation, Waverley Woollahra Art School, and Red Room Poetry. Council determined operating models for Bondi Pavilion and the Boot Factory. The Bondi Pavilion Housewarming Program, our first artists' residency at the venue, was developed for delivery in August 2022, ahead of the Pavilion's reopening. The Street Performers Policy and Guidelines were prepared. Nib Award and monthly Classic Hits Concerts were organised online. Department of Planning and Environment funding was secured to support Summer Nights activations.

Digital platforms continued to support the accessible delivery of programs, including The Nib Presents online presentation. The model for artists and partners to engage with Council on Bondi Pavilion programming was established and shared with the Arts and Culture Advisory Committee and Local Creatives Survey and Register were finalised.

In 2022-23, Arts and Culture programs delivered include weekend Courtyard Winter Music sessions at Bondi Pavilion, Sydney WorldPride programs, Local Creative Collaborations professional development series, local networking events and creative development expressions of interest launch, free WAVE bands and Sunshine Singers concert, free artist talk and Lisa Oduor-Noah and Miriam Lieberman at Bondi Pavilion; regular Classic Hits concerts, Bondi WAVE Youth Music program featuring seven bands and 25 participants, school holidays theatre programs, Waverley Youth Art Prize, Mermaid Fireworks exhibition in Bondi Pavilion Art Gallery with 20,748 people, Two Sides of the Same Coin Waverley Artist Studio group exhibition, multiple gallery artist talks and workshops, talks and ideas events with Vika & Linda Bull, Jessica Rowe, Suzanne Leal (Local author) and International Women's Day Talk.



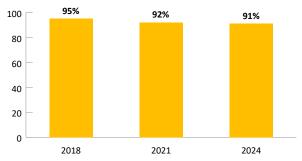
Bondi WAVE youth music program

In 2023-24, Arts and Culture programs delivered include the Bondi Pavilion Art Gallery exhibition program, Bondi Pavilion performing arts program, Waverley Library exhibition program, artist talks, Talks and Ideas author talks, Classic Hits monthly music concerts, WAVE Youth Music workshop program, and the Nib Literary Award.

Highlights in Bondi Pavilion performing arts program include The Listies Make Some Noise (Sydney Festival), How the Birds Got their Colours and The Seagulls at Bondi Beach (Sydney Festival), Earth Sea and Sky (Sydney Festival), Bangers and Mash (Mardi Gras Festival), BLUE – The Songs of Joni Mitchell, Elixir featuring Katie Noonan, National Theatre Live film screenings, school holiday workshop programs, Blackbird by Poetica, theatre performance Don Juan by New Zealand company A Slightly Isolated Dog, Greener Futures panel discussion, musical theatre show Dear Diary, and regular Courtyard Music

activations. Highlights in the Talks and Ideas program include Bri Lee – The Work, Jonathan Seidler – All the Beautiful Things You Love, Pauline Menczer – Surf Like a Woman and Waverley's International Women's Day Award.

Community satisfaction with cultural, recreational and entertainment events



Community satisfaction with cultural, recreational and entertainment events has remained high in 2024 in par with 2018 and 2021 satisfaction ratings.

Waverley Youth Art Prize

The Waverley Youth Art Prize provides a platform to celebrate and recognise the talents of emerging artists aged 9 to 18 who live, study or spend time in Waverley.

In June 2022, Council announced the 2022 Waverley Youth Art Prize winners, which saw young artists respond to the theme Science, Space and Future Stories. The Waverley Youth Art Prize encourages creativity in young artists across Sydney and is open to people aged 9 to 18 who live, study, work in or visit Waverley. Winners receive art packs and vouchers to attend classes at local institutions such as the National Art School.

Charlotte Juracich won the Mayor's Prize for her work Resistance and Kathryn Jordan's United Nations in Space was Highly Commended in the same category.

In June 2023, the Youth Art Prize had 212 entries for the term Climate Utopia theme. Youth members of the Council's Power to the Future project nominated the Climate Utopia theme to encourage young artists to think about hope, possible futures and the environment. Mila Bell won the Mayor's Prize for her work Resistance and Patrick Kelly and Kathryn Jordan were Highly Commended in the same category.

In June 2024, Council awarded the 2024 prize winners and celebrated all 265 entries with a moving and colourful exhibition at Waverley Library. The Mayors Prize went to Tilly Naar and Lynn Li for their entries Dolphin Reef and Anglefish.

Winners received a range of art materials to help with future creations.

Senior first place winner, Misha Heazlewood, received a voucher to attend the National Art School's summer program for her entry Polluted Prawn Cocktail.



Waverley Youth Art Prize 2024 winners

Aboriginal and Torres Strait Islander Community

In 2021-22, Aboriginal representatives from the Waverley community participated in the first meetings of the newly established Reconciliation Action Plan Advisory Committee. Council finalised and launched the Waverley Council Aboriginal and Torres Strait Islander Protocols. This document summarises cultural protocols to assist Councillors, Council Officers, Staff and Volunteers in understanding and acknowledging Aboriginal cultures and engaging with Aboriginal people. Council has implemented a Dharawal language program, by promoting of the language

app, presenting to the RAP Advisory Committee and Council Officers, and introducing the language program in Waverley Early Education Centres. Through collaboration with the Gujaga Foundation, several spaces in the refurbished Bondi Pavilion have been named with local Dharawal names.

In 2022-23, the Dharawal Language Program has been operating in Council's Early Education Centres through a partnership with the Gujaga Foundation, a notfor-profit organisation that is part of the La Perouse Aboriginal Community Alliance that leads language, cultural and research activities in collaboration with local Elders, senior knowledge holders and leading academics. Each week during term time, the Gujaga Foundation tutors attend the centres and teach children the Dharawal language. Parts of the language have been embedded into the daily program, for example, saying "Nagambi" (Hello) when calling the roll and singing songs like "Booroo Biriben," which translates to "Kangaroo, Emu" and is sung to the tune of "Crabs and Seashells".

In 2023-24, Council created more visibility of First Nations knowledge, arts, and culture and invited the community to share and learn about respecting and protecting Aboriginal & Torres Strait Islander heritage.

Council staff worked with Waverley College Aboriginal students who produced banners, displayed at various locations throughout Waverley LGA as part of an art project for National Reconciliation Week.

The Gujaga Foundation made several recommendations to guide Council's approach to managing and protecting sites of significance as part of a broader cultural audit presented to members of the Reconciliation Action Plan (RAP) Committee and Council.

Giving Life to the End of Life

To meet the high demand for death literacy related information, Council worked in partnership with NSW Health, Public Health Unit, Palliative Care Australia and Randwick Council on a number of activities to raise awareness of the supports and options related to dying and palliative care in 2023-24.

Activities included A Live Your Best Life film screening, and annual Dying to Know Days.

The key objectives of this initiative are:

• Help build our ability as a community to support

each other through death and bereavement.

- Connect organisations and individuals in the community to better support each other at the end of life
- Share different, positive cultural ideas and practices related to death and bereavement.

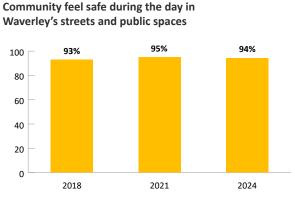
Stories of Lived Experiences

To celebrate International Day of People with Disability 2023, Waverley Community Living Program (WCLP) participants held an event at the Bondi Pavilion called 'Stories of Lived Experiences' in December 2023. The co-designed event offered a platform to hear personal stories from people with disability and learn from these connections. The event had free coffee from Coffee Hire and joined by musical guest Mick On Wheels which were draw cards for this event.

Intergenerational Programs

Council's Early Education Centres & Family Day Care have partnered with the local community to create opportunities for young children and senior adults to interact. The George Institute of Health is working with the Early Education Centres on the Integrity research project to understand how important these relationships are for children and seniors. While Family Day Care has re-partnered with Uniting Aged Care Illowra, visiting once a month to connect with their community and build relationships with residents through play-based experiences. The residents benefit from active movement, socialisation and the positive interactions they have with the children. The children and grand friends engage in art, balloon volleyball, and other activities. It is an opportunity to share different perspectives in life and unique experiences. Children and seniors benefit from the hands-on experiences and companionship.

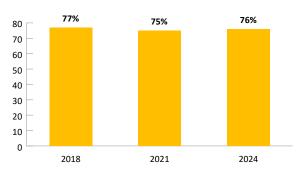
Additional Performance Measures



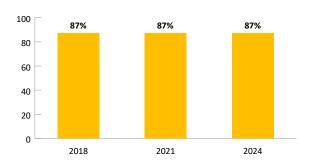
Community satisfaction trend on feeling safe during the day has remained consistent and within the same range since 2018.

Community feel safe during the night in Waverley's streets and public spaces

You feel safe using public facilities



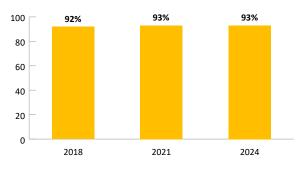
Community Satisfaction trend on feeling safe during the night has remained consistent and within the same range since 2018. Council is undertaking safety walkshops to understand safety related issues and address community concerns.



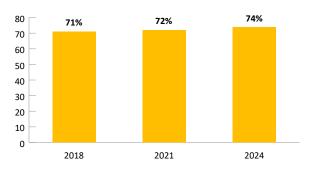
Community satisfaction with feeling safe while using public facilities has remained the same since 2018.

You feel safe at Waverley beaches

You know your neighbours

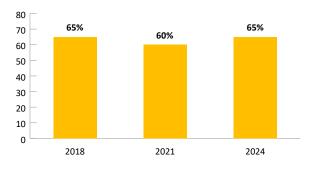


Community Satisfaction trend of feeling safe at Waverley beaches has remained consistently high since 2018.



The trend of knowing your neighbours has remained consistent within the same range since 2018.

Living in Waverley makes you feel connected

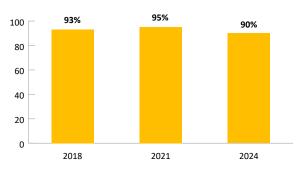


Though the percentage of community agreement of living in Waverley makes you feel connected dropped in 2021 the percentage has increased to the 2018 percentages in 2024. This increase may be attributed to the doubling of initiatives to make the community feel connected.

Additional Performance Measures continued

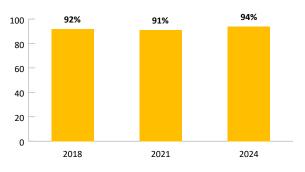
Community satisfaction with community services, programs and facilities are measured through:

General social services information, referral and support

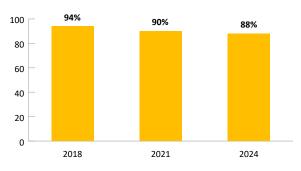


Community satisfaction with general social services information, referral and support has remained consistently high since 2018.

Services and facilities for children and families



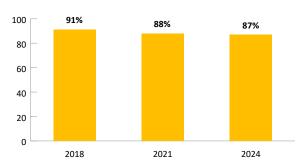
Community satisfaction with services and facilities for children and families has increased by three percentage points since 2021.



Facilities and services for older people

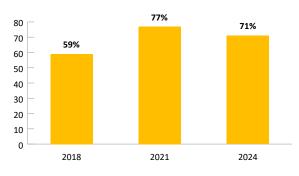
Community satisfaction with services for older people dropped slightly in 2024 in comparison to previous percentages.

Facilities and services for people with disabilities

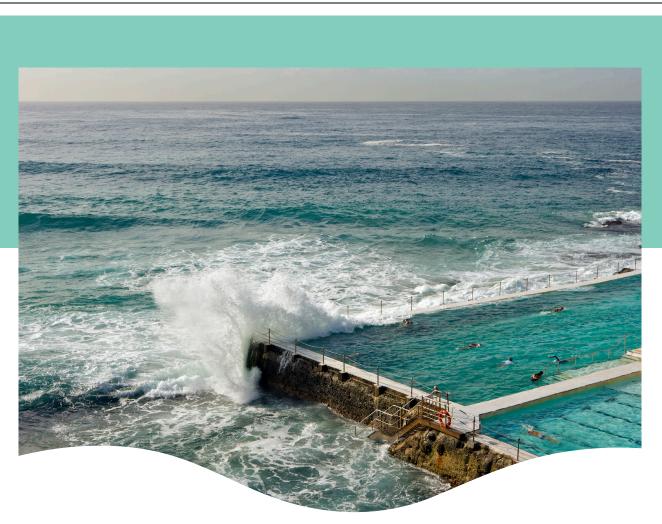


Community satisfaction trend with facilities and services for people with disabilities has remained consistently high.

Social and affordable housing



Community satisfaction with social and affordable housing has remained within the 2021 satisfaction rating range.



Theme 2: Place

Our Place theme focuses on the natural and built environment We facilitate architectural design excellence in building infrastructure, functional public spaces and walkable streets in Waverley. With the highest population density in Australia, community-led, place-based planning and design is critical. Council aspires to be a frontrunner and advocate for balanced development in Waverley.

Our community has strong environmental values, and healthy, active lifestyles, and we are committed to reflecting this in Council strategies. Improving all modes of transport makes Waverley more accessible, safe, connected and sustainable. We are committed to enabling people to get around more easily on foot, by bicycle and public transport to reduce traffic congestion and parking pressures.

To ensure we are meeting community expectations, we are focusing on improving roads, footpaths, parks and playgrounds, and being better prepared for climate changes and potential flooding. We aspire to be at the forefront of sustainability to create resilient communities, sustainable buildings, healthy coasts and bushland, conserve energy and water resources. We recognise that any waste sent to landfill has long-term environmental impacts. We aim to progress Waverley to be a zero waste community.

Place: Our objectives





and sustainable assets and infrastructure, to improve the liveability of neighbourhoods

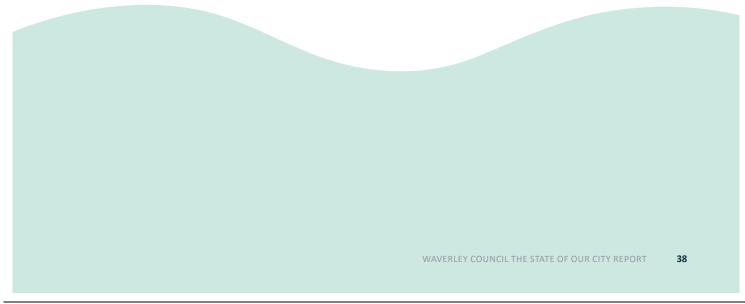


2.11

Sustainable waste and circular economy

Move towards a sustainable waste community and a circular economy

2.12
Clean and litter free spaces
Keep public spaces clean and litter-free





STATUS:
Completed
Significant progress

Image: A constraints of the term of term

Conserve water use and improve water quality

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STATUS:
Completed
Significant progress



2.6.7. Promote opportunities for residents to increase the sense of wellbeing in high density environments

STATUS: **†** Completed **→** Significant progress

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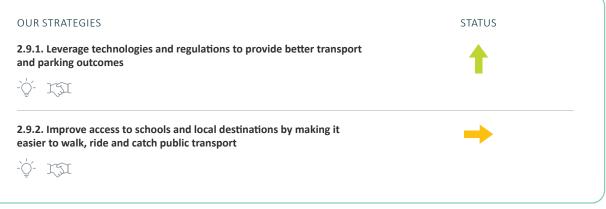


Ensure sustainable transport infrastructure is easily accessible and provides climate friendly transport alternatives

OUR STRATEGIES	STATUS	
2.8.1. Deliver an innovative and integrated mass transport solution, as well as separated bike paths for the centre, with improved transport efficiency	→	
-`Q´- 1,31		
2.8.2. Encourage more shared vehicles (cars, bicycles, scooters) and electric vehicle charging	†	
-ģ- 1,51		

STATUS:
Completed
Significant progress





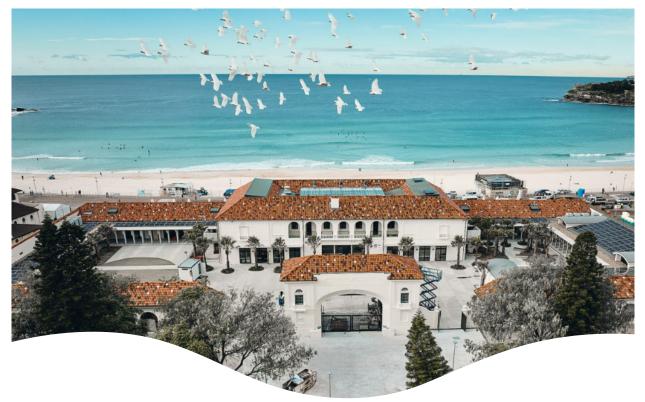
2.10 Build, maintain and renew well-designed, accessible and sustainable assets and infrastructure, to improve the liveability of neighbourhoods

OUR STRATEGIES	STATUS	
2.10.1. Ensure Council's infrastructure assets are operated, maintained, renewed and upgraded to meet the levels of service set by the community		
-ģ- 1,51		
2.10.2. Implement continuous improvement to achieve advanced maturity in asset management practices		
-ģ- 1,51		
2.10.3. Manage Council property portfolio in a financially sustainable way, to optimise value through maximising investment yield, and deliver quality community outcomes	1	
-ģ- 1,31		

STATUS: **†** Completed **→** Significant progress



STATUS:
Completed
Significant progress



Place: Term in review highlights and indicators

Bondi Pavilion Wins National Trust Heritage Award and Five Stars Reviews

Bondi Pavilion won the Judges Choice Award at the 2023 National Trust Heritage Awards. This award is in addition to the Australian Institute of Architecture Awards - Award for Heritage and Creative Adaptation and Public Architecture. Other awards won include the Landscape Architecture Award for Civic Landscape at the Australian Institute of Landscape Architects NSW Awards and the Robin Dods Roof Tile Excellence Award - category winner.

Heritage features conserved at the Pavilion include:

- The iconic arches
- Spanish mission-style roof tiles
- Historic murals and signages have been uncovered and conserved.

The Pavilion currently operates with an improved gallery, theatre and pottery facilities, music studios, a community radio studio and a beach heritage space named the Bondi Story Room. Throughout the restoration, there was a strong focus on sustainability, with many features preserved and recycled, new solar panels to provide a large proportion of power needs, and natural ventilation to reduce air-conditioning requirements.

Council's award-winning Bondi Pavilion restoration received five stars reviews from the prestigious Hong Kong Green Building Council (HKGBC), whose representatives toured the heritage building in October 2023.

HKGBC has been proactively engaging with counterparts from around the globe to create learning and exchange opportunities for its members to accelerate the practice of green building development in Hong Kong, one of the world's most densely populated areas.



Around 35 Hong Kong delegates toured the Pavilion with Mayor Masselos (pictured front-centre).

Sustainability features of the restoration project include:

- A 100% electric building with 217 solar panels that provide 71% of the building's power needs during the day
- 80% of the existing structure retained to embody energy and materials
- About 90% of the construction waste recycled
- Connected to a centralised stormwater harvesting system located at south Bondi Park which provides 100% of irrigation needs and for our public bathrooms
- Improved thermal comfort in our open spaces and enclosed habitable rooms by minimising VOCs, using green star tagged products, and using natural ventilation where possible
- A Building Energy Monitoring System that measures consumption of energy output and input. The system also controls ventilation and temperature and can be remotely controlled to reduce energy consumption
- Nearby electric vehicle charging stations, public transport, and bike racks on our doorstep

• Land use and ecology was a major focus, with new mass planted mounds, timber seating and new native tree planting.

The Bondi Pavilion Restoration Project has won several industry awards including:

2023 Heritage Awards Judges Choice award

Australian Institute of Landscape Architects' State Landscape Architecture Award for Civic Landscape

A Public Architecture award at the 2023 NSW Architecture Awards

Robin Dods Roof Tile Excellence Award in the 2023 Think Brick Awards.

On 24 August 2023, The Hon. Anthony Albanese MP, Prime Minister of Australia, officially commemorated Council's heritage restoration of the historic Bondi Pavilion at a plaque unveiling and tour of the beachside venue.



Prime Minister Anthony Albanese celebrates the plaque unveiling with Waverley Council General Manager, Emily Scott (far left) and Waverley's Councillors, including Mayor Paula Masselos (in green). *Picture: Deborah Field*

At the unveiling, he told guests that:

"The restoration of Bondi Pavilion has brought back the sparkle to one of our most loved buildings. Just as you can't imagine Sydney Harbour without the Opera House, you can't imagine Bondi Beach without the Pavilion. Bondi is a much-loved national treasure. One of the expressions of that love is that we never take it for granted. We have to protect it and nurture it, because even a treasure like Bondi needs a boost sometimes to be at its best."

Bondi Pavilion utilisation rates



Since the opening of the revitalised Bondi Pavilion utilisation rates grew by 6 percentage points in 2024, an increase of 4 percentage points from the set target.

Bondi Junction Cycleway and Streetscape Upgrade

The Bondi Junction Cycleway and Streetscape upgrade is a priority project from our Complete Streets plan, where we green and beautify public areas and footpaths, make meeting places more appealing and improve connections for cycling, walking, and access to public transport.

The cycleway travels through Bondi Junction commercial centre, linking Oxford Street, Syd Einfeld Drive and Bondi Road to an existing cycleway at the northeastern corner of Centennial Park. The streetscape upgrade included:

- Improved safety with new signalised crossings
- Planting more than 50 new trees
- New street lights
- Street furniture
- Garden beds
- Replacing the roads, paving and footpaths
- The installation of a bi-directional separated cycleway.

Council officially opened the cycleway (Bondi Road to St James Road section) in June 2022.

All the pathways and streets along the cycleway have been upgraded with new street furniture, garden beds, and more than 50 trees have been planted along the route. The cycleway is now complete and open to the public.

The opening ceremony of Bondi Junction Cycleway marking the completion of the final section was held in March 2023. The last section of the cycleway links Oxford Street, Syd Enfield Drive and Bondi Road to Centennial Park. Cycleway usage has increased to 7,500 weekly trips in 2023 from 3,000 weekly trips in 2022.

As part of the Australian and NSW Governments' commitment to stimulating the NSW economy, funding was provided to Council to deliver this project.

In 2023, metres of separated cycleways in Waverley increased to 1,300 metres from the 2021 baseline year of 730 metres. The target set for the reporting year was 1,000 metres.



Bondi Junction Cycleway



The award-winning Glenayr Avenue Streetscape Upgrade project

The Glenayr Avenue Streetscape Upgrade

The Glenayr Avenue Streetscape Upgrade project delivered comprehensive improvements to Council's infrastructure assets, including the renewal of street lighting, kerb and gutter, and footpaths. The project significantly enhanced pedestrian amenities through upgraded crossings and intersections, creating a more accessible and safer environment for the community.

The project received recognition from Local Government NSW with an environmental award for its substantial green initiatives and innovative sustainable features. Key environmental achievements included the planting of 35 native trees, incorporation of raingardens for water management, environment friendly asphalt, and the integration of EV chargers within the street.

Streets as Shared Spaces

In September 2023, Council's Strategic Planning and Development Committee voted to retain the parklets in Wairoa Avenue Bondi Beach and Watson Street, Bondi for a further six months. Funded by the NSW Government, Council's Streets as Shared Spaces (SASS) parklet trial has been a success.

Parklets in Boonara Avenue and Ocean Street, Bondi and Waverley Street, Bondi Junction will be moved

to new temporary locations based on expressions of interest, strategic merit and assessment and relevant Council team approval.

Council also voted to instruct Officers to prepare a further report to Council about arrangements to:

- Support the leasing of parklets to business owners. Eligibility, partnership conditions, program operations and maintenance responsibilities will be finalised ahead of parklet leasing.
- Required amendments to the Waverley Development Control Plan to broaden the opportunity for businesses to seek footpath seating.
- Opportunities to implement a Verge Program for kerb extensions or verge upgrades based on feedback.

During the trial, the Council collected community feedback to determine which trial parklet locations should be extended or relocated, or if the space should be considered and designed as a permanent landscaped space with seating. Feedback received during the SASS trial included location-specific learnings for parklets and our streetscapes and this feedback will influence the ongoing Waverley Council Parklet Program.

New Road Technology Trial

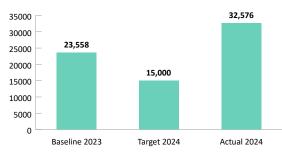
In October 2023, Council trialled a road surfacing technology that can contribute to longer lasting roads

and a significant reduction of tyres going to landfill. Council is participating in a cross-council initiative with the Southern Sydney Regional Organisation of Councils (SSROC) to trial crumb rubber asphalt which is made of recycled tyres. Initial findings indicate that this type of asphalt can double the life of the road.

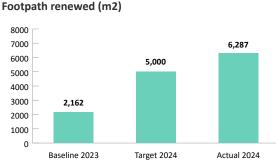
The trial project was completed at Yenda Avenue in Queens Park and the work was completed in October 2023.

In this trial across twelve council areas, the asphalt used in pavement reconstructions will utilise approximately 2,400 car and 490 truck tyres – the equivalent of 3,600 standard passenger car tyres.

Road renewed/treated (m2)



32,576 m2 roads were renewed/treated by the end of 30 June 2024.



6,287 m2 of footpaths were renewed by 30 June 2024.

Charging the East Electric Vehicle Infrastructure Strategy

In August 2022, in partnership with Evie Networks, Council unveiled the local government area's first public electric vehicle (EV) fast chargers at Eastgate shopping centre, Bondi Junction. Powered by 100% renewable energy, the two 50kW fast chargers provide around 150 kilometres of driving range in just 30 minutes of charging and are the fastest public EV chargers currently in Waverley. Council has a net zero carbon emissions target of 2030 for Council and 2035 for the community, and these fast chargers will help residents who own an EV or are considering owning an EV to achieve this target.

In November 2023, Council adopted the Charging East, Electric Vehicle Infrastructure Strategy. This outlines the required charging infrastructure in the Eastern Suburbs to support the EV transition.

The NSW Government has allocated grant funding to charge point operators and local governments to increase public kerbside charging. In the Waverley, Woollahra, and Randwick local government areas, 250 additional chargers will be installed with 90 of these charge ports to be installed and operated by the local Councils. These chargers are scheduled to be installed by the end of 2025 and will be open to the public 24 hours a day, 7 days a week.



Electric Vehicle charging station



An artist's impression of the new and improved Bronte Surf Life Saving Club and community facilities.

Bronte Surf Life Saving Club DA approved

The Sydney Eastern City Planning Panel approved the revised development application (DA) for Bronte Surf Life Saving Club and Community Facilities.

Council will work in partnership with Bronte Surf Life Saving Club and architects Warren and Mahoney to revitalise the building and facilities. Bronte SLSC secured \$1 million in grant funding for the redevelopment from the NSW Government.

Highlights of the project include:

- A balance of female to male facilities
- Family change rooms and accessible amenities
- Adequate facilities to train over 200 lifesavers per year and teach young nippers (currently almost 800)
- Fit-for-purpose lifeguard and lifesaving facilities including adequate storage and training spaces
- Lifeguard facilities with change rooms, first aid, and lifeguard tower (to align with Surf Lifesaving Australia requirements and recommendations).
- Council staff amenities and storage
- Patrol first aid area
- Administrative offices
- Kiosk, gymnasium, and function room
- Training and meeting rooms and
- The promenade will also be upgraded.

Waverley Park Playground Reopened

In December 2023, Council reopened inclusive Waverley Park Playground, home to Sydney's newest rocket ship and bespoke launch control play tower with children dressed in astronaut costumes.



Waverley Park Playground.

- The Council received a \$1.75 million grant from the Public Spaces Legacy Program to assist in funding Waverley Park upgrades including the new inclusive playground, park lighting upgrades, landscaping, and relocation of a fitness station.
- Access and inclusion are at the heart of the design for both the playground and fitness station designed for diverse age groups and abilities.
- The design was informed by community feedback collected across two rounds of consultation and achieves Waverley's vision to upgrade the park to a district level inclusive play space catering to

all visitors as identified in Waverley Council's Play Space Strategy, Inclusive Play Space Study, and the Waverley Park Plan of Management.

• The rocket ship and launch tower is a modern reproduction of the park's original rocket ship that was installed in the 1960s reimagined to expand the play experience for everyone and meet modern safety standards.

The district-level inclusive play space at Waverley Park Playground was opened and caters to all visitors. The project was co-funded by the NSW Government, through the NSW Public Spaces Legacy Program, in association with the Council. Access and inclusion are at the heart of the playground's design.

In April 2024, Wairoa School celebrated access and inclusion at the Waverley Park Playground. Waiora School provides educational programs to support students with a moderate to severe intellectual disability, who may also have additional support needs related to autism, physical disabilities, and/or sensory disabilities.



The Wairoa School community enjoying the visit to the new playground.

The Waverley Park Playground upgrade was informed by Waverley Council's Play Space Strategy, Inclusive Play Space Study, and the Waverley Park Plan of Management. Waverley's Disability Inclusion Action Plan DIAP details the actions Council will take to improve the way people with disability access services and participate in community life.

These actions are informed by feedback by a broad range of people from Waverley, including people with a disability, their families, carers, service providers and advocacy groups.

Planning Controls to Mitigate Future Flooding Risk in Waverley

In March 2024, Council adopted updated planning controls to ensure that future development reduces risk to property and life during extreme weather events.

These changes respond to State Government legislative requirements introduced in 2021 and reaffirmed in the recently released NSW Flood Risk Management Manual in 2023. The changes also implement the Waverley LGA Flood Study which was adopted in 2021.

As part of the process, both the Waverley LGA Flood Study, and proposed planning controls and flood maps, were independently reviewed and verified as being in line with best practice and State Government requirements. Additional comprehensive, rigorous, and independent investigations also found that implementation of these changes would not result in negative impacts on property prices and insurance premiums.

As part of the next phase, the Waverley Floodplain Management Committee has been re-instated, comprised of both community and expert membership, that will be consulted on the development of flood mitigation solutions. This will provide a roadmap for further works Council and the state government will need to undertake to help reduce flood risk.

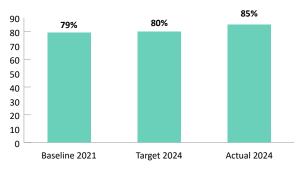
Waverley Development Control Plan 2022

In December 2022, Council adopted the updated Waverley Development Control Plan (DCP) 2022. The Waverley DCP 2022 contains detailed planning and design guidelines for a range of development types and land uses, which complement the development standards contained in the Waverley Local Environmental Plan (LEP), the Council's statutory plan relates to how and where different types of development can occur. New and revised provisions in the Waverley DCP 2022 will improve:

• Thermal safety by requiring high-performance glazing for windows and skylights, ceiling fans in all habitable rooms, vegetation for cooling and light coloured roofs

- Indoor air quality by preventing the installation of gas stoves, gas ovens and gas space heating in residential development. This will also enable these developments to reach net zero greenhouse gas emissions
- Uptake for electric vehicles by requiring certain new developments to include EV charging and or supporting power infrastructure
- Transition to low emissions living by requiring all homes to include designs for future all electric capacity and power by renewable energy
- Sustainability performance of office buildings, shops, hotels, aged care, and retirement living by requiring improved energy and water ratings and commitment agreements under the National Built Environment Rating Scheme (NABERS)
- Cooling and shading of neighbourhoods by strengthening protection for existing tree canopy on private land
- Running costs through ensuring energy efficiency measures that reduce energy demand.

Percentage of applications that meet LEP and DCP are determined within 40 working days after notification



In 2023-24, 85% of applications received that meet LEP and DCP requirements were determined within 40 working days after notification.

Housing Affordability at the Top of Priority List

In November 2023, Council launched three new engagement projects aimed at gathering information to address housing and housing affordability concerns in the local government area (LGA). It comes as SGS Economics and peak body National Shelter this week released its annual Rental Affordability Index (RAI), which compares rental costs to household incomes. The index found that Greater Sydney is now the least affordable capital city in the country and that renters in every capital city are now in a worse position than they were in 2019, prior to the start of the pandemic.

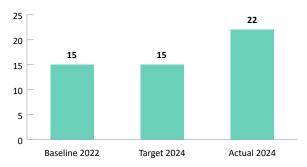
According to the NSW Department of Families and Justice, as a rule of thumb, housing for very low to moderate income earners is usually considered affordable if it costs less than 30% of gross household income.

To help address some of the housing issues facing the community, Council is updating its Affordable Housing Tenancy Policy to improve access to Council's affordable housing program for a wide range of households including single parent families, and essential workers on low incomes.

Council has operated the Waverley Affordable Housing Program since 2000, and currently provides 25 units of affordable housing.

A tenancy support webinar, conducted on 15 November 2023 provided expert advice on tenants' rights with a focus on negotiating better outcomes. It was recorded and now available online as a resource for our residents.

Number of voluntary planning agreements offers



Council received 22 voluntary planning agreements offers in 2023-24.

Charing Cross Streetscape Upgrade

In November 2023, Council invited community feedback to provide feedback about the Review of Environmental Factors (REF) for the Charing Cross Streetscape Upgrade project.

The REF summarises the assessment of the potential environmental impacts of the proposed upgrade which aims to improve the Charing Cross business district's economic and social vibrancy and make it safer, more accessible, and sustainable.



The project aims to preserve the beauty and character of Charing Cross while making it more sustainable and safer for pedestrians and all road users.

Highlights of the project include:

- Upgraded landscaping, including new trees and street furniture
- Safety improvements for all transport modes, including the introduction of a 40km/h area, as part of a wider LGA project
- Improving sustainability through water sensitive urban design
- Widening of footpaths to improve access
- Undergrounding of overhead powerlines
- New multi-function poles and upgraded lighting to replace existing Ausgrid poles and will reduce spill lighting onto buildings
- Improved stormwater infrastructure.

Once the REF is evaluated, a contractor will be appointed to undertake preliminary electrical works in 2024, including undergrounding power lines.

The proposal site is located within the village centre, along a section of Bronte Road between Church Street and its intersection with Albion Street. It is centred around the six-way intersection of Bronte Road, Carrington Road, and Victoria Street, and also includes a section of Victoria Street and Carrington Road, near the intersection with Bronte Road.

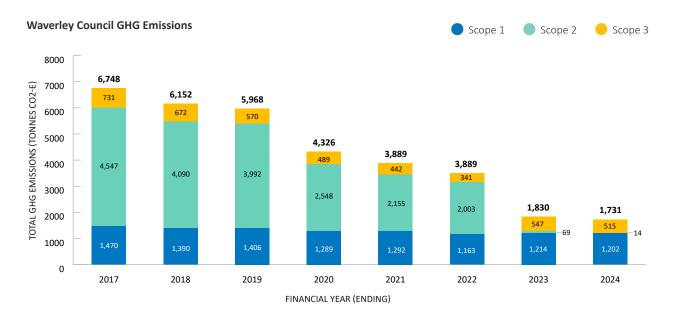
Net Zero Month of Action

In March 2024, Council embarked on a Net Zero Month of Action to inspire and empower the community towards achieving our target of net zero greenhouse gas emissions by 2035.

Council, in collaboration with neighbouring Councils and Member for Wentworth, Allegra Spender, provided education, tools and support to help everyone take action to reduce emissions and save money.

A variety of events, workshops and webinars were designed to empower residents, businesses, and organisations to take meaningful steps towards saving energy and creating a more sustainable and resilient community.

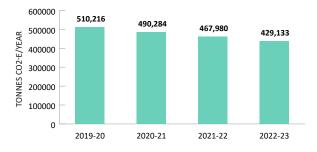
A highlight of the Net Zero Month of Action was the Waverley Net Zero Alliance business breakfast on Friday 15 March at the Bondi Pavilion. Speakers included Alexi Boyd from Energy Consumers Australia, Emmanuel Constantinou, President, Bondi and District Chamber of Commerce and Mayor Paula Masselos.



Council Greenhouse Gas Emissions

Council greenhouse gas emissions continued to decrease, falling to 1,730 tonnes of CO2e in 2023-24. Council's scope two electricity emissions are reduced through the purchase of 100% renewable electricity through the Council contract with Zen Energy. Council continues to remove gas appliances, including the removal of gas water heating in the Waverley Library in early 2024.

Community greenhouse gas emissions Waverley LGA



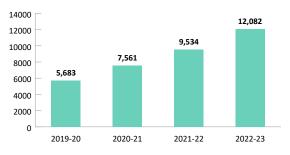
Community greenhouse gas emissions reduced from 510,216 in 2019-20 to 429,133 in 2024. The actual emissions though slightly below the target is a significant reduction.

Solar installations in Waverley

Ausgrid data shows a continuous increase in rooftop solar installed in the Waverley Local Government Area (LGA).

Solar My School and Solar My Suburb (delivered with Randwick and Woollahra Councils) have greatly assisted with the uptake of solar.

Total solar generation capacity in Waverley LGA (KW)



There is an increase in solar capacity in Waverley LGA. In 2023-24, 12,082 KW of solar energy was generated.



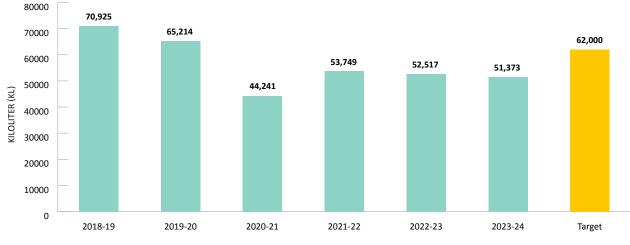
Water quality targets met for Tamarama (pictured above) and Bondi Beaches

Water quality

Council met the Water Quality target for Bondi and Tamarama Beach in 2023-24 by maintaining a consistent rating of Good under the NSW Government's Beach Watch program. The Beachwatch rating for Bronte Beach in 2023-24 was 'Poor' due to occasional poor microbial pollution and elevated enterococci levels after rainfall and occasionally after no rain. Council will work with Sydney Water to identify improvements.

Potable Water Usage

Council's water conservation target is to keep potable (mains) water use under 2005/06 levels and this target was achieved in 2023-24 and for all years since 2020. In 2023-24, water use decreased by ~2% compared to the previous year. Mains water consumption is managed and monitored across Open Space and Parks through the smart irrigation control system, which enables staff, managers and contractors to proactively manage irrigation remotely. These cloud based controllers save drinking water using predictive watering, which adjusts watering frequency and volume based on forecast and actual rainfall. Council also has a real time leak detection system for the main water meters, which allows for rapid identification of uncontrolled water losses and has enabled fast location and repair of leaks on council assets and facilities.

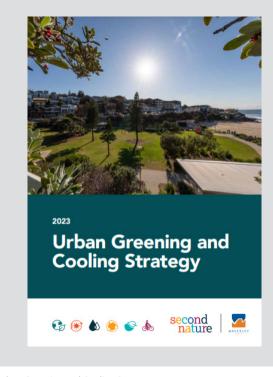


Council potable water consumption

Council potable water consumption reduced from 70,925 in 2018-19 to 51,373 in 2023-24.

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Urban Greening and Cooling Strategy



Urban Greening and Cooling Strategy

In December 2023, Council adopted the Urban Greening and Cooling Strategy, outlining 26 targeted actions to increase canopy, shrubs, and greenspace in Waverley to 35% by 2032, including the planting 500 street trees and 40 park trees yearly. Increasing greening to over one-third of Waverley will enhance our climate resilience, sustain our local biodiversity, and support healthy, liveable neighbourhoods. The delivery of the Urban Greening and Cooling Strategy, a key component of Waverley's Resilience Framework, involved engaging staff and the community, including a Councillor workshop, three internal staff working group meetings, and a workshop with the Sustainability Expert Advisory Panel. A community web dashboard has been established to assist with tracking the implementation of the Strategy.

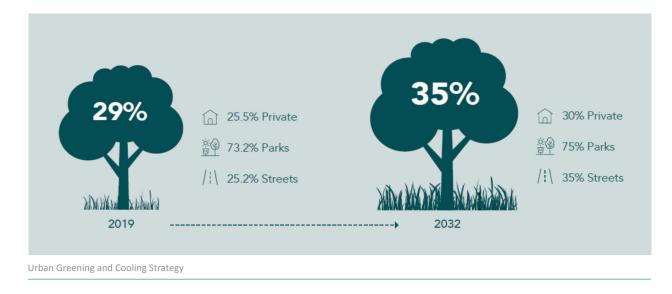
In 2023-24 an additional 527 trees were planted across Waverley.

Urban Ecology

Council continued the implementation of the Biodiversity Action Plan – Remnant sites to protect and conserve the approximately six hectares of remnant vegetation across the Waverley LGA and the adjacent buffer plantings.

Coastal Management Planning

Waverley finalised the first stage of the Waverley Beaches Coastal Management Plan, in accordance with the requirements of the Coastal Management Act 2016 and Resilience and Hazards State Environmental Planning Policy 2021. It will enable the development of a long-term strategy for the coordinated management of the coastal zone with a focus on Bondi, Bronte, and Tamarama Beaches and identify relevant and necessary coastal projects that may be required in the next 5 -10 years to address coastal processes and hazards including sea level rise.



Curlewis Street Upgrade

Construction of the Curlewis Street Streetscape Upgrade has commenced from Campbell Parade to Old South Head Road.



Artist's impression of Curlewis Street upgrade

Works will be carried out in six stages, and smaller sub-stages, to minimise impacts to residents and businesses. The first stage of construction will be on both sides of Curlewis Street between Glenayr Avenue and Campbell Parade.

Highlights of the project include:

- Separated two-way bike path from Campbell Parade to Wellington Street
- Six new EV charging stations
- Shared paths for people walking and cycling between Wellington Street and Old South Head Road
- Raised pedestrian crossings at Gould and Wellington streets
- 60 new trees to increase tree canopy
- New paving and signage
- New multifunction light poles
- Improved drainage and stormwater systems.

This project is one of 87 projects funded across NSW through Transport for NSW's 2023/24 Get NSW Active program, which provides local councils with funding for projects that create safe, easy, and enjoyable walking and bike riding trips.

The design for the upgrade was informed by two rounds of community consultation conducted in 2022 and feedback received last year about the project's Review of Environmental Factors.

Social and Affordable Housing Fund and Advocacy

The Voluntart Planning Agreement Policy was presented to the Council at its meeting in June 2024 to place the document on public exhibition. The Affordable Housing Contribution Scheme Planning Proposal was subsequently gazetted in August 2024 and will impose a condition on DAs requiring a 1% contribution of the gross floor area of the residential component of the development to Council's affordable housing fund.

The Affordable Housing Contributions Policy and Planning Proposal were presented to the Council at its meeting in March 2024 for adoption.

Second Nature Program

The second nature sustainability education and engagement program delivered more than 40 separate environmental education events, including Summerama workshops, National Tree Day, microbat, and bird watching, and sustainability webinars on diverse topics, including greening rooftops and greener landlords, with more than 1,650 people participating. Community led environmental action was celebrated through 12 new local sustainability champion case studies and monthly blogs to share local knowledge. The annual Love the Coast photo competition and exhibit was held in February 2024 at Bondi Pavilion with a range of entrants from the community highlighting the importance and beauty of our local marine environment.

Building Futures Program

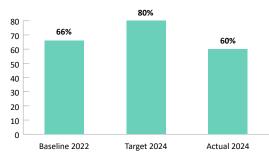
Building Futures is a free Council program to help larger strata buildings (25+ units) save money on their energy and water bills and improve environmental performance. Participating buildings work towards reducing common area energy use by 20%, reducing operating costs and carbon emissions. The last round of program monitoring shows that participating buildings are saving on average over 27% in electricity consumption through the program, more than t 200 tonnes of greenhouse gas emissions and over \$50,000 in common area energy costs every year.

Response to Illegal Building Complaints

Of the total 347 illegal building complaints received,

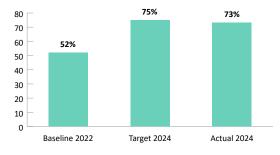
nine were asbestos related, 65 about condition of existing buildings, 64 were complaints about construction hours of operations, 35 illegal use and 155 about illegal work. A total of 285 cases were completed and the remainder are under investigation.

Percentage of noise related complaints completed within 7 days



60% of noise related complaints were completed within 7 days in 2024. This percentage is in par with the 2022 baseline.

Percentage of asbestos and sewage complaints completed within 14 days



Percentage of asbestos and sewage completed within 14 days has increased by 21 percentage points since 2022.

Power to the Future Program

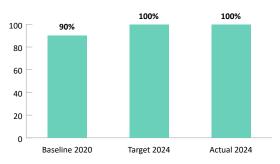
Council completed a multi-year intergenerational program to improve climate literacy and leadership skills of school children, supported by local seniors, and environmental community groups. Participants of the program designed a fun online board game played by 40 local households, who completed 422 local missions to reduce emissions, create habitat, reduce food waste, and change consumption behaviours.

Food Safety Inspections

In 2023-24, 365 routine food inspections were conducted. 100% of all high and medium risk food

premises were inspected this financial year.

Percentage of food premises inspections conducted as scheduled

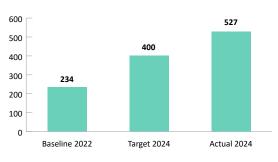


100% of the routine food premises inspections were conducted as per the schedule in 2024.

Living Connections Program

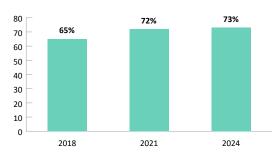
There were 75 new participants in the Living Connections Program in 2023-24 which helps residents create local native habitat on their property. This brings the number of Living Connections gardens planted to 397 and the number is continuing to grow.

Number of trees planted



Council planted 527 trees in 2023-24.

The natural environment is respected and protected



Community satisfaction ratings with respect and protection of natural environment in 2024 has been in par with 2021 rating. An increase by 8 percentage points since 2018.

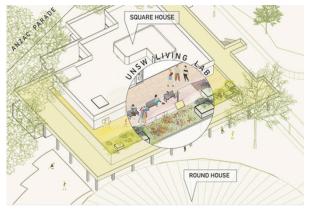
SkyParks Garden

UNSW partnered with Randwick City and Waverley Councils to establish a SkyParks garden at their Kensington Campus.

SkyParks is a Greening our City initiative that involves establishing gardens in under-utilised urban spaces at key sites in Sydney's eastern suburbs to research the benefits, including cooling, energy savings, and improved air and water quality.

Funded by the NSW Government in association with Local Government NSW, the UNSW SkyPark was installed at the University's Square House building. The University will install equipment to monitor the weather and environmental conditions at the UNSW SkyPark to understand better the benefits and requirements for greening built-up spaces and plan to incorporate the project into a cross-disciplinary curriculum. It will advance research to help develop cost effective methods for greening and cooling our urban spaces.

In March 2022, Council unveiled its first bush tucker, coastal native and pollinator SkyPark gardens created in collaboration with Westfield Bondi Junction.



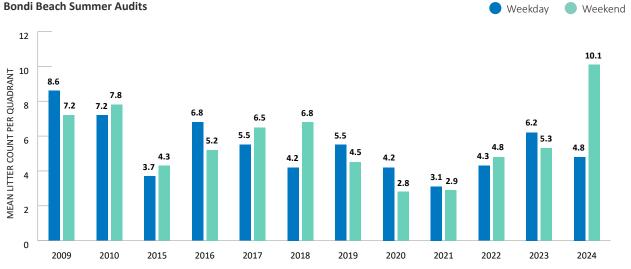
Artist's impression of SkyPark at UNSW.

Beach Litter Audits

Council has been undertaking beach litter audits at our beaches for many years. Litter counts undertaken across our beaches show varying levels of plastic, paper and cigarette litter at different parts of the beach and shoreline. There has been an increase in shore litter at Bronte Beach relative to 2023, indicating a growth in marine litter. Bondi Beach had a decrease in litter counts on weekdays and an increase on weekends in 2024. Tamarama Beach had an overall decrease in litter counts on weekends and weekdays.

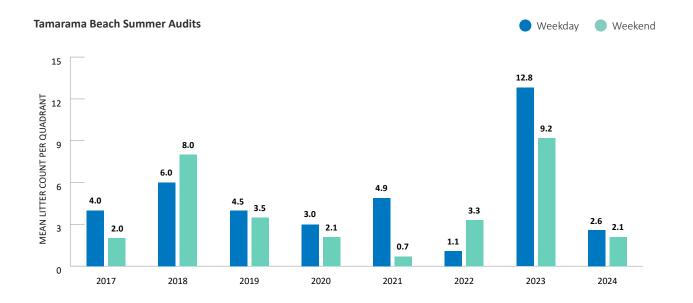
The results demonstrate the need to continue delivering a robust cleansing and engagement program over summer across all beaches with the Summer crew and beach raking. Plastic is the top litter material across the three beaches. Cigarette butts range from 5.9-14.5%

Council will also continue enforcing the smoking ban at all beaches, delivering a mix of initiatives in litter prevention and advocating for a reduction in single-use packaging.



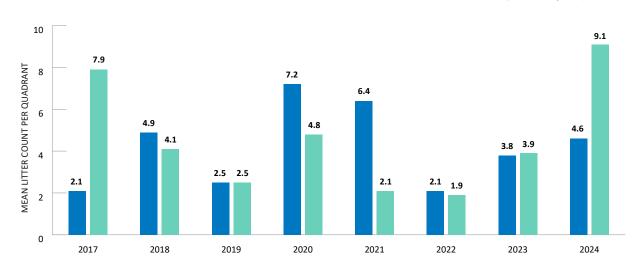
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Bondi Beach Summer Audits



Bronte Beach Summer Audits

🔵 Weekday 🛛 🔵 Weekend

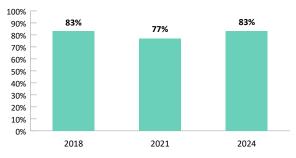


Property Strategy Implementation

STRATEGIC ACTION	PROGRESS UPDATE		
Carry out a Council Staff Accommodation Review, to investigate agile working opportunities within	 A Short-Term Accommodation Project was established to relocate staff from the Chambers building to offices elsewhere within Council's portfolio while the Chambers building is refurbished. 		
Council's property portfolio, to provide optimal accommodation to cater for	 Stage 1-Staff have been relocated form the Grafton Street office to the Whitton Lane Offices. 		
staffing and service levels to meet future needs.	 Stage 2- Customer service Centre and AIF office have been reconfigured to accommodate agile working. 		
	 Stage 3- A fit out of the library offices has been completed to allow for additional teams to relocate from the Chambers building. 		
	 Stage 4- Construction of the Mill Hill Boot Factory building is expected to be completed in late September which will see the remaining staff to be relocated from the chambers building. 		
Develop Plans of Management (POM) for all Council-owned and managed	 Work is ongoing on the development of Plans of Management (PoM) in accordance with the Crown Lands Management Act (2016) 		
Community Land.	The Waverley Park PoM has been completed and endorsed		
	 The Tamarama Park PoM is in development and is expected to be adopted in the next financial year. 		
Undertake a high-level analysis of Council's property portfolio to develop a list of priority projects requiring further review or Council determination.	• The portfolio analysis report has been developed, which provides a summary overview of the status of all Council's building assets. The report will be used to identify priority projects.		
Carry out a review of the performance of Council's Commercial Property Portfolio to include valuations, yield, classifications, zoning and options for potential future development.	 The review has been completed and the findings will be considered when identifying priority projects. 		
Develop an operational management model for both the newly renovated Bondi Pavilion and Boot Factory	 An Operational Readiness Steering Committee was established to coordinate the delivery of all tasks required to be carried out before the building reopening. 		
buildings in time for their reopening.	 A Thinker in Residence role has been created. This role will be responsible for programming the Boot Factory spaces 		
	• The Bondi Pavilion reopened in September 2022		
Carry out condition assessments on all Council building assets as part of Council's Strategic Asset Management	 The project to undertake condition assessments was completed in 2022. The data collected will be included in the development of the Strategic Asset Management Plan 7. 		
Planning cycle.	• The data is also used to inform the annual capital renewal program		

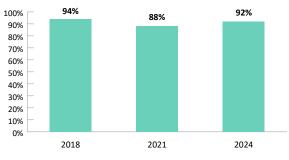
Additional Performance Measures

There is urban vitality and a good lifestyle quality in Waverley



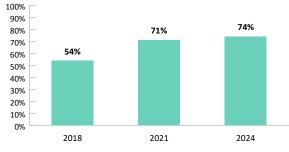
Community satisfaction with urban vitality and a good lifestyle quality in Waverley has remained at 83% in par with 2018.

Your neighbourhood is a good place to live in



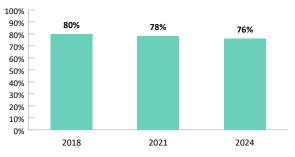
Community rating of your neighbourhood is a good place to live in has remained high.

Community satisfaction with protection and conservation of heritage items and places



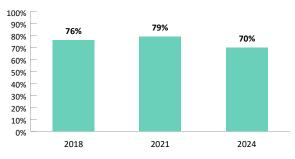
Community satisfaction with protection and conservation of heritage items and places has increased to 74% from 54% in 2018 and 71% in 2021.

Community satisfaction with the quality of parks, sporting and recreational facilities and open spaces



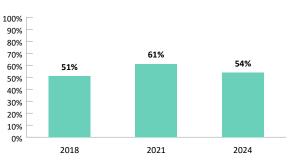
Community satisfaction with the quality of parks, sporting and recreational facilities and open spaces dropped to 76%, a 2 percentage point drop since 2021.

Community satisfaction with accessibility to parks, sporting and recreational facilities and open spaces



Community satisfaction with accessibility to parks, sporting and recreational facilities and open spaces dropped by 9 percentage points since 2021. This aspect is included as part of the issues paper and priorities for the next Community Strategic Plan.

Community satisfaction with pedestrian, bicycle and road network

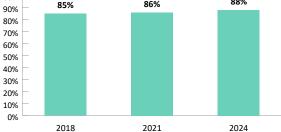


Despite the completion of Bondi Junction cycleway community satisfaction with pedestrian, bicycle and road network has dropped in comparison to 2021.

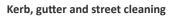
Additional Performance Measures continued

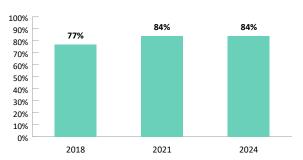


Garden waste services for your property

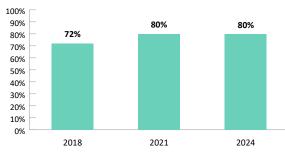


Community satisfaction with garden waste services for your property increased by 2 percentage points in 2024 from 86% in 2021 and 3 percentage points from 2018.





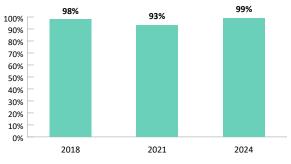
Community satisfaction with kerb, gutter and street cleaning has increased to 84% in 2021 from 77% in 2018. The percentage has remained consistent with 2021 in 2024.



Removal of dumped rubbish from roadside areas

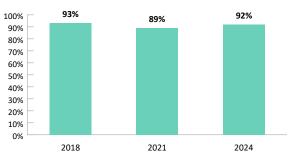
Community satisfaction with removal of dumped rubbish from roadside areas has remained consistent at 80% satisfaction rating in 2021 and 2024.

Garbage collection (red bin) services for your property



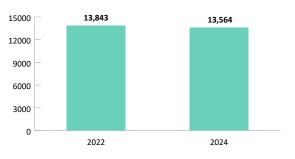
Community satisfaction with garbage collection (red bin) services for your property has remained consistently very high.

Recycling services for your property



Community satisfaction with recycling services for your property is high at 92% in 2024 and is in par with 2018 rating.

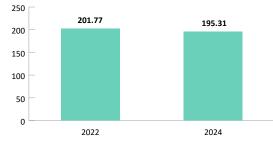
Reduction in total residential waste collected (tonnes)



In 2024, the total residential waste collected reduced to 13,564 tonnes as against the 2022 baseline of 13,843 tonnes.

Additional Performance Measures continued

Reduction in total residential waste collected per capita (kg/capita)



The total residential waste collected per capita decreased from 201.77 kg/capita in 2022 to 195.39 kg/capita in 2024.



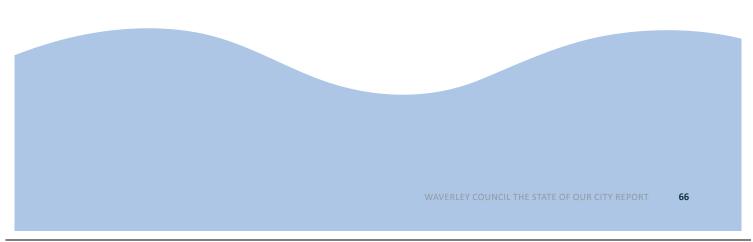
Theme 3: Performance

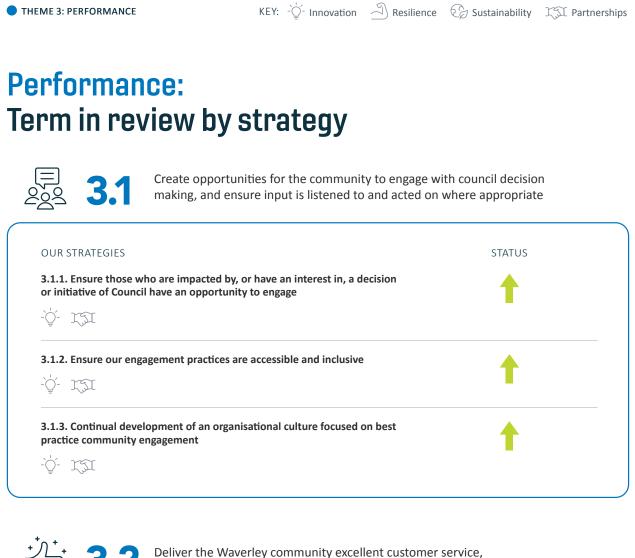
Our Performance theme focuses on Waverley being a well governed, transparent and financially sustainable organisation We will continue to make Waverley an ethical Council that delivers efficient services to the community, on a basis of strong financial sustainability and accountability. Councillors represent and make decisions on behalf of all residents and ratepayers of Waverley, informed by thorough community engagement, strategic focus, and based on data and analysis. We will continue to improve the services we offer our community by building our internal systems, processes, capacity and capability.

We are committed to creating a prosperous and sustainable local economy, particularly as the State Government has identified Bondi Junction as a commercial centre linked to the Sydney global economy. We want to protect and enhance our neighbourhood villages while encouraging and supporting the creative and visitor economy.

Performance: Our objectives







3.2 Deliver the Waverley community excellent customer service, with services delivered efficiently, and with innovation

OUR STRATEGIES	STATUS
3.2.1. Implement Customer Experience Strategy to enhance customer experience across all business areas	→
-`ģ'- I,SI	

STATUS: **†** Completed **→** Significant progress

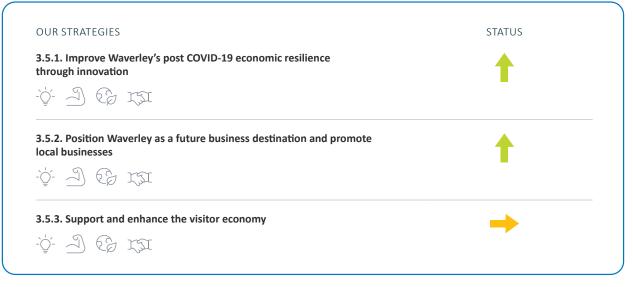


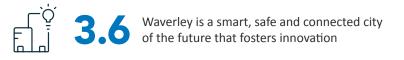
Govern Waverley Council well, and build culture, capability, capacity, systems and processes to deliver services to the community

DUR STRATEGIES	STATUS
3.4.1. Promote an organisational environment that encourages professionalism, sustainability, integrity and ethical conduct	-
ČÝ- KJI	
3.4.2. Uphold a commitment to accountable and transparent decision making	•
Č- LI	
3.4.3. Promote a safe and healthy workplace that rewards a culture of high performance	→
ģ- IJI	
3.4.4. Continue to build capacity and capability of our people and Council to deliver services to our Community	•
já. 121	
3.4.5. Provide fit for purpose technology and tools to enable service delivery that is community and customer centric	
Ö- KI	

STATUS: **†** Completed **→** Significant progress

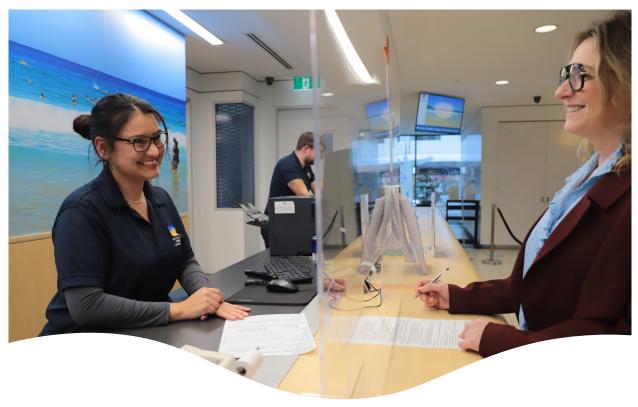






OUR STRATEGIES	STATUS
3.6.1. Improve and increase the quality and quantity of data shared n the local business community	↑
ģ- 1,51	
3.6.2. Facilitate and grow innovative spaces for business incubation and knowledge transfer	1
Č. LI	
3.6.3. Enhance communication and engagement channels to improve service delivery	†
ģ- 1,51	
3.6.4. Deliver and facilitate access to emerging technologies and library collections in fit for purpose digital and physical spaces	
۵. ۲۰۰۰ ۲۰۰۰ ۲۳۶۲	

Brightest & Best Business Awards



Performance: Term in review highlights and indicators

Brightest & Best Business Awards

The Brightest & Best awards celebrate our businesses' contribution to Waverley's economic and social vibrancy and are open to businesses, large or small that operate across the district.

In November 2022, Council announced the winners of Council's 2022 Brightest & Best Business Awards at the newly restored Bondi Pavilion. A total of 14 sponsors participated, totalling \$20,000 sponsorship plus in-kind support. More than 100 submissions were received for 11 award categories. One hundred and eighty-five people attended the event.



Brightest & Best Business Awards

The winners and runners-up of the Brightest & Best Business Awards 2022 are:

CATEGORY	WINNER	RUNNER UP
Artisan Food & Drinks	Hong Ha Red Roll	Shuk Bakery
Beauty Services	AC Flo	Sage Beauty
Childcare Services & Educatio	n Little Feet Early Learning and Childcare	Set for School
Creative Industries & Entertai	inment Lockhart-Krause Architects	100 Percent Dance
Digital & online	Music Health Pty Ltd	SMATA Technologies Pty Ltd
General Retail	Sweetheart Florist	Watertiger
Health Fitness & Wellness	Lets Go Surfing – Bondi Beach	Fit n Able Supporting Fierce Warriors
Hospitality	Gertrude & Alice café Bookstore	Flave
Innovation	toGET	Jeeves Plus
Professional Services	Archi-QS Pty Ltd	Kwik Kopy Bondi Junction
Sustainability	Bru Coffee	Little Feet Events – Eco-friendly kids parties

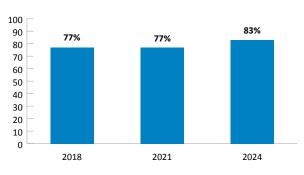
In November 2023, the winners of the 2023 Brightest and Best Awards were announced at the awards ceremony held at Bondi Pavilion. All entries were assessed against their industry peers across 12 categories.

The winners of the 2023 Brightest & Best Business Awards are:

AWARD CATEGORY	BUSINESS
Best New Business of 2023	Nourish Organic Marketplace
Beauty Services	The Facial Room
Childcare & Education Services	Play Studio Kids
Creative Business Services	100 Percent Dance
Digital & Online Business	Music Health
Entrepreneurial Innovation	Ajust
Fitness & Wellbeing Services	Lets Go surfing
General Retail	Bondi Bike Shop
Hospitality	Brown Sugar Bondi
Professional Healthcare & Medical Services	Bondi Family Dentist
Professional & Other Services	The Strategy Group
Environmental Sustainability	Sage Beauty

Informing community on Council decisions

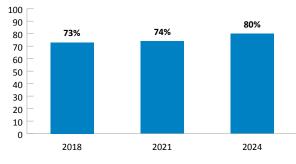
Council decisions are promoted through Council's website, social media channels and the Precinct system. Council and Council Committee meetings are live-streamed to keep the community updated on Council's decision-making in real time. In 2023, four Council meeting wrap-up videos were published to Council channels, increasing transparency of discussions and decisions made at the meetings.



Community satisfaction with Council decision making

Community satisfaction with Council decision making improved to 83% in 2024 from 77% in 2018 and 2021.

Community satisfaction with opportunities to participate in decision making



Community satisfaction with opportunities to participate in decision making improved to 80% in 2024 from 74% in 2021 and 73% in 2018.

Governance Policies

Council adopted a new Code of Conduct and Councillor Expenses and Facilities Policy at its meeting on 13 December 2022. The Executive Leadership Team adopted a new Legislative Compliance Policy. The Code of Conduct is prepared under Section 440 of the *Local Government Act* 1993 and the *Local Government (General) Regulation* 2021. The Code sets the minimum standards of conduct for council officials.

It is prescribed by regulation to assist council officials to:

- Understand and comply with the standards of conduct that are expected of them
- Enable them to fulfil their statutory duty to act honestly and exercise a reasonable degree of care and diligence (section 439)
- Act in a way that enhances public confidence in local government.

The Councillor Expenses and Facilities Policy enables the reasonable and appropriate reimbursement of expenses and provision of facilities to Councillors to help them undertake their civic duties. It ensures accountability and transparency and aligns Councillor expenses and facilities with community expectations. Councillors must not obtain private or political benefits from any expense or facility provided under this policy. The policy has been prepared in accordance with the *Local Government Act 1993* (the Act) and *Local Government (General) Regulation 2021* (the Regulation). It complies with the Office of Local Government's Guidelines for paying expenses and providing facilities to Mayors and Councillors in NSW.

Bondi Innovation Forum

In conjunction with the Bondi Innovation Alliance and the Bondi Chamber of Commerce, Council delivered the second innovation forum in May 2022. More than 315 people attended the Forum on the theme The Future of Possibility. Seven leading entrepreneurs across Australia spoke about hardships and tools that helped them reach where they are today. Speakers included Dany Milham, Alisdair Faulkner, Claire Morris, Soren Trampedach, Danielle Owen, Justin Wastnage, and Jo Burston.

The third annual Bondi Innovation Forum, Dare to Reimagine Your Business was held online in May 2023 in partnership with Bondi Innovation and the Bondi and Districts Chamber of Commerce. Two hundred and forty people attended the Forum with Guest speakers Sophie Renton, McCrindle, Eric Phu, Citizen Wolf, Alex Goring, Trustey, and Ben Fitzpatrick, Web Profits. Panel discussions were held with eight panellists.

The Forum is organised as part of Council's commitment to nurture the growth of our local businesses. A 24-month roadmap is developed to ensure Council delivers the right type of support for our businesses.

In May 2024, the Bondi Innovation Forum was held at Bondi Pavilion. The transformative impact of artificial intelligence (AI) on business was the theme of this year's Business Forum.

Nine speakers delved into the revolutionary world of Al and unpacked its complexities, providing real-world experiences, practical tips, and firsthand insights to help unlock its full potential.

The Bondi Innovation Forum is organised by Council in partnership with Bondi Innovation, and Bondi & Districts Chamber of Commerce.

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Bondi Innovation Forum

This year's speakers were:

Sophie Renton	Social researcher, trends analyst and managing director at McCrindle
lain McDonald	From startup 8seats which launched this year
Kristen Migliorini	Founder and CEO of technology startup Komplyai
Adrian Falk	From Believe Advertising & PR
Emma Lo Russo	CEO OF Digivizer, Australia's global digital marketing technology and activations company
Ben Fitzpatrick	Chief Strategy Officer at independent digital growth consultancy Webprofits
Kian Moini	Founder of Q-Tox
Sonia Shwabsky	CEO, Kwik Kopy Australia
Eamonn Egan	The visionary behind the disti.Ai platform

For those who could not attend the event in person, the forum was live streamed from the Bondi Pavilion Theatre.



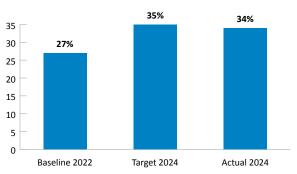
Waverley Library

Library Collection and Development

The Library Collection Development Plan was reviewed and updated. The physical library collection was assessed, and a weeding schedule was introduced to maintain a fresh and relevant collection. New collections were introduced including console games, multicultural magazines and Junior and Young Adult magazines. The eBook and magazine collections were also increased due to growing popularity.

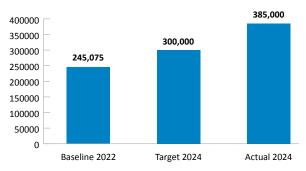
A Library Membership Plan was developed to promote Library services and increase engagement. Membership grew by 12% during the 2023-24 period to a total of 23,512 active members resulting in increased visitation (30% increase) and loans (11% increase).

Library membership (% of population)



Library membership increased by 7 percentage points of population in 2024 as against the 2022 baseline.

Library circulation (loans)



Library circulation (loans) has increased by 139,925 in 2024 as against the 2022 baseline.

Governance Framework

A number of actions in the Governance Framework were completed, including:

- Implementation of the Legislative Compliance Framework
- Roll-out of Council's new organisational values
- Review of Council's strategic risks
- Improved reporting on significant complaints, investigations and referrals and their recommendations
- Adoption of new terms of reference for the Audit, Risk and Improvement Committee
- Adoption of a new Internal Audit Charter.

Fraud and Corruption Prevention

Council prepared the Fraud and Corruption Policy and Strategy as part of Council's Fraud and Corruption Control Framework in October 2021. The Policy and Strategy endorsed by the Executive Leadership Team outlines responsibilities and obligations in preventing and reporting fraud and corruption at Council, creating awareness about what constitutes unethical conduct and reducing and preventing the risk of internal and external fraud and corruption.

Council also established the Fraud and Corruption Control Working Group to develop a fraud and corruption control initiative program and provide a monitoring role on the implementation of Council's Fraud and Corruption Control Action Plan. Other initiatives to prevent, detect and respond to fraud and corruption included:

- A fraud and corruption control campaign via a video message from the General Manager to all Council staff in April 2022, with subsequent follow-up messaging to promote corruption prevention and reporting
- Leadership team briefings to provide program updates, obtain leadership support and remind leaders of their responsibilities in preventing, detecting, and responding to fraud and corruption at Council
- Mandatory ICAC-run corruption prevention workshops for staff in higher fraud risk roles
- A new mandatory online training module to create awareness of fraud and corruption prevention and reporting were rolled out in 2022-23.

The Fraud and Corruption Control Project Working Group met regularly to oversee, implement, and review the 2022–23 Fraud and Corruption Control Plan. Seventy-five per cent of actions in the Plan were completed in June 2023. Six-monthly plan progress reports are presented to the Audit, Risk, and Improvement Committee. The Executive Leadership Team approved the Fraud and Corruption Control Plan 2023–24 in May 2023.

In 2023-24, All actions from the Fraud and Corruption Plan were implemented, with a new plan scheduled to be adopted in the next financial year.

Precinct Engagement

During the reporting period, precincts continued to be engaged on strategic issues such as Flood Planning in Waverley, the War Memorial Hospital Development Control Plan, Charing Cross Streetscape Upgrade, Curlewis Street Streetscape Upgrade, Tree Management Policy, Coastal Reserves Plan of Management, Draft Events Policy 2023, Draft Community Engagement Strategy 2023, Draft Innovation Roadmap 2025, the Voice to Parliament, Bondi Park Upgrade, the Waverley Walking Strategy, Gould Street Improvements, Sir Thomas Mitchell Reserve Playground Upgrade, Flood Risk Management Study and Plans, South Head Cemetery Plan of Management (POM) and our Road Infrastructure Renewal Program.

Precinct feedback continued to be very positive on the effectiveness of engaging through online, face to face and hybrid meetings as it allows greater participation from a wider group of people.

Liveability Survey

The Living in Waverley survey was completed and the service provider id Informed Decisions, provided the results to Council in early 2024.

Respondents to the Living in Waverley survey indicated interest in more online resources from Council on the NSW Planning System. In response, Council completed stage 1 of the education campaign including the development of:

 A series of Frequently Asked Questions (FAQs) covering the Local Environmental Plan (LEP) & the Development Control Plan (DCP), and submission writing (inclusive of a submission template)

- Fact Sheets and a guide on using the Development Application (DA) tracker
- A series of three planning videos covering general information on the NSW Planning System, the DA process and exempt and complying development are in the final stages of production.

Health and Safety Programs

Council is committed to driving our safety-first culture and contributing positively to the health and wellbeing of each other and our community. As part of our continual improvement efforts, Council transitioned to a new digital Work Health & Safety (WHS) Management System in 2021. The new system complements our existing WHS capability by seamlessly integrating into daily operations, prompting actions by required staff and driving the desired outcomes for compliance.

A range of health and safety programs were implemented during the term, including audiometric testing to protect employees' hearing health, especially in high-noise environments. Skin checks were offered for early detection of skin cancer, highlighting our commitment to preventive care. Yoga sessions continued to enhance physical fitness and mental wellbeing. The Uprise EAP was expanded to offer comprehensive support services, promoting mental health, and providing resources for personal and professional challenges.

Leadership Development

Twenty-three participants completed the Future Leaders Program in October 2023, and the New Future Leadership cohort comprising 15 employees across Council commenced the program in May 2024. All senior leaders, including Directors and Executive Managers participated in a senior leadership program in 2023-24.

During the term, LifeStyleInventory 360 Degree Program for Directors and Executive Managers were completed.

Customer Experience Strategy

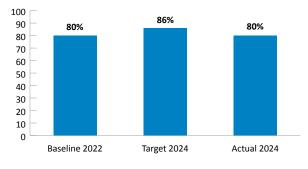
Council adopted a new Customer Service Charter representative of Council's commitment to providing great service through customer interaction. The charter is available on Council website and at key sites across the LGA. The first phase of service level agreements for service requests were completed. The review informed a full Customer Relationship Management (CRM) System review, including service level agreements and CRM categories in line with Council's ICT modernisation program and new CRM system.

Council has produced live dashboards of key performance indicators via Microsoft Power BI. These include request volumes, and the complaints assigned to departments, their SLA performance, and general volumes of complaints. The Leadership Team has been assigned access to monitor complaints statistics to ensure these are handled promptly.

The Customer Experience Transformation Project addresses the content on the Waverley Council website. This project ensures Council service information is made accessible, relevant, and easy to navigate and understand. Council focused on increasing transparency of Have Your Say projects by making engagements readily available on social channels, Council's main newsletter and several Council managed websites. Council also distributed Waverley News magazines to each household across the LGA, three times a year, which additionally highlights how community members can provide feedback on major works and open consultations.

Customer complaints management

(complaints closed within service level agreement)



Customer complaints management percentages have remained at 80% in 2024 in par with 2022 baselines.

Inclusive and Accessible Engagement

Council has provided opportunities for different segments of our community to participate and provide feedback through community engagement. The Community Engagement Guidelines are revised to showcase the best practices and procedures to demonstrate effective engagement.

Internal Customer Experience Training for all Council staff has been created and launched. This training entails real-life scenarios for indoor and outdoor workforces, entailing appropriate responses that exemplify Council values and our Service Promise. More specialised training is being explored for community-facing staff.

Adopted in August 2023, Council's Community Engagement Strategy includes facilitating Have Your Say pop-ups across each ward annually. These popups facilitate discussion and engagement on relevant projects and initiatives led by the Council. One Have Your Say pop-up has been facilitated from which feedback has been collated and analysed. Council is also exploring different ways of engaging with people based on community feedback to offer appropriate channels of engagement (e.g., online, workshops, and focus groups).

Commercial Centre Occupancy

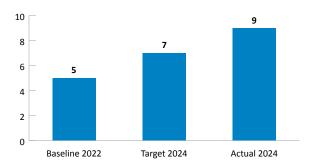
Council conducts an audit twice a year to measure occupancy trends and the industry mix at each commercial centre. The audits identify vacancy trends in Waverley's commercial areas for better understanding and planning to meet the needs of business owners, residents, and visitors. The audit measures all areas in Waverley zoned for commercial purposes as defined under the Environmental Planning Instruments.

The designated study areas are:

- Bondi Junction
- Bondi Beach
- Bondi Road
- Charing Cross
- Macpherson Street (Bronte)
- Bronte Beach
- Rose Bay.



Number of community engagement channels to reach diverse segments of community



Community engagement channels to reach diverse segments of community has increased to 9 in 2024 against the baseline of 5 channels on 2022.

Occupancy Audit Summary

The following is a summary of information for all of Waverley as of February 2024.

Occupancy rates

COMMERCIAL CENTRE	OCCUPANCY % AUGUST 2022	OCCUPANCY % FEBRUARY 2023	OCCUPANCY % OCTOBER 2023	OCCUPANCY % FEBRUARY 2024
Charing Cross	95.3	95.1	95.1	96.1 个
Macpherson St	94	94.3	90.7	89.5 ↓
Bondi Rd	92.3	89.4	90.7	94.3 个
Bronte Beach	100	100	100	100
Rose Bay	90	92	88.8	89.8 个
Bondi Junction	89.7	87.6	86.2	88.7 ↓
Bondi Beach	91.4	88.4	91.7	90.5 ↓
Waverley (average)	91.1	89.4	89.7	90.8 (1.1% 个)

The occupancy rate excludes properties that are for lease, empty, and premises that are awaiting development application (DA) approval.

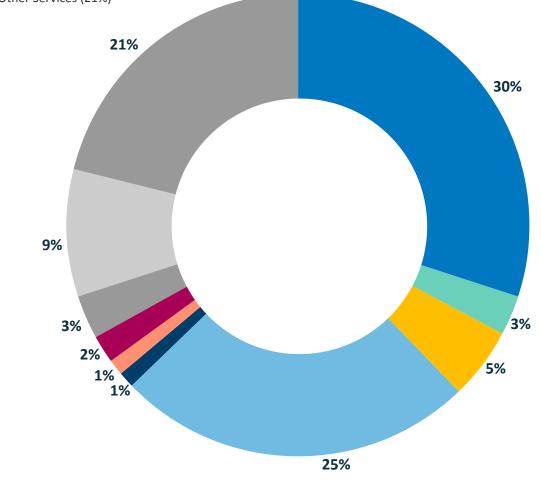
TYPE OF VACANT PROPERTY	FOR LEASE	VACANT	SUBJECT TO DA APPROVAL	TOTAL	
Number of premises	60	23	30	113	

Summary of Commercial Centres

Industry mix

Top 3 Industries

- 1. Accommodation and Food Services (30%)
- 2. Retail Trade (25%)
- 3. Other Services (21%)

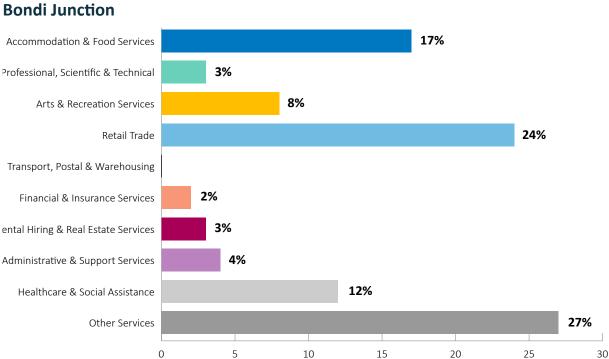


Accommodation & Food Services	30%
Professional, Scientific & Technical	3%
Arts & Recreation Services	5%
Retail Trade	25%
Transport, Postal & Warehousing	1%

Financial & Insurance Services	1%
Rental Hiring & Real Estate Services	2%
Administrative & Support Services	3%
Healthcare & Social Assistance	9%
Other Services	21%

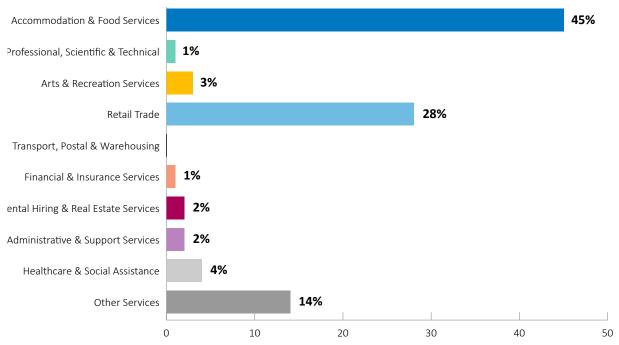
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Tenancy mix



Accommodation & Food Services

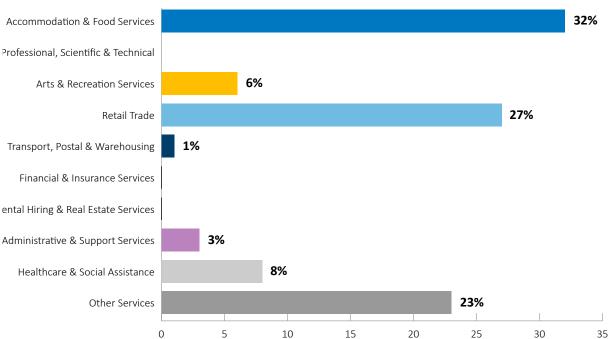




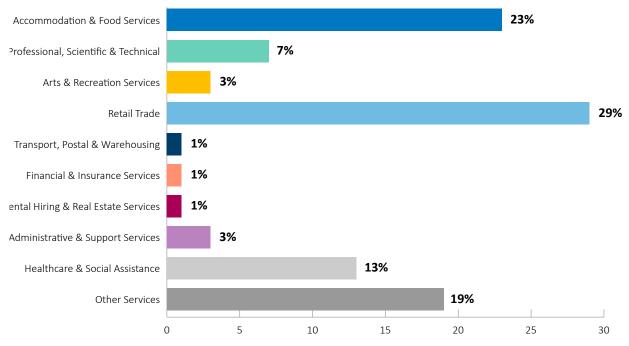
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Tenancy mix

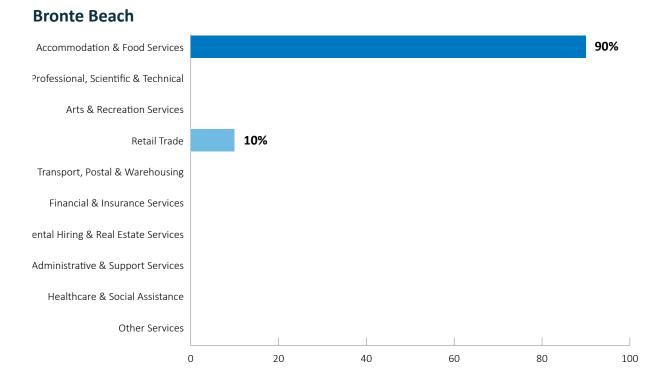
Bondi Road



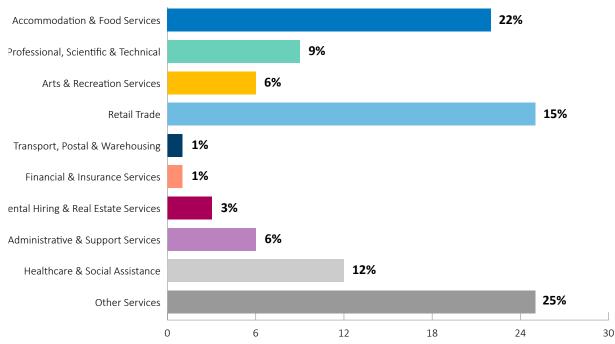
Charing Cross



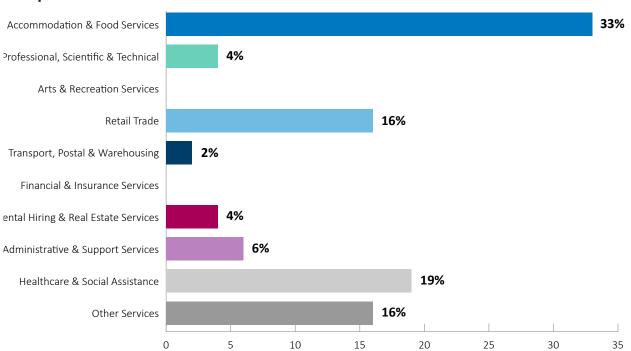
Tenancy mix



Rose Bay



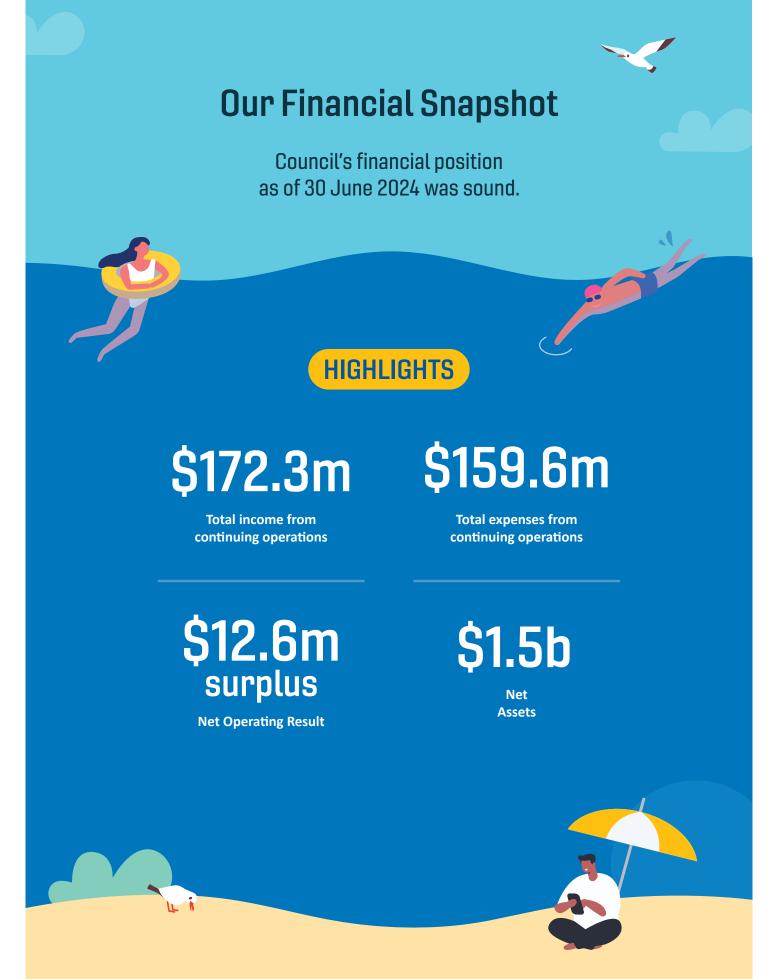
Tenancy mix



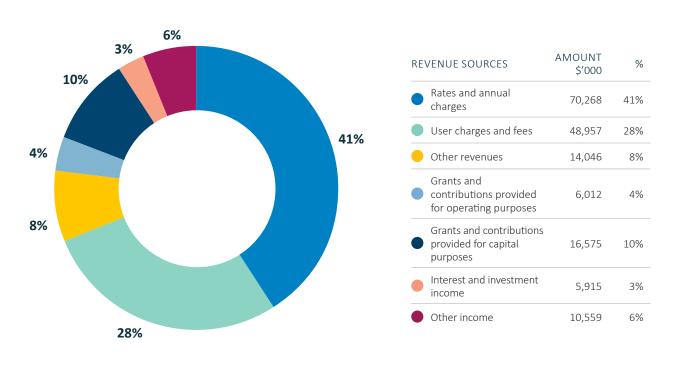
Macpherson Street

Part 3

Financial Performance

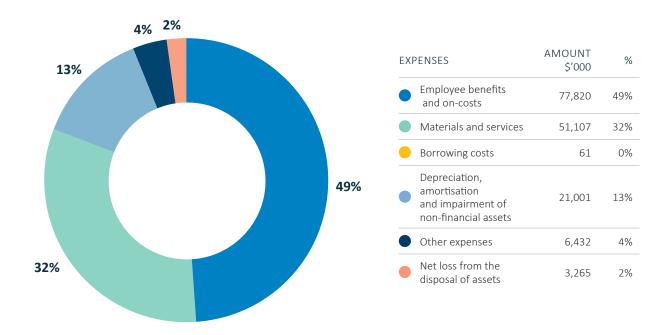


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Income from continuing operations (\$ '000)

Expenses from continuing operations (\$ '000)



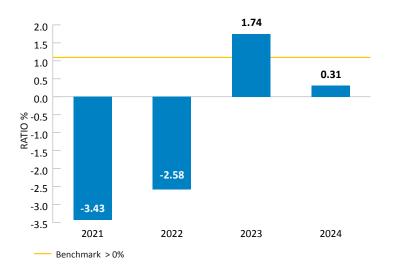


Performance Ratios

Operating performance ratio

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

In 2023–24, Council's operating performance ratio of 0.31% compares well with the industry benchmark of 0.00%.

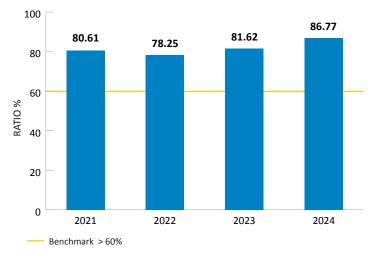


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Own source operating revenue ratio

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

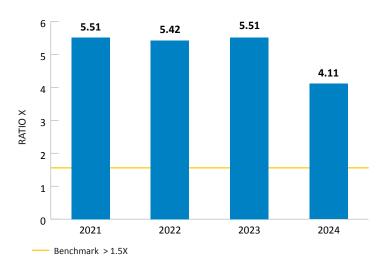
The ratio compares well with the industry benchmark of greater than 60.00%, it shows Council is less reliant on external funding sources to carry out its services and activities.



Unrestricted current ratio

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

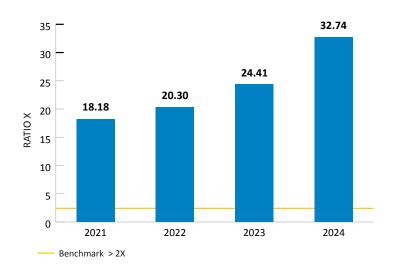
Council's liquidity remains strong with sufficient liquid assets on hand to meeting short term obligations as they fall due. It compares well with industry benchmark of 1.50x.



Debt Service Cover Ratio

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

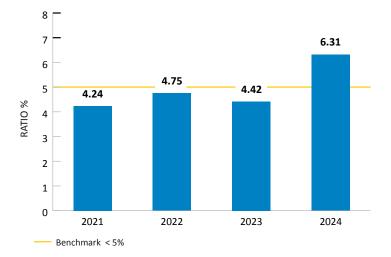
This ratio shows that Council has strong capacity to repay additional debt and provides a favourable comparison with the industry benchmark of greater than 2.00x.



Rates and annual charges outstanding percentage

This ratio assesses the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts

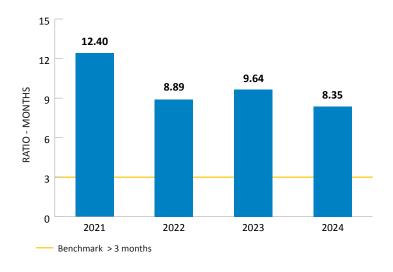
This ratio is higher than expected outstanding ratio and is attributed to a less stringent debt recovery approach. This is with due consideration of the increased cost of living pressure experienced by ratepayers.



Cash Expense Cover Ratio

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

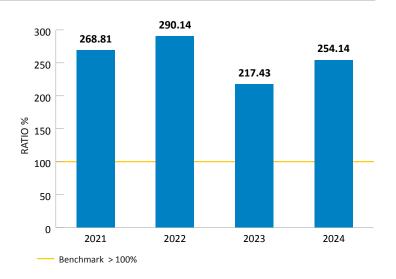
This ratio compares favourably with the industry benchmark of greater than three months.



Buildings and Infrastructure Ratio

This liquidity ratio assesses the rate at which assets are being renewed relative to the rate at which they are depreciating.

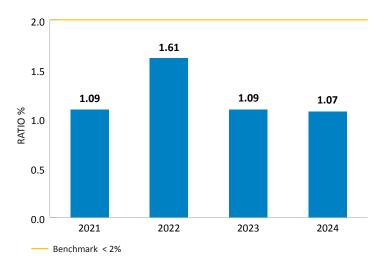
Council's infrastructure assets upgrades and renewals are carried out as per its Strategic Asset Management Plan (SAMP) to ensure the assets are kept to the agreed community satisfaction level.



Infrastructure backlog ratio

This ratio shows what proportion the backlog is against the total value of a Council's infrastructure.

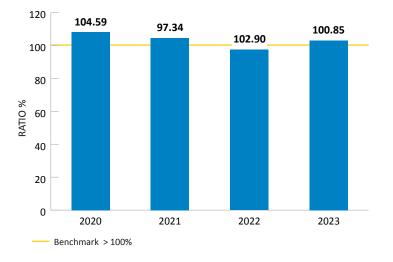
This ratio shows that Council has a small proportion of infrastructure backlog, and it compares favourably with the industry benchmark of less than 2%.



Asset Maintenance Ratio

This 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.

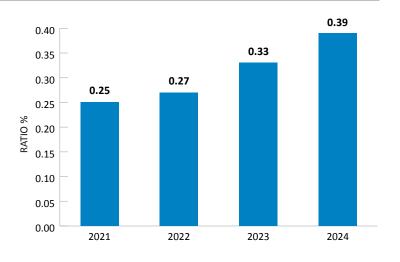
This ratio compares well with the industry benchmark of 100%. It indicates Council 's spending on asset maintenance is sufficient to stop the infrastructure backlog from growing.



Cost to bring assets to agreed service level

This ratio provides a snapshot of the proportion of outstanding renewal works compared to the total value of assets under Council's care and stewardship.

This ratio shows that Council has a reasonable proportion of outstanding infrastructure upgrade/renewal works to bring assets at agreed service levels, as compared to the total value of its assets



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Part 4

Future Challenges

Future Challenges

A macro socio-economic scan of Waverley's context and community feedback from consultations in the last three years have identified the following issues. These issues are to be addressed to make Waverley a better place to live for our community.

1. Supporting community wellbeing and strengthening social cohesion, diversity, and inclusion

Many people would agree that Waverley is a great place to live, work or visit.

Lack of affordable housing and high living costs are pose various challenges, impacting on community diversity and social cohesion. Essential workers who support local jobs in education or health care are difficult to attract to the area. Steep rent increases have also led to more financial stress and poor mental health outcomes for young people, single parents, victims of domestic violence and older retirees on low to middle incomes with limited family support. Many young families need two incomes to meet the cost of living. This has led to a surging demand for child care places for 0-2 year old children. Specialist support for children with additional needs is a key area of unmet need.

Major changes to the NDIS and reforms in aged care are creating uncertainty for many older people, people with disability, their carers, and loved ones.

While the Waverley LGA is considered safe, cyber bullying, social media influences, child safety concerns, global conflict, rising inequality and intolerance, along with climate risks are impacting our wider social fabric and people's perception of safety and resilience.

A strong and resilient community can adapt and respond better to challenges and threats. In partnership with others, Council's role is to support initiatives that improve people's quality of life across all ages and abilities. This safety net is critical when the market fails to provide essential services at a reasonable price or does not respond to the needs of vulnerable or socially isolated residents.

Residents have told us they want Council to address housing affordability, promote diversity and maintain good access to services. Investment in 'social capital,' like volunteering, participatory community events, and diverse, accessible cultural and creative programs strengthen inclusion and cohesion, providing opportunities for everybody to connect and thrive. Council's arts and culture programs increase opportunities for everyone in the community, including families, people of all ages, culturally diverse communities, and people with disability to participate and connect.

Waverley Council celebrates, fosters, and increases arts and cultural participation for our community and visitors through diverse range of programs and events and recognises the importance of arts and culture to social cohesion, lifelong learning, and innovation.



Challenges:

- The 'working poor' and increasing demand for secure and affordable housing
- Escalating costs in early education and care caused by a national industry crisis
- Absorbing the impacts of ongoing reforms, funding changes, and increasing administrative burden
- Improving all-ages, all-abilities well planned, safe, accessible, and inviting environments
- Meeting community expectations around affordable/low cost programs, services, and events
- Prioritisation of unmet needs/resource targeting in 'out of scope' areas (e.g. crisis support, mental health)
- Engaging the full spectrum of Waverley audiences through program promotion and engagement reach
- Providing programs and activities that create social hubs, meeting places and community connections
- Rejuvenating Bondi Junction as a community hub and location for arts and culture.

Opportunities:

- Develop a roadmap for sustainable children and family services
- Co-design options for innovative and flexible supports for people with disability
- Promote the benefits of diversity, social cohesion, and tolerance, celebrate significant events inviting diverse audiences to create 'common ground', unifying experiences
- Facilitate respectful relationships with our First Nations People, encouraging the sharing of knowledge, protection of heritage, and promotion of cultural expressions
- Strengthen social connections through community grants, neighbourhood activations, and responsive programs and services
- Support people's significant life transitions across all age groups and facilitate intergenerational activities and events
- Design innovative and engaging volunteering opportunities and networking/skills sharing events
- Partner with young people in the design and delivery of program around identity issues, respectful relationships, wellbeing, recreation, and employment pathways
- Facilitate research and support community safety initiatives

- Build engaged, cohesive communities through partnership in arts and culture activities
- Use arts and culture projects to enhance local placemaking outcomes.

2. Local economy, local business, tourism and night time economy and local business

Our local economy has more than 38,700 registered businesses.

More than 90% of the registered businesses are small businesses. The annual visitor spending in Waverley (2023-24 Sept-Aug) is \$1.801 billion (66.9% of the total expenditure), and the resident local spend is \$889.8 million (33.1% of Total expenditure). Waverley has 1.06 million domestic visitors and 1.39 million international visitors per annum.

More than 25,100 people are employed in the Waverley LGA. Approximately 35% of people employed in Waverley are Waverley residents. The unemployment rate in Waverley is 3.7% compared to 5.1% in Greater Sydney.

Waverley has more than 240 liquor licensed premises. This includes over 145 restaurants, 13 Hotels/Bars and 11 Clubs. (Liquor and Gaming NSW, March 2023). Waverley has the highest volume of restaurants in the Eastern Suburbs.

The ground floor retail occupancy rate has increased from 90.8% in February 2024 to 93.8% in August 2024. The commercial floor space occupancy rate in Bondi Junction has dropped from 97.6% in 2019 to 93.4% in 2023.

Data sources: Spendmapp 2024, Australian Bureau of Statistics, Census 2021, National & International Visitor Survey, Tourism Research Australia, Property Council of Australia, and Waverley Council data sets

Challenges:

- Difficult business environment with reduced spending, decline in consumer confidence, business investment, high interest rates and broader economic challenges
- Bondi region remains a key destination for millions of domestic and international visitors, and efforts continue to maintain a balance between the community, businesses, and visitor demands

- Waverley offers a range of disparate Night-Time venues, of which some close before evening trade begins
- Bondi Junction has experienced a reduction in commercial floorspace in the last five years while the floorspace needs of the business community have diversified.

Opportunities:

- Develop initiatives that enable Bondi Junction as the primary commercial centre for the eastern suburbs, particularly the entrepreneurial community
- Strengthen Council's partnerships with the community, local industry, and government agencies to build a more robust nigh-time offering
- Continuing to actively engage and support the small business community through ongoing uncertainty and rapid changes in a business environment
- Improve the sustainable tourism model to encourage a sustainable world-class visitor experience to ensure alignment between community and visitors alike
- Continue expanding research and data, reporting on key indicators across the Waverley Local Government Area
- Review and renew commercial land uses across commercial centres, particularly Bondi Junction to ensure future needs and demands are met.

3. Managing Impacts of Development

Waverley Council has always been committed to managing development in the local area. Managing development typically relies on strategic land use planning to create the vision, development standards and controls that govern how an area should develop.

This policy framework is implemented via the Development Assessment function of Council which regulates and controls development in line with the strategic planning framework. Strategic planning and Development Assessment is influenced and often subordinate to NSW Government planning policies, such as the Housing State Environmental Planning Policy (SEPP).

With a high density of population of 7,868 persons per square metre in 9.2 km2, there is a need to continue to provide more housing, to allow people to continue to live in the area and to accommodate future population growth in Sydney more broadly.

We recognise that residents' views of development are sometimes focused upon the perceived negative impacts of development, and there are variances in residents' perceptions of appropriate development. Managing the impacts of development recognises the importance of preserving and protecting the local area's character, density, heritage, and culture while allowing for appropriate change as we move into the future.

Data Sources: Census 2021

Challenges:

- Managing residents' perceptions of development
- Impacts relating to the State Planning Policies
- Maintaining and increasing population density
- Loss of existing affordable housing stock and urban density
- Ensuring appropriate access to open space, recreation facilities, education, and a sustainable local economy to accommodate community needs
- Assessing development applications that are consistent with the planning controls and legislation.

Opportunities:

- Lobbying to and working with the State Government
- Provide controls that foster well-designed and planned, high quality developments in the local area
- Improve development application processing times
- Maintain existing and increase opportunities for more affordable, diverse, and sustainable housing options.

4. Affordable Housing

Housing affordability is a growing issue for Waverley, with prices and rents rising over the last 25 years. In Waverley, the 'household income to house price ratio' has more than quadrupled since the mid-1990s. The Local Housing Strategy identified that Waverley LGA is severely unaffordable and that rent for all dwellings is significantly higher than the Sydney average. In 2021, 45.2% of households earned an income of \$3,000 per week, and 12.2% were low-income households, compared with 30.1% and 17.9% respectively for Greater Sydney. The median weekly household income is \$2,854.

There is very little affordable or social housing stock in the Waverley LGA. There are significant waiting lists and waiting times to access social housing in the wider Eastern suburbs.

A significant number of households need affordable rental housing in the Waverley LGA because they are either a very low, low or moderate income household spending 30% or more of their household income on rent. The current supply of affordable rental housing is only able to meet a small portion of that demand. 43% of the households in Waverley are renting. The median weekly rent is \$670.

Buying or renting housing in the Waverley LGA is increasingly unaffordable for key workers, who are typically on moderate incomes. Key workers are people whose jobs are considered essential to supporting community life. This includes people in occupations such as health care, education, emergency, and other services. Primary and secondary teachers are the largest group of key workers in the LGA. If key workers are unable to afford and access housing in and around the Eastern Suburbs, they may need to live much further away. This could limit the ability of businesses and critical services to access a suitable labour pool.

Council has committed to improving housing affordability in the Waverley LGA (local government area) and has been taking steps to do so.

Data sources: Census 2016 and 2021, Id profile

Challenges:

- · High land values and limited land availability
- High existing market rent and sales prices, which are increasing
- Increasing population density and demand to live in Waverley
- Developers replacing inherently affordable units with luxury alternatives
- Limited funds available for Council to acquire or develop additional affordable housing stock
- Inadequate State Government housing reform (Housing SEPP affordable housing bonus is only a short-term fix)
- Short-term rental housing (such as Airbnb, Stayz) is removing rental stock from the long-term rental market
- Negative perceptions of affordable housing tenants, discouraging the private sector from choosing to contribute affordable housing requirements in-kind.

Opportunities:

- Council can review its strategic land holdings to acquire or develop additional affordable housing stock
- Collaboration opportunities with Community Housing Providers, community organisations or private entities to develop additional affordable housing stock
- Access to Federal Government zero or low-interest loans for developing affordable housing stock
- Continued advocacy for federal and state governments to implement affordable housing reform at all levels of government.



5. Transport, Pedestrians and Parking

Waverley Council recognises the importance of improving the transport system to make it more accessible, enjoyable, safe, connected, and sustainable. Half of all trips undertaken in Waverley are by walking, cycling, and public transport.

Waverley's narrow roads were designed and laid out before motor vehicles became a principal means of transport. Not only does Waverley have work and school travel congestion at peak hours during the week, but visitor destinations such as Bondi Beach have congestion on weekends and public holidays. While residents call for more parking, the more car parking that is available, the more car travel will be encouraged, and congestion will ensue.

Transport measures considered for waverley include greater infrastructure investment to support transport, managing car parks at destination areas, and walking and bicycling initiatives that support multimodal transport solutions.

Challenges:

- Working within a state-level regulatory framework that limits what Council can implement and manage
- Balancing shorter-term community expectations with longer-term strategic goals
- Prioritising available resources to maximise community benefit
- Managing tensions between road space provision and priority for various modes of travel
- Managing vehicular traffic congestion and parking demand
- Providing a high-quality pedestrian realm and pedestrian friendly signal timings at intersections
- Addressing the lack of all ages and abilities cycleways
- Supporting the demand for public transport and prioritising bus services to provide reliable and efficient travel times.

Opportunities:

- Advocating and working with Transport for NSW on all modes of transport, including implementing the recommendations from the NSW Bus Industry Taskforce and improving bike share schemes
- Leveraging state and federal road safety and active transport funding grants

- Maximising the use of Council's Temporary Delegation of
- Traffic and Pedestrian works from Transport for NSW to efficiently deliver minor works
- Leveraging building developments to support enhanced infrastructure and transport outcomes
- Exploring innovative approaches to reclaim kerb space for public use
- Providing more information to residents and visitors about transport and access in the Waverley LGA to promote ongoing dialogue around user experience.

6. Sustainable Environment including climate change, trees, green spaces and biodiversity)

Waverley Council aims to be a leader in environmental sustainability and is currently implementing the 5th iteration of the Environmental Action Plan.

This is reflected in ambitious environmental targets for greenhouse gas (GHG) emissions, water use, water quality, waste and recycling, canopy, greening and remnant bushland. These targets are for Council's own operations and for the entire Local Government Area.

Council has continually reduced our greenhouse gas emissions over the last 15 years and is on track to achieve our net zero GHG target by 2030 with the installation of solar, the purchase of 100% renewable electricity and the electrification of our fleet.

Council has a Cooling and Greening Strategy with ambitious greening and cooling targets supported by a Tree Management Policy and the Development Control Plan. Council has comprehensive Parks Plans of Management (POMs) for our main parks and beaches and has improved our streetscapes with additional plantings, rain gardens and trees.

The Waverley community is engaged and passionate about sustainability and their local environment.

Challenges:

- The community net zero target by 2035 is very ambitious and will involve the electrification of transportation and the built environment
- The impacts of climate change, sea level rise and changing weather on our coast, assets and natural environment

FUTURE CHALLENGES

- A warming climate and the impacts on our local community
- Limited resources to deliver ambitious Council and community environmental programs and achieve targets
- Infill development and the loss of greenspace and private canopy
- Building a comprehensive bike network.

Opportunities:

- The continued installation of local solar and batteries supported by a renewable grid
- The increase in electric vehicles supported by the eastern suburbs' EV charging network
- Improved performance of assets, services and community programs through smart data systems and analysis
- Improved building standards, enabling fully electrified and efficient new buildings
- Integrating circular economy principles in Council and community purchasing and waste management
- Improved levels of recycling and organics reuse.

7. Recreation and Open Spaces (availability and access)

Equitable access to public open space is essential to creating great places for our community. It is fundamental to supporting healthy and active lifestyles for people of all ages, abilities and backgrounds. These spaces also provide our community with a connection to natural landscapes and support biodiversity outcomes for our native plants and animals, both of which are increasingly important for the urban environments we live in.

To support communities needs council provides and manages a wide variety of different recreation spaces, like our parks, beaches and sporting areas, and a wide variety of supporting facilities including playgrounds, sports fields, courts, and indoor venues such as Bondi Pavilion.

These facilities are heavily used and highly valued by the community in supporting their social, mental, and physical wellbeing needs, supporting environmental outcomes, and providing economic benefits to the local economy.

Waverley Council has approximately 100 hectares of active open space (excluding golf course and bushland

reserves) used by 72,000 residents, 27,000 workers and over 3,000,000 tourists annually. Our population density and high tourism numbers increase the demand for use and access to our parks and facilities.

Sustainably balancing this increasing community demand and expectation of public open space is an incredibly important challenge if we want our park environments to remain green, sustain natural life and provide facilities that are safe, functional, accessible, and attractive to use.

Challenges:

- Insufficient parks, recreation, and sporting facilities to accommodate increased community and visitor demand for access and use
- Increased dog population placing pressure on already at capacity parks. Dog off leash activities often incompatible with other users
- Increasing visitors and tourism placing higher demands on destination parks along the coastal edge
- Unsustainable demand for access to parks and natural environments is degrading the natural ecosystems
- Increasing cost to maintain a high standard of open space, recreational amenities, and venues
- Increasing costs to invest in major upgrades to parks and park/sporting facilities and venues
- Ensuring all public spaces are accessible, safe, and socially inclusive for all community groups
- Ensuring governance, policies, legislative changes, and funding are sufficient to support change and improve the quality and supply of open space, recreation facilities and venues.

Opportunities:

- Position Council as a leader and innovator for sustainable cities and communities
- Provide equitable, well designed, high quality and safe open spaces, recreational facilities, and venues
- Undertake open space planning that integrates a range of uses in each area
- Improve natural spaces through sourcing of funding and relevant strategy implementation
- Improve public space design for inclusiveness and accessibility Partnerships and funding for common goals with State government
- Equitable access to recreational facilities for new and emerging sports.

FUTURE CHALLENGES

8. Maintenance of public infrastructure

From beautiful parks and safer streets to Council's public facilities, we are working to improve the local area. Waverley Council strives to improve roads, footpaths, parks and playgrounds and be better prepared for climatic changes and potential flooding.

Providing recreation and open public spaces that meet community expectations is incredibly important. Waverley Council maintains approximately 100 hectares of open space, over 132km of roads, 246km of Kerb & Gutter and 222km of footpaths used by 72,000 residents, 27,000 workers and over 3,000,000 tourists annually. We aspire to be a Council that is a leader and innovator for sustainable cities and communities.

While obtaining more space for infrastructure expansion and amenity enhancement is difficult, Council is investing in improving amenity and infrastructure on existing land and at existing facilities.

Council has a range of plans and projects for this purpose, from new and improved playgrounds and parks to better organised and new community facilities.

Service expectations of Council are rising. Residents desire high standards in infrastructure and urban amenities. Technology and material advancements, along with ease of travel and online access to initiatives and improvements elsewhere mean local neighborhoods, public spaces and facilities, and means of interacting with Council, and they are readily compared to the latest innovations and designs worldwide.

Challenges:

- Increasing cost of maintaining assets in line with community expectations
- Ageing infrastructure and degrading through wear and tear resulting from use, environmental and weather events, vandalism, and accidents needing increased maintenance and renewal
- Balancing the cost burden between current and future generations

- Increasing cleansing costs for state of the art infrastructure upgrades
- Determining the need for new community assets
- Growing annual visitor numbers putting pressure on our natural and built infrastructure
- Impacts relating to district plans
- Increasing population density resulting in increasing community and visitor demand for these assets
- Insufficient physical open space to accommodate community and visitor needs
- Increasing cost to maintain a high standard of open space and recreational amenities
- Increasing visitors and tourism placing higher demands on open spaces
- Ensuring all public spaces are accessible, safe and socially inclusive for all community groups
- Ensuring governance, policies, legislative changes, and funding are sufficient to support change and improve the quality and supply of open space.

Opportunities:

- Position Council as a leader in sustainable asset management
- Work with the community to improve the management and maintenance of natural and built assets
- Review service delivery to better meet community expectations
- Explore smart infrastructure options to reduce maintenance costs and prolong asset life
- Collaborate on regional infrastructure opportunities
- Provide equitable, accessible well-designed, high quality, and safe recreational and public open spaces
- Partnerships and funding for common goals with the State government
- Equitable access to recreational facilities for new and emerging sports
- Using and prioritising more quantitative and qualitative data to support asset management decision making on renewal, design, and maintenance schedules.



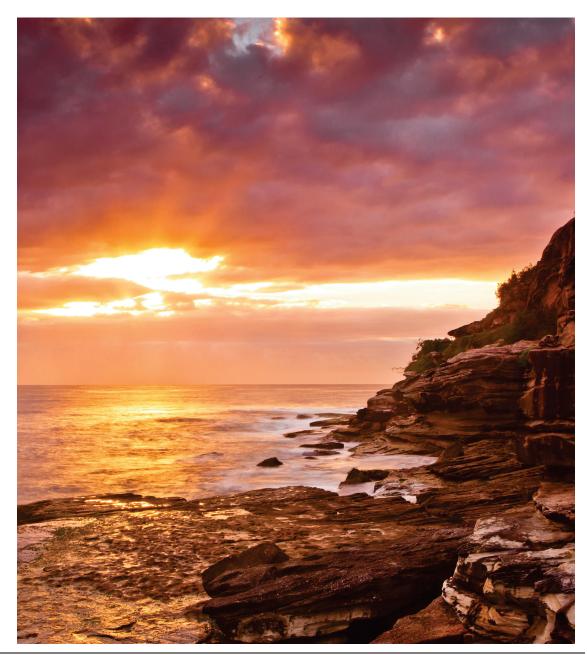
Get in Touch

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Annual Financial Statements

For the financial year ended 30 June 2024

Incorporating: General Purpose Financial Statements, Special Purpose Financial Statements, Special Schedules



waverley.nsw.gov.au



GENERAL PURPOSE FINANCIAL STATEMENTS for the year ended 30 June 2024

Waverley is a vibrant and resilient community. We take care of each other, our natural environment and local places. Our community is empowered to collaborate for a sustainable and connected Waverley for future generations.



General Purpose Financial Statements for the year ended 30 June 2024

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Overview

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

55 Spring Street Bondi Junction NSW 2022

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: <u>www.waverley.nsw.gov.au</u>.

General Purpose Financial Statements

for the year ended 30 June 2024

Executive Summary

The challenging economic conditions have impacted Council's financial position for the 2023/24 financial year, from the higher costs incurred due to persistent high inflation and a tight labour market.

Despite these challenges, Council has continued to deliver its capital works program with an investment of \$47.5M against the 2023/24 budget of \$55.1M.

The Council has continued to operate successfully during the year. It has achieved a net operating result for the 2023/24 financial year of \$12.6M surplus (2022/23: \$17.0M surplus) and a net operating result before Capital Grants and Contributions of \$3.9M deficit (2022/23: \$1.2M deficit).

During these challenging and uncertain times, Council remains focused, agile and resilient to deliver its strategic priorities, including assets maintenance, renewal and the ICT modernisation strategic program.

Financial Results

Net operating result for the year was a \$12.6M surplus compared to the prior year's \$17.0M surplus. This decline in result is predominately attributed to the increase in depreciation expenses by \$4.6M as a result of the capital works program investment, and the fair value assessment process which has increased the value of Council's community & operational properties and civil infrastructure assets by \$200.9M since 2021/22.

Normalised operating result, adding back the fair valuation adjustment, gain or loss on disposal of assets and capital grants & contributions, showed a surplus in FY2023/24 of \$0.5M. This was a result of a combination of cost reduction and revenue improvement as illustrated in the following table.

\$M	FY23/24	FY22/23
Surplus/(Deficit)	12.6	17.0
Add/(deduct) Back		
Capital Grants/Contributions	(16.6)	(18.1)
Fair Value (increment)/decrement on Investment Properties	2.8	0.3
Fair Value (increment)/decrement of financial investments	(1.6)	(1.5)
Asset Disposal (gain)/loss	3.3	4.9
Underlying Operating Surplus/ (Deficit)	0.5	2.6

The persistent high inflation rate and a tight labour market have increased various costs across all areas and delayed several capital projects. Consequently project costs increased materially more than the original contract prices.

Overall income has increased by 6.1% (\$9.9M) to \$172.3M compared to the previous year of \$162.4M, while operating expense has increased by 9.8% (\$14.2M) to \$159.7M. Council has invested \$51.8M to renew and upgrade the Council's infrastructure assets, plant and office equipment in FY2023/24.

The Council met most of the Office of Local Government (OLG) benchmarks for financial sustainability measures, except for the Rates and Annual Charges Outstanding Percentage resulting from a less stringent debt recovery approach for the cost-living pressure experienced by ratepayers, as summarized in the following table:

General Purpose Financial Statements

for the year ended 30 June 2024

Indicator Statement Performance Measures	Waverley 2023/24		Waverley 2022/23		Industry Benchmark
Operating Performance Ratio	0.31%	\checkmark	1.74%	\checkmark	> 0.00%
Own Source Operating Revenue Ratio	86.77%	\checkmark	81.62%	~	> 60%
Unrestricted current ratio	4.11x	\checkmark	5.50x	\checkmark	> 1.50x
Debt Service Cover ratio	32.74x	\checkmark	24.41x	~	> 2x
Rates and Annual Charges outstanding					
percentage	6.31%	x	4.42%	\checkmark	< 5%
Cash expense cover ratio	8.35 mths	~	9.64 mths	~	> 3 mths
Infrastructure asset performance indicators	2023/24		2022/23		Benchmark
Building and infrastructure renewals ratio	254.14%	\checkmark	220.29%	\checkmark	>= 100%
Infrastructure backlog ratio	1.07%	\checkmark	1.09%	\checkmark	< 2%
Asset maintenance ratio	100.85%	\checkmark	102.90%	~	> 100%
Cost to bring assets to agreed service level	0.39%		0.33%		N/A

A decline in the Operating Performance Ratio may indicate some challenges ahead, and the Council may need to consider strategies to sustain its financial sustainability for future service provisions and infrastructure asset maintenance/renewal/upgrade to meet the community's needs over the short and medium term.

Cash, Cash Equivalents and Investments

Cash, Cash Equivalents and Investments totalled \$122.0M as at 30 June 2024, a reduction of \$8.0M from the 2022/23 closing balance of \$130.0M, predominantly as a result of the investment to upgrade & renew the Council's infrastructure assets, including major refurbishments for the Tamarama Surf Club building and the Mill Hill and Boot Factory building.

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General Purpose Financial Statements for the year ended 30 June 2024

Understanding Council's Financial Statements

Introduction

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

What you will find in the Statements

The financial statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2024.

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

About the Councillor/Management Statement

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

About the Primary Financial Statements

The financial statements incorporate five "primary" financial statements:

1. The Income Statement

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

2. The Statement of Comprehensive Income

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

3. The Statement of Financial Position

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

4. The Statement of Changes in Equity

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

5. The Statement of Cash Flows

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

About the Notes to the Financial Statements

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

About the Auditor's Reports

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

In NSW the auditor provides 2 audit reports:

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

Who uses the Financial Statements?

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

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

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

General Purpose Financial Statements for the year ended 30 June 2024

Statement by Councillors and Management

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

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

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

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

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

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

Signed in accordance with a resolution of Council made on 29 October 2024.

William Nemesh Mayor 29 October 2024

Emily Scott General Manager 29 October 2024

Keri Spooner Deputy Mayor 29 October 2024

Teena Su Responsible Accounting Officer 29 October 2024

Waverley Council | Income Statement | for the year ended 30 June 2024

Waverley Council

Income Statement

for the year ended 30 June 2024

Original unaudited budget			Actual	Actua
2024	\$ '000	Notes	2024	202
	Income from continuing operations			
70,232	Rates and annual charges	B2-1	70,268	67,74
46,444	User charges and fees	B2-2	48,957	39,57
15.857	Other revenues	B2-3	14.046	13,15
5,705	Grants and contributions provided for operating purposes	B2-4	6,012	11,45
11,147	Grants and contributions provided for capital purposes	B2-4	16,575	18,12
2,901	Interest and investment income	B2-5	5,915	3,79
8,563	Other income	B2-6	10,559	8,57
1,154	Net gain from the disposal of assets	B4-1	-	
162,003	Total income from continuing operations		172,332	162,42
	Expenses from continuing operations			
76,273	Employee benefits and on-costs	B3-1	77,820	73,12
50,039	Materials and services	B3-2	51,107	47,39
40	Borrowing costs	B3-3	61	(
	Depreciation, amortisation and impairment of non-financial			
19,500	assets	B3-4	21,001	16,40
3,850	Other expenses	B3-5	6,432	3,51
_	Net loss from the disposal of assets	B4-1	3,265	4,89
149,702	Total expenses from continuing operations		159,686	145,45
12,301	Operating result from continuing operations		12,646	16,97
12,301	Net operating result for the year attributable to Co	uncil	12,646	16,97

1,154

Net operating result for the year before grants and contributions provided for capital purposes

(3,929) (1,154)

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

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Waverley Council | Statement of Comprehensive Income | for the year ended 30 June 2024

Waverley Council

Statement of Comprehensive Income

for the year ended 30 June 2024

\$ '000	Notes	2024	2023
Net operating result for the year – from Income Statement		12,646	16,975
Other comprehensive income:			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-5	16,386	139,148
Total items which will not be reclassified subsequently to the operating			
result		16,386	139,148
Total other comprehensive income for the year	_	16,386	139,148
Total comprehensive income for the year attributable to Council		29,032	156.123

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

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Statement of Financial Position

as at 30 June 2024

\$ '000	Notes	2024	2023
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	24,345	28,448
Investments	C1-2	89,712	95,581
Receivables	C1-4	16,123	12,553
Other	C1-11	644	835
Total current assets		130,824	137,417
Non-current assets			
Investments	C1-2	8,000	6,000
Receivables	C1-4	2,598	1,842
Infrastructure, property, plant and equipment (IPPE)	C1-5	1,330,964	1,287,909
Investment property	C1-6	112,353	115,023
Right of use assets	C2-1	279	86
Total non-current assets		1,454,194	1,410,860
Total assets		1,585,018	1,548,277
LIABILITIES			
Current liabilities			
Payables	C3-1	42,711	33,822
Income received in advance	C3-1	473	389
Contract liabilities	C3-2	2,383	3,577
Lease liabilities	C2-1	91	143
Borrowings	C3-3	486	472
Employee benefit provisions	C3-4	15,745	15,515
Total current liabilities		61,889	53,918
Non-current liabilities			
Lease liabilities	C2-1	272	_
Borrowings	C3-3	623	1,108
Employee benefit provisions	C3-4	1,087	1,136
Total non-current liabilities		1,982	2,244
Total liabilities		63,871	56,162
Net assets		1,521,147	1,492,115
EQUITY			
Accumulated surplus	C4-1	722,029	709,383
IPPE revaluation reserve	C4-1 C4-1	799,118	782,732
Council equity interest	01	1,521,147	1,492,115
evalues equity interest		1,521,147	1,432,113
Total equity		1,521,147	1,492,115

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

Statement of Changes in Equity

for the year ended 30 June 2024

			2024			2023	
			IPPE			IPPE	
\$ '000	Notes	Accumulated surplus	revaluation reserve	Total equity	Accumulated surplus	revaluation reserve	Total equity
Opening balance at 1 July		709,383	782,732	1,492,115	692,408	643,584	1,335,992
Net operating result for the year		12,646	-	12,646	16,975	_	16,975
Other comprehensive income							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-5	-	16,386	16,386	-	139,148	139,148
Other comprehensive income		-	16,386	16,386	-	139,148	139,148
Total comprehensive income		12,646	16,386	29,032	16,975	139,148	156,123
Closing balance at 30 June		722,029	799,118	1,521,147	709,383	782,732	1,492,115

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

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Waverley Council | Statement of Cash Flows | for the year ended 30 June 2024

Waverley Council

Statement of Cash Flows

for the year ended 30 June 2024

Original unaudited budget			Actual	Actu
2024	\$ '000	Notes	2024	202
	Cash flows from operating activities			
70 400	<i>Receipts:</i> Rates and annual charges		000.000	<u> </u>
70,128	User charges and fees		68,960	68,01
48,451 2,808	Interest received		47,733	38,88
2,808	Grants and contributions		5,559 19,735	2,62 29,88
- 17,001	Bonds, deposits and retentions received		816	29,00
22,144	Other		31,678	29,50
22,144	Payments:		31,070	29,50
(72 702)	Payments to employees		(79.027)	(72.25
(73,793)	Payments for materials and services		(78,027)	(73,25
(31,681) (53)	Borrowing costs		(49,844) (64)	(46,38 (6
(00)	Bonds, deposits and retentions refunded		(299)	(34
(24,266)	Other		(8,577)	(10,55
30,799	Net cash flows from operating activities	G1-1	37,670	39,58
50,755	Not out in the norm operating detrified	01-1	57,070	09,00
	Cash flows from investing activities			
	Receipts:			
10,988	Sale of investments		87,700	78,9
1,154	Proceeds from sale of IPPE		1,032	
	Payments:			
-	Purchase of investments		(82,221)	(73,73
_	Purchase of investment property		(84)	(19
(42,655)	Payments for IPPE		(47,603)	(37,30
(30,513)	Net cash flows from investing activities		(41,176)	(32,18
	Cash flows from financing activities			
	Payments:			
(472)	Repayment of borrowings		(471)	(46
	Principal component of lease payments		(126)	(25
(472)	Net cash flows from financing activities		(597)	(71
(186)	Net change in cash and cash equivalents		(4,103)	6,68
21,260	Cash and cash equivalents at beginning of year		28,448	21,7
21,074	Cash and cash equivalents at end of year	C1-1	24,345	28,44
21,074		01-1	24,343	20,4-
89,317	plus: Investments on hand at end of year	C1-2	97,712	101,5
110,391	Total cash, cash equivalents and investments		122,057	130,02
110,001	rotar ouon, ouon oquivalonto and invostitionto		122,007	100,02

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

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A About Council and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 29 October 2024, Council has the power to amend and reissue these 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) Regulations 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 investment properties – refer Note C1-6

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

(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

The Consolidated Fund

In accordance with the provisions of Section 409(1) of the Local Government Act 1993 (NSW), all money and property received by Council is held in the Council's Consolidated Fund unless it is required to be held in the Council's Trust Fund.

Cash and other assets of the following entities have been included as part of the Consolidated Fund:

General purpose operations

continued on next page ...

A1-1 Basis of preparation (continued)

The Trust Fund

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

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

The following Trust monies and properties are held by Council but not considered to be under the control of Council and therefore are excluded from these financial statements:

• Staff Charitable Funds

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

New accounting standards and interpretations issued but not yet effective

New accounting standards and interpretations issued but not yet effective

Certain new accounting standards and interpretations (ie. pronouncements) have been published by the Australian Accounting Standards Board that are not mandatory for the 30 June 2024 reporting period.

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

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

New accounting standards adopted during the year

During the year Council adopted all accounting standards and interpretations (as issued by the Australian Accounting Standards Board) which were mandatorily effective from the first time at 30 June 2024.

Those newly adopted standards had no material impact on Council's reported financial position, financial performance and/or associated financial statement disclosures.

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B Financial Performance

B1 Functions or activities

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

Income, expenses and assets have been directly attributed to the following functions or activities. Details of those functions or activities are provided in Note B1-2.

	Incon	ne	Expen	ses	Operating	result	Grants and cor	ntributions	Carrying amo	unt of assets
\$ '000	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Functions or activities										
Asset Management Services	27,764	26,106	6,650	3,745	21,114	22,361	11,017	14,528	317,286	299,677
Beach Services, Maintenance & Safety	956	906	9,088	8,357	(8,132)	(7,451)	-	344	406	388
Cemetery Services	2,568	2,447	2,655	2,504	(87)	(57)	-	9	63,934	65,810
Child Care Services	9,234	8,401	11,301	10,463	(2,067)	(2,062)	727	3,766	10,988	10,375
Community Services	515	514	2,438	2,478	(1,923)	(1,964)	520	498	249,279	243,398
Corporate Support Services	59,492	55,785	22,162	20,528	37,330	35,257	2,720	2,390	82,104	77,017
Cultural Services	564	364	6,183	4,872	(5,619)	(4,508)	5	_	-	-
Customer Services & Communication	1,933	1,733	269	1,024	1,664	709	-	-	-	-
Development, Building & Health Services	14,254	14,783	22,406	22,397	(8,152)	(7,614)	6,193	6,536	21,147	22,771
Emergency Management Services	40	39	495	317	(455)	(278)	58	67	870	863
Environmental Services	661	583	3,198	3,023	(2,537)	(2,440)	521	546	40	27
Governance, Integrated Planning &										
Community Engagement	20	15	3,627	2,537	(3,607)	(2,522)	-	-	-	-
Library Services	331	369	5,916	6,000	(5,585)	(5,631)	269	324	47,428	46,617
Parking Services	26,393	24,662	13,715	12,758	12,678	11,904	373	353	17,898	17,668
Parks Services & Maintenance	1,211	1,107	11,522	9,549	(10,311)	(8,442)	5	7	180,660	179,949
Place Management	295	225	522	485	(227)	(260)	96	77	-	-
Recreation Services	_	13	612	355	(612)	(342)	-	_	249	267
Regulatory Services	600	349	2,585	2,324	(1,985)	(1,975)	-	_	43	17
Social & Affordable Housing	1,005	887	2,454	2,074	(1,449)	(1,187)	-	_	67,729	67,646
Traffic & Transport Services	83	37	83	145	-	(108)	83	132	59,068	59,505
Urban Open Space Maintenance &										
Accessibility	50	36	7,500	6,700	(7,450)	(6,664)	-	-	443,328	433,260
Waste Services	24,363	23,064	24,305	22,815	58	249		5	22,561	23,022
Total functions and activities	172,332	162,425	159,686	145,450	12,646	16,975	22,587	29,582	1,585,018	1,548,277

B1-2 Components of functions or activities

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

Asset Management Services

This service includes planning for renewal of assets, financial management and project delivery of works on vital infrastructure. The Service contributes to every aspect of Council's operations, to our ability to deliver our services cost effectively and to the community's social, environmental and economic well being.

Beach Services, Maintenance & Safety

This service includes beach safety, beach maintenance and cleaning and also supports voluntary surf lifesaving clubs.

Cemetery Services

This service currently includes interment of ashes and remains at two sites, Waverley and South Head. Waverley Cemetery is a fully operational Cemetery with sales in excess of \$1million per annum.

Child Care Services

Providing quality, affordable long day care and family day care for children aged 0-5 as well as parenting programs and counselling for families.

Community Services

Council provides a range of community services within Waverley in addition to supporting a broad range of community organisations. Our services and support for other groups and agencies ensure that the community has access to relevant, accessible and affordable facilities, spaces, programs and activities.

Corporate Support Services

This service includes a range of professional support services for financial planning and management, workforce planning, organisational development and performance management, business systems improvement, risk management and insurance, procurement, telecommunications and IT and special projects to support the Executive in customer service and organisational review.

Cultural Services

Council provides and supports a range of activities that celebrate and strengthen an appreciation or our cultural heritage and diversity.

Customer Services & Communication

This area is responsible for ensuring that customer service is provided in a professional, friendly and timely way, and that our community is informed about Council's plans, initiatives, services and activities.

Development, Building & Health Services

This service involves preparing new Local Environmental Plans, Development Control Plans and Planning Strategies relating to future land use planning and heritage conservation.

It also assesses and determines development applications in accordance with the EP&A Act and provides Council with a digital mapping service.

Emergency Management Services

Waverley Council and Woollahra Council have a joint relationship in funding and supporting the local SES unit. It is a requirement under the NSW State Emergency Act.

Environmental Services

This is a growing service area covering all aspects of the aquatic, biological and air enviroments. Its subservices are specifically geared to meet the requirements of our Environmental Action Plan (EAP). EAP is a key element of Waverley's resourcing strategy for Waverley Community Strategic Plan.

B1-2 Components of functions or activities (continued)

Governance, Integrated Planning & Community Engagement

This service is designed to ensure we can engage with our community in an open and responsive way, discussing and making decisions with them about their future on the basis of sound and balanced judgement and policies. It also ensures that we can be properly held to account for planning decisions and for the efficiency and effectiveness of the services we deliver.

Library Services

The Library offers information, recreation and entertainment as well as opportunities for people to train, learn or simply interact with neighbours and friends. The Library is a major education and community capacity building resource.

Parking Services

This service provides substantial community safety and amenity by ensuring that our very limited supply of public parking opportunities (limited relative to demand) is shared fairly by all. This service is more effectively delivered if its implemented in close conjunction with Environmental Services and Traffic and Transport Services.

Parks Services & Maintenance

This service maintains and cares for Council's 99 parks. The parks and reserves are divided into a number of categories including regional parks, coastal reserves, small parks, pocket parks, linkages and remnant vegetation.

Place Management

Bondi Beach and Bondi Junction are important places for Waverley residents and for the wider Sydney community. They contain a world famous beach and one of Sydney's most vibrant retail precincts and play a significant role in delivering recreational and commercial experiences to the region. A Place Management approach has been adopted to allow Council to give special focus to these areas, as well as ensuring that our smaller retail villages continue to thrive.

An ongoing challenge for the Place Managers is to find the right balance between the needs of visitors, residents and the business sector.

Recreation Services

This includes all aspects of sport and active leisure, from broad LGA-wide planning, through to the detailed design and construction of specific facilities. A newly emerging area is sports facilities management, programming and maintenance.

Regulatory Services

In the summer season there is an increased demand for this service due to the large influx of visitors. Core areas of focus are:

- Monitoring building sites to ensure adequate pollution control is in place
- Ensuring companion animals are effectively and responsibly managed and cared for in accordance with the Companion Animals Act and Regulation
- Providing education material and information to the public investigating reports of abandoned vehicles and removing them in accordance with Impounding Act
- · The quantitative volume of noise, time, place and the frequency of the noise

Social & Affordable Housing

This service includes creating and managing secure housing for local people on very low incomes in addition to providing medium term accomodation at subsidised rents to those on low-to-middle income levels.

Traffic & Transport Services

This service helps ensure that traffic flows as smoothly, efficiently and safely in Waverley as is possible, given the very small amount of road space we have to share, relative to the very high demand of the residents and visitors who use it.

The service also functions to help provide as many alternatives as possible to private car use including planning and design of pedestrian and cycling routes, and negotiation with the community and other levels of government for improved traffic and parking distribution systems such as residential preferred parking schemes.

Urban Open Space Maintenance & Accessibility

This service maintains the roads, footpaths, drains, trees and grass along the 123.46 km of local and regional roads within Waverley Council.

continued on next page ...

B1-2 Components of functions or activities (continued)

Waste Services

This service provides waste and recycling collection services to 30,278 residential properties as well as a commercial collection to businesses within Waverley Council.

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B2 Sources of income

B2-1 Rates and annual charges

\$ '000	2024	2023
Ordinary rates		
Residential	36,595	35,179
Business	13,331	13,038
Less: pensioner rebates (mandatory)	(244)	(253)
Less: pensioner rebates (Council policy)	(79)	(80)
Rates levied to ratepayers	49,603	47,884
Pensioner rate subsidies received	132	137
Total ordinary rates	49,735	48,021
Annual charges (pursuant to s496, 496A, 496B, 501 & 611)		
Domestic waste management services	20,023	19,217
Stormwater Management Services	534	532
Section 611 charges	43	46
Less: pensioner rebates (mandatory)	(148)	(149)
Annual charges levied	20,452	19,646
Pensioner annual charges subsidies received:		
 Domestic waste management 	81	81
Total annual charges	20,533	19,727
Total rates and annual charges	70,268	67,748

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

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

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

B2-2 User charges and fees

Total specific user charges3,499Other user charges and fees(i) Fees and charges – statutory and regulatory functions (per s608)Planning and building regulation2Section 10.7 certificates (EP&A Act)2Section 603 certificates2Hoarding/crane permits14,3267,768(ii) Fees and charges – statutory/regulatory7,768(ii) Fees and charges – other (incl. general user charges (per s608))2Cemeteries228,477Leaseback fees – Council vehicles2Park rents1Restoration charges214,003Admission and service fees18us shelter fees1Car parking meter income212,028Other221,559Temporary truck zone permit122,197Total fees and charges – other37,6902212,028Other222,197Total fees and charges – other37,69022Total user charges and fees45,45833Total user charges and fees48,957User charges and fees recognised over time (1)9,108User charges and fees recognised at a point in time (2)39,849	\$ '000	Timing	2024	2023
Waste management services (non-domestic)23,499Total specific user charges3,4993Other user charges and fees(i) Fees and charges – statutory and regulatory functions (per s608)2Planning and building regulation22,992Section 10.7 certificates (EP&A Act)2275Section 603 certificates2175Hoarding/crane permits14,326Total fees and charges – statutory/regulatory7,768(ii) Fees and charges – other (incl. general user charges (per s608))2Cemeteries21,527Child care28,477Leaseback fees – Council vehicles21,527Park rents1846Restoration charges21,527Room/facility hires11,003Admission and service fees1280Bus shelter fees24,766Car parking fees24,766Car parking meter income21,208Total dees and charges – other3,76902Charle user charges and fees45,45830Total user charges and fees39,8493 </td <td>Specific user charges (per s502 - specific 'actual use' charges)</td> <td></td> <td></td> <td></td>	Specific user charges (per s502 - specific 'actual use' charges)			
Total specific user charges3,499Other user charges and fees(i) Fees and charges – statutory and regulatory functions (per s608)Planning and building regulation2Section 10.7 certificates (EP&A Act)2Section 603 certificates2Hoarding/crane permits14,3267,768(ii) Fees and charges – statutory/regulatory7,768(ii) Fees and charges – other (incl. general user charges (per s608))2Cemeteries228,477Leaseback fees – Council vehicles2Park rents1Restoration charges214,003Admission and service fees18us shelter fees1Car parking meter income212,028Other221,559Temporary truck zone permit122,197Total fees and charges – other37,6902212,028Other222,197Total fees and charges – other37,69022Total user charges and fees45,45833Total user charges and fees48,957User charges and fees recognised over time (1)9,108User charges and fees recognised at a point in time (2)39,849		2	3,499	3,241
Other user charges and fees (i) Fees and charges – statutory and regulatory functions (per s608)Planning and building regulation22,992Section 10.7 certificates (EP&A Act)2275Section 603 certificates2175Hoarding/crane permits14,326Total fees and charges – statutory/regulatory7,768(ii) Fees and charges – other (incl. general user charges (per s608))CemeteriesCemeteries22,144Child care28,477Leaseback fees – Council vehicles21,527Room/facility hires11,003Admission and service fees1280Bus shelter fees24,766Car parking fees21,559Temporary truck zone permit12,028Other22,197Total other user charges and fees37,6902Total user charges and fees45,45834User charges and fees48,95739User charges and fees recognised over time (1)9,1083		£ _	-,	3,241
(i) Fees and charges – statutory and regulatory functions (per s608)Planning and building regulation22,992Section 10.7 certificates (EP&A Act)2275Section 603 certificates2175Hoarding/crane permits14,326Total fees and charges – statutory/regulatory7,768(ii) Fees and charges – other (incl. general user charges (per s608))2Cemeteries28,477Leaseback fees – Council vehicles21,557Park rents1846Restoration charges21,527Room/facility hires11,003Admission and service fees1280Bus shelter fees24,766Car parking fees21,559Tentar fees22,197Total oper intis12,028Other22,197Total other user charges and fees45,45834Total user charges and fees48,95739User charges and fees recognised over time (1)9,1083	Other second free	_		,
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Section 603 certificates2175Hoarding/crane permits14,326Total fees and charges – statutory/regulatory7,768(ii) Fees and charges – other (incl. general user charges (per s608))2Cemeteries28,477Leaseback fees – Council vehicles2155Park rents1846Restoration charges21,527Room/facility hires11,003Admission and service fees1280Bus shelter fees1625Car parking fees21,559Temporary truck zone permit12,028Other22,197Total other user charges and fees45,45834Total other user charges and fees48,95739User charges and fees recognised over time (1)9,1083		2	,	2,833
Hoarding/crane permits14,326Total fees and charges – statutory/regulatory7,768(ii) Fees and charges – other (incl. general user charges (per s608))2Cemeteries28,477Leaseback fees – Council vehicles21Park rents1846Restoration charges21,527Room/facility hires11,003Admission and service fees1280Bus shelter fees24,766Car parking fees24,766Car parking meter income212,083Noad opening permits21,559Temporary truck zone permit12,028Other22,197Total fees and charges – other37,6902239,849339,8493		2		249
Total fees and charges – statutory/regulatory7,768(ii) Fees and charges – other (incl. general user charges (per s608))7,768Cemeteries22,144Child care28,477Leaseback fees – Council vehicles2155Park rents1846Restoration charges21,527Room/facility hires11,003Admission and service fees1280Bus shelter fees24,766Car parking fees21,559Temporary truck zone permit12,028Other22,197Total fees and charges and fees45,458User charges and fees48,95739User charges and fees recognised over time (1)9,108User charges and fees recognised at a point in time (2)39,8493		2		126
(ii) Fees and charges – other (incl. general user charges (per s608))Cemeteries22,144Child care28,477Leaseback fees – Council vehicles2155Park rents1846Restoration charges21,527Room/facility hires11,003Admission and service fees1280Bus shelter fees1625Car parking fees24,766Car parking meter income212,083Road opening permits21,559Temporary truck zone permit12,028Other22,197Total fees and charges – other37,6902Total other user charges and fees48,95739User charges and fees recognised over time (1)9,10839,8493User charges and fees recognised at a point in time (2)39,8493	0 1	1		3,360
Cemeteries22,144Child care28,477Leaseback fees – Council vehicles2155Park rents1846Restoration charges21,527Room/facility hires11,003Admission and service fees1280Bus shelter fees1625Car parking fees24,766Car parking meter income212,083Road opening permits21,559Temporary truck zone permit12,028Other22,197Total fees and charges – other37,6902Total other user charges and fees48,95739Timing of revenue recognition for user charges and fees48,95739User charges and fees recognised over time (1)9,1083User charges and fees recognised at a point in time (2)39,8493	Total fees and charges – statutory/regulatory		7,768	6,568
Child care28,477Leaseback fees – Council vehicles2155Park rents1846Restoration charges21,527Room/facility hires11,003Admission and service fees1280Bus shelter fees1625Car parking fees24,766Car parking meter income212,083Road opening permits21,559Temporary truck zone permit12,028Other22,197Total fees and charges – other37,6902Total other user charges and fees45,45836Total user charges and fees48,95739Timing of revenue recognition for user charges and fees9,1083User charges and fees recognised over time (1)9,1083User charges and fees recognised at a point in time (2)39,8493	(ii) Fees and charges – other (incl. general user charges (per s608))			
Leaseback fees - Council vehicles2155Park rents1846Restoration charges21,527Room/facility hires11,003Admission and service fees1280Bus shelter fees1625Car parking fees24,766Car parking meter income212,083Road opening permits21,559Temporary truck zone permit12,028Other22,197Total fees and charges - other37,6902Total other user charges and fees45,45836Total user charges and fees48,95739User charges and fees recognised over time (1)9,10839,849User charges and fees recognised at a point in time (2)39,8493	Cemeteries	2	2,144	1,972
Park rents1846Restoration charges21,527Room/facility hires11,003Admission and service fees1280Bus shelter fees1625Car parking fees24,766Car parking meter income212,083Road opening permits21,559Temporary truck zone permit12,028Other22,197Total fees and charges – other37,6902Total other user charges and fees45,45836Total user charges and fees48,95739User charges and fees recognised over time (1)9,1083User charges and fees recognised at a point in time (2)39,8493	Child care	2	8,477	4,536
Restoration charges21,527Restoration charges11,003Admission and service fees11,003Bus shelter fees1625Car parking fees24,766Car parking meter income212,083Road opening permits21,559Temporary truck zone permit12,028Other22,197Total fees and charges – other37,6902Total other user charges and fees45,45836Total user charges and fees48,95739Timing of revenue recognition for user charges and fees9,10839,849User charges and fees recognised over time (1)9,1083User charges and fees recognised at a point in time (2)39,8493	Leaseback fees – Council vehicles	2	155	177
Room/facility hires11,003Admission and service fees1280Bus shelter fees1625Car parking fees24,766Car parking meter income212,083Road opening permits21,559Temporary truck zone permit12,028Other22,197Total fees and charges – other37,6902Total other user charges and fees45,45836Total user charges and fees48,95739User charges and fees recognised over time (1)9,10839,849User charges and fees recognised at a point in time (2)39,8493	Park rents	1	846	456
Admission and service fees1280Bus shelter fees1625Car parking fees24,766Car parking meter income212,083Road opening permits21,559Temporary truck zone permit12,028Other22,197Total fees and charges – other37,6902Total other user charges and fees45,45836Total user charges and fees48,95739Timing of revenue recognition for user charges and fees9,10839,849User charges and fees recognised over time (1)9,10839,8493	Restoration charges	2	1,527	919
Bus shelter fees1625Car parking fees24,766Car parking meter income212,0831Road opening permits21,5591Temporary truck zone permit12,0281Other22,1971Total fees and charges – other37,6902Total other user charges and fees45,45836Total user charges and fees48,95739Timing of revenue recognition for user charges and fees9,10839,849User charges and fees recognised at a point in time (2)39,8493	Room/facility hires	1	1,003	862
Car parking fees24,766Car parking meter income212,0831Road opening permits21,5591Temporary truck zone permit12,0281Other22,1971Total fees and charges – other37,6902Total other user charges and fees45,45836Total user charges and fees48,95739Timing of revenue recognition for user charges and fees9,1083User charges and fees recognised over time (1)9,1083User charges and fees recognised at a point in time (2)39,8493	Admission and service fees	1	280	228
Car parking meter income212,0831Road opening permits21,559Temporary truck zone permit12,028Other22,197Total fees and charges – other37,6902Total other user charges and fees45,45836Total user charges and fees48,95739Timing of revenue recognition for user charges and fees9,10839,849User charges and fees recognised at a point in time (2)39,8493	Bus shelter fees	1	625	575
Road opening permits21,559Temporary truck zone permit12,028Other22,197Total fees and charges – other37,6902Total other user charges and fees45,45836Total other user charges and fees48,95739Timing of revenue recognition for user charges and fees9,10839,849User charges and fees recognised at a point in time (2)39,8493	Car parking fees	2	4,766	4,455
Temporary truck zone permit12,028Other22,197Total fees and charges – other37,6902Total other user charges and fees45,45836Total user charges and fees48,95739Timing of revenue recognition for user charges and fees9,10839,849User charges and fees recognised at a point in time (2)39,8493	Car parking meter income	2	12,083	10,637
Other22,197Total fees and charges – other37,6902Total other user charges and fees45,45836Total user charges and fees48,95739Timing of revenue recognition for user charges and fees9,10839User charges and fees recognised over time (1)9,10839,849User charges and fees recognised at a point in time (2)39,8493	Road opening permits	2	1,559	492
Total fees and charges – other237,6902Total other user charges and fees45,45836Total user charges and fees48,95739Timing of revenue recognition for user charges and fees9,10839,108User charges and fees recognised over time (1)9,10839,849User charges and fees recognised at a point in time (2)39,8493	Temporary truck zone permit	1	2,028	2,272
Total fees and charges – other37,6902Total other user charges and fees45,45836Total user charges and fees48,95739Timing of revenue recognition for user charges and fees9,1089,108User charges and fees recognised over time (1)9,10839User charges and fees recognised at a point in time (2)39,84933	Other	2	2,197	2,189
Total user charges and fees48,95739Timing of revenue recognition for user charges and fees9,108User charges and fees recognised over time (1)9,108User charges and fees recognised at a point in time (2)39,849	Total fees and charges – other	_	37,690	29,770
Timing of revenue recognition for user charges and feesUser charges and fees recognised over time (1)User charges and fees recognised at a point in time (2)39,8493	Total other user charges and fees	_	45,458	36,338
User charges and fees recognised over time (1)9,108User charges and fees recognised at a point in time (2)39,84939,8493	Total user charges and fees	_	48,957	39,579
User charges and fees recognised over time (1)9,108User charges and fees recognised at a point in time (2)39,84939,8493	Timing of revenue recognition for user charges and fees			
User charges and fees recognised at a point in time (2) 39,849 3			9 109	7,753
				31,826
		_		
	ו טומו עשבו טומושבש מווע ובבש		40,90/	39,579

Material accounting policy information

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

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service or in some cases, the customer is required to pay on arrival or a deposit in advance. There is no material obligation for Council in relation to refunds or returns.

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

B2-3 Other revenues

2	17	25
2	563	315
2	10,871	10,731
2	62	_
2	726	223
2	170	115
	2 2 2 2	2 563 2 10,871 2 62 2 726

continued on next page ...

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B2-3 Other revenues (continued)

\$ '000	Timing	2024	2023
Recycling income (non-domestic)	2	89	83
Sale of abandoned vehicles	2	73	24
Sales – general	2	12	4
Other	2	1,463	1,632
Total other revenue	_	14,046	13,152
Timing of revenue recognition for other revenue			
Other revenue recognised over time (1)		_	-
Other revenue recognised at a point in time (2)		14,046	13,152
Total other revenue		14,046	13,152

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.

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B2-4 Grants and contributions

\$ '000	Timing	Operating 2024	Operating 2023	Capital 2024	Capital 2023
General purpose grants and non-developer					
contributions (untied)					
Current year allocation					
Financial assistance – general component	2	17	393	-	-
Financial assistance – local roads component Payment in advance - future year allocation	2	9	126	-	-
Financial assistance – general component		4 5 4 7	4 707		
Financial assistance – local roads component	2	1,547	1,797	-	-
•	2	464	533		
Amount recognised as income during current year		2,037	2,849	_	_
Special purpose grants and non-developer contributions (tied)					
Child care	2	513	3,668	_	_
Community care	2	276	280	_	_
Employment and training programs	2	3	_	_	_
Environmental programs	2	46	84	_	-
Library	2	72	117	_	-
Library – per capita	2	197	207	_	-
Street lighting	2	200	196	_	_
Transport (roads to recovery)	2	278	278	_	-
Transport (other roads and bridges funding)	1	-	_	8,531	11,040
Transport (other roads and bridges funding)	2	-	1,335	_	-
Other specific grants	2	368	507	_	-
Community services	2	663	628	_	-
Other councils – joint works/services	2	740	934	_	_
Recreation and culture	2	137	16	_	-
Roads and bridges	2	482	354	_	-
Other contributions	2	_		705	828
Total special purpose grants and					
non-developer contributions (tied)		3,975	8,604	9,236	11,868
Total grants and non-developer					
contributions		6,012	11,453	9,236	11,868
Comprising:					
- Commonwealth funding		2,377	3,429	358	3,091
– State funding		1,458	2,852	8,173	7,949
– Other funding		2,177	5,172	705	828
		6,012	11,453	9,236	11,868

B2-4 Grants and contributions (continued)

Developer contributions

\$ '000	Notes	Timing	Operating 2024	Operating 2023	Capital 2024	Capital 2023
Developer contributions:						
(s7.4 & s7.12 - EP&A Act):	G4					
Cash contributions						
S 7.4 – contributions using planning agreements					644	0.004
S 7.12 – fixed development consent levies		2	-	_	641 5,494	2,294 3,967
Total developer contributions – cash		2			<u> </u>	6,261
					0,155	0,201
Non-cash contributions						
S 7.4 – contributions using planning						
agreements		2			1,204	-
Total developer contributions non-cash			_	_	1,204	_
					1,204	
Total developer contributions					7,339	6,261
Total contributions			_	_	7,339	6,261
Total grants and contributions			6,012	11 / 52	16 575	19 120
Total grants and contributions			0,012	11,453	16,575	18,129
Timing of revenue recognition for grants ar contributions	ıd					
Grants and contributions recognised over time	(1)		_	_	8,531	11,040
Grants and contributions recognised at a point	()				-,	,
(2)			6,012	11,453	8,044	7,089
Total grants and contributions			6,012	11,453	16,575	18,129

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 2024	Operating 2023	Capital 2024	Capital 2023
Unspent grants and contributions				
Unspent funds at 1 July	1,759	322	3,293	4,642
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	453	4 650		
Add: Funds received and not recognised as	453	1,652	-	_
revenue in the current year	_	_	147	3,293
Add: operating grant Received for the provision				0,200
of goods and services in a future	1,214	-	-	-
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(1,616)	(152)	_	
Less: Funds received in prior year but revenue recognised and funds spent in current	(1,010)	(102)	_	
year	(86)	(63)	(3,293)	(4,642)
Unspent funds at 30 June	1,724	1,759	147	3,293
Contributions				
Unspent funds at 1 July	-	_	22,771	22,508
Add: contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions	_	_	6,135	6,261
Add: contributions received and not recognised as revenue in the current			0,100	
year	-	-	960	576
Less: contributions recognised as revenue in previous years that have been spent				
during the reporting year	-		(8,719)	(6,574)
Unspent contributions at 30 June			21,147	22,771

Material accounting policy information

Grant income under AASB 15

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

Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

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

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

Grant income

Assets arising from grants in the scope of AASB 1058 are recognised at the asset's 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

continued on next page ...

B2-4 Grants and contributions (continued)

Capital grants

Capital grants received to enable Council to acquire or construct an item of infrastructure, property, plant and equipment to identified specifications which will be under Council's control and which is enforceable 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 as there is no profit margin.

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

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*.

While Council generally incorporates these amounts as part of a Development Consent 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 the Council may apply contributions according to the priorities established in work schedules.

B2-5 Interest and investment income

\$ '000	2024	2023
Interest on financial assets measured at amortised cost		
 Overdue rates and annual charges (incl. special purpose rates) 	280	163
 Cash and investments 	5,635	3,627
Total interest and investment income	5,915	3,790
Interest and investment income is attributable to:		
Unrestricted investments/financial assets:		
Overdue rates and annual charges (general fund)	280	163
General Council cash and investments	3,758	2,418
Restricted investments/funds – external:		
Domestic waste management operations	812	579
Other externally restricted assets	1,065	630
Total interest and investment income	5,915	3,790

B2-6 Other income

\$ '000	Notes	2024	2023
Rental income			
Investment properties			
Lease income		3,252	3,110
Total Investment properties		3,252	3,110
Other lease income			
Other		5,697	3,951
Total other lease income		5,697	3,951
Total rental income	C2-2	8,949	7,061
Fair value increment on investments			
Fair value increment on investments through profit and loss		1,610	1,513
Total Fair value increment on investments		1,610	1.513

continued on next page ...

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B2-6 Other income (continued)

\$ '000	Notes	2024	2023
Total other income	_	10,559	8,574

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B3 Costs of providing services

B3-1 Employee benefits and on-costs

\$ '000	2024	2023
Salaries and wages	63,259	58,597
Employee leave entitlements (ELE)	6,967	6,469
Superannuation	7,013	6,639
Workers' compensation insurance	2,758	2,882
Fringe benefit tax (FBT)	156	154
Other	270	471
Total employee costs	80,423	75,212
Less: capitalised costs	(2,603)	(2,091)
Total employee costs expensed	77,820	73,121
Number of 'full-time equivalent' employees (FTE) at year end	617	627
Number of 'full-time equivalent' employees (FTE) at year end (incl. vacancies)	724	718

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B3-2 Materials and services

\$ '000	Notes	2024	2023
Raw materials and consumables		7,985	6,973
Contractor costs		10,984	10,226
Contractor and consultancy costs (temporary staff)		2,160	1,345
Audit Fees	F2-1	138	94
Infringement notice contract costs (SEINS)		1,614	1,562
Previously other expenses:			
Councillor and Mayoral fees and associated expenses	F1-2	485	467
Advertising		718	550
Bank charges		766	741
Cleaning		2,242	1,985
Computer software charges		2,566	2,386
Electricity and heating		667	612
Insurance		1,814	1,770
Office expenses (including computer expenses)		500	201
Postage		195	205
Printing and stationery		339	389
Street lighting		794	840
Subscriptions and publications		628	539
Telephone and communications		98	127
Valuation fees		91	97
Abandonment of fines by office of state debt recovery		1,319	1,234
Car park levy		126	149
Family day care subsidy		620	605
Land tax – crown land		793	771
Waste disposal charges		8,073	7,152
Water rates and charges		287	246
Strata Levy		430	342
Training costs (other than salaries and wages)		409	416
Other expenses		973	773
Legal expenses:			
 Legal expenses: planning and development 		811	746
– Legal expenses: other		615	1,607
Variable lease expense relating to usage (IT Network Data and Cloud			-
Charges)		1,185	1,554
Operating leases expense:			
Other (fuel and gas)		682	688
Total materials and services		51,107	47,392

B3-3 Borrowing costs

(i) Interest bearing liability costs

Interest on leases	24	11
Interest on loans	37	50
Total interest bearing liability costs	61	61
Total interest bearing liability costs expensed	61	61
Total borrowing costs expensed	61	61

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

\$ '000	Notes	2024	2023
Depreciation and amortisation			
Plant and equipment		2,140	1,452
Office equipment		381	315
Infrastructure:	C1-5		
– Buildings – non-specialised		2,806	2,746
– Buildings – specialised		2,066	2,431
- Other structures		1,457	925
– Roads, Bridges and Footpaths		7,662	5,388
– Stormwater drainage		939	603
- Other open space/recreational assets		2,921	2,006
Right of use assets	C2-1	153	260
Other assets:			
– Library books		223	226
- Other		253	114
Total depreciation and amortisation costs	_	21,001	16,466
Total depreciation, amortisation and impairment for			
non-financial assets		21,001	16,466

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.

During the financial year, Council undertook a detailed review of its infrastructure assets' useful lives. This review has improved the accuracy of assets' useful lives, resulting in adjustments to the depreciation.

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	2024	2023
Fair value decrement on investment properties			
Fair value decrement on investment properties		2,754	258
Total fair value decrement on investment properties	C1-6	2,754	258
Other			
Contributions/levies to other levels of government		14	3
 Department of planning levy 		464	524
 Emergency services levy (includes SES, and RFS levies) 		337	199
 – NSW fire brigade levy 		2,113	1,801
Donations, contributions and assistance to other organisations (Section 3	356)	750	731
Total other expenses		6,432	3,516

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B4 Gains or losses

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

\$ '000	Notes	2024	2023
Gain (or loss) on disposal of plant and equipment	C1-5		
Proceeds from disposal – plant and equipment		1,032	93
Less: carrying amount of plant and equipment assets sold/written off		(444)	(42)
Gain (or loss) on disposal	_	588	51
Gain (or loss) on disposal of infrastructure Proceeds from disposal – infrastructure	C1-5		
Less: carrying amount of infrastructure assets sold/written off		_ (3,828)	(4,945)
Gain (or loss) on disposal		(3,828)	(4,945)
Gain (or loss) on disposal of investments	C1-2		
Proceeds from disposal/redemptions/maturities – investments		87,700	78,950
Less: carrying amount of investments sold/redeemed/matured		(87,700)	(78,950)
Gain (or loss) on disposal	_		
Gain (or loss) on disposal of other assets			
Proceeds from disposal – Other (enter details)		-	-
Less: carrying amount of other assets sold/written off		(25)	
Gain (or loss) on disposal	_	(25)	
Net gain (or loss) from disposal of assets	_	(3,265)	(4,894)

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B5 Performance against budget

B5-1 Material budget variations

Council's original budget was adopted by the Council on 27 June 2023 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

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

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

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

\$ '000	2024 Budget	2024 Actual	202 Varia		
Revenues					
Rates and annual charges	70,232	70,268	36	0%	F
User charges and fees	46,444	48,957	2,513	5%	F
Other revenues Mapping of actual revenue of hire of halls and rooms	15,857 actual sits under use	14,046 er charges and fe	(1,811) ees but budget is	(11)% mapped in h	U ere.
Operating grants and contributions	5,705	6,012	307	5%	F
Capital grants and contributions Higher capital grants and contributions are mainly due were not anticipated in the the original budget	11,147 e to the additional gr	16,575 ants for several	5,428 capital works pro	49% ogram projects	F s tha
Interest and investment revenue High RBA cash rates and more cash to invest over th	2,901 e last 12 months res	5,915 ulted in higher re	3,014 eturns.	104%	F
			<i>(</i> , , , , , , , , , ,	(400)0(
Net gains from disposal of assets The original budget was for plant replacement progra replacement program has been revised throughout th gain from asset disposal was a loss and hence showi	e year and the gain	from disposal of	plant was \$1m. I	(100)% te-off. The pla However, the	U ant net
The original budget was for plant replacement progra replacement program has been revised throughout th	m disposal, not acco e year and the gain ng under Net loss fro 8,563 received for all the sho	from disposal of om disposal of as 10,559	ructure asset wri plant was \$1m. I ssets. 1,996	te-off. The pla However, the 23%	ant net
The original budget was for plant replacement progra replacement program has been revised throughout th gain from asset disposal was a loss and hence showi Other income This year Bondi Pavilion commercial rental income re received is higher than expected across a number of	m disposal, not acco e year and the gain ng under Net loss fro 8,563 received for all the sho	from disposal of om disposal of as 10,559	ructure asset wri plant was \$1m. I ssets. 1,996	te-off. The pla However, the 23%	ant net
The original budget was for plant replacement progra replacement program has been revised throughout th gain from asset disposal was a loss and hence showi Other income This year Bondi Pavilion commercial rental income re received is higher than expected across a number of Expenses	m disposal, not acco e year and the gain ng under Net loss fro 8,563 received for all the sho	from disposal of om disposal of as 10,559	ructure asset wri plant was \$1m. I ssets. 1,996	te-off. The pla However, the 23%	ant net
The original budget was for plant replacement progra replacement program has been revised throughout th gain from asset disposal was a loss and hence showi Other income This year Bondi Pavilion commercial rental income re received is higher than expected across a number of Expenses Employee benefits and on-costs	m disposal, not acco e year and the gain ng under Net loss fro 8,563 ceeived for all the sho areas.	from disposal of om disposal of a 10,559 ops are for the fu	ructure asset wri plant was \$1m. I ssets. 1,996 Il financial year a	te-off. The pla However, the 23% and actual inc	ret F ome
The original budget was for plant replacement progra replacement program has been revised throughout th gain from asset disposal was a loss and hence showi Other income This year Bondi Pavilion commercial rental income re received is higher than expected across a number of Expenses Employee benefits and on-costs Materials and services Borrowing costs	m disposal, not acco e year and the gain ng under Net loss fro 8,563 ceived for all the sho areas. 76,273 50,039 40	from disposal of om disposal of a 10,559 ops are for the fu 77,820	ructure asset wri plant was \$1m. I ssets. 1,996 Il financial year a (1,547)	te-off. The pla However, the 23% and actual inc (2)%	F ome
The original budget was for plant replacement progra replacement program has been revised throughout th gain from asset disposal was a loss and hence showi Other income This year Bondi Pavilion commercial rental income re received is higher than expected across a number of Expenses Employee benefits and on-costs Materials and services Borrowing costs Interest expense on leased assets was not budgeted. Depreciation, amortisation and impairment of	m disposal, not acco e year and the gain ng under Net loss fro 8,563 ceived for all the sho areas. 76,273 50,039 40	from disposal of om disposal of a 10,559 ops are for the fu 77,820 51,107	ructure asset wri plant was \$1m. I ssets. 1,996 Il financial year a (1,547) (1,068)	te-off. The pla However, the 23% and actual inc (2)% (2)%	F ome U U
The original budget was for plant replacement progra replacement program has been revised throughout th gain from asset disposal was a loss and hence showi Other income This year Bondi Pavilion commercial rental income re	m disposal, not acco e year and the gain ng under Net loss fro s,563 ceived for all the sho areas. 76,273 50,039 40	from disposal of om disposal of a: 10,559 ops are for the fu 77,820 51,107 61 21,001 6,432	ructure asset wri plant was \$1m. I ssets. 1,996 Il financial year a (1,547) (1,068) (21) (1,501) (2,582)	te-off. The pla However, the 23% and actual inc (2)% (2)% (53)%	F ome U U U

B5-1 Material budget variations (continued)

	2024	2024	2024 Variance								
\$ '000	Budget	Actual									
Only proceeds from disposal of plant assets was budgeted and net losses from disposal of assets are primarily from the replaced infrastructure assets write-off as a result of the renewal/upgrade works.											
Statement of cash flows											
Cash flows from operating activities Higher investment income as a result of higher interest rate budget.	30,799 and higher gr	37,670 ants and contrib	6,871 utions received co	22% mpared to	F						
Cash flows from investing activities Capital works projects expenditures are higher than anticip	(30,513) ated to align p	(41,176) rogram delivery	(10,663) schedule.	35%	U						
Cash flows from financing activities Principal component of lease payments not in the budget	(472)	(597)	(125)	26%	U						

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C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

\$ '000	2024	2023
Cash assets		
Cash on hand and at bank	3,059	2,029
Cash equivalent assets		
 Deposits at call 	5,814	12,327
– Managed funds	15,472	14,092
Total cash and cash equivalents	24,345	28,448

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	24,345	28,448
Balance as per the Statement of Cash Flows	24,345	28,448

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C1-2 Financial investments

	2024	2024	2023	2023
\$ '000	Current	Non-current	Current	Non-current
Financial assets at fair value through the profit and loss				
NCD's, FRN's	26,412	-	24,581	_
Total	26,412	_	24,581	_
Debt securities at amortised cost				
Long term deposits	63,300	8,000	71,000	6,000
Total	63,300	8,000	71,000	6,000
Total financial investments	89,712	8,000	95,581	6,000
Total cash assets, cash equivalents and				
investments	114,057	8,000	124,029	6,000

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

Council's financial assets measured at amortised cost comprise trade and other receivables, term deposits and cash and cash equivalents in the Statement of Financial Position. Term deposits with an initial term of more than 3 months are classified as investments rather than cash and cash equivalents.

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

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

Fair value through other comprehensive income – equity instruments

Council has a number of strategic investments in entities over which they do not have significant influence nor control. Council has made an irrevocable election to classify these equity investments at fair value through other comprehensive income as they are not held for trading purposes.

These investments are carried at fair value with changes in fair value recognised in other comprehensive income (financial asset reserve). On disposal any balance in the financial asset reserve is transferred to accumulated surplus and is not reclassified to profit or loss.

Other net gains and losses excluding dividends are recognised in the Other Comprehensive Income Statement.

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.

C1-2 Financial investments (continued)

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

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

\$ '000		2024	2023
(a)	Externally restricted cash, cash equivalents and investments		
Total	cash, cash equivalents and investments	122,057	130,029
	Externally restricted cash, cash equivalents and investments	(43,001)	(45,827)
restrie	ctions	79,056	84,202
Exter	nal restrictions nal restrictions – included in liabilities al restrictions included in cash, cash equivalents and investments above comprise		
Specifi	c purpose unexpended grants – general fund	1,361	3,293
Exter	nal restrictions – included in liabilities	1,361	3,293
	nal restrictions – other al restrictions included in cash, cash equivalents and investments above se:		
Develo	per contributions – general	21,147	22,771
Specifi	c purpose unexpended grants (recognised as revenue) – general fund	510	1,759
	vater management	1,276	1,264
	tic waste management	18,707	16,740
	nal restrictions – other	41,640	42,534
lotal	external restrictions	43,001	45,827
	cash equivalents and investments subject to external restrictions are those which a noil due to a restriction placed by legislation or third-party contractual agreement.	are only available for	specific use
\$ '000		2024	2023
(b)	Internal allocations		
Cash,	cash equivalents and investments not subject to external		
restrie	ctions	79,056	84,202
Less: I	nternally restricted cash, cash equivalents and investments	(67,300)	(74,535)
Unres	tricted and unallocated cash, cash equivalents and investments	11,756	9,667
Intern	al allocations		
	une, Council has internally allocated funds to the following:		
Plant a	nd vehicle replacement	5,194	5,495
SAMP	Infrastructure	4,251	4,011
	/ees leave entitlements	5,311	5,208
	over works	1,952	4,482
	ts, retentions and bonds	27,572	22,717
	ble housing	1,964	1,864
Cemet Electio		2,922	1,841
Electio		495	330

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

\$ '000	2024	2023
Centralised reserve	453	2,266
IT Information	3,889	3,934
Property Investment strategy	6,180	13,098
Parking meters	2,450	2,169
Car Park Parking	2,960	2,373
Social housing	638	591
Other	1,069	4,156
Total internal allocations	67,300	74,535

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

\$ '000		2024	2023
(c)	Unrestricted and unallocated		
Unres	tricted and unallocated cash, cash equivalents and investments	11,756	9,667

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C1-4 Receivables

	2024	2024	2023	2023
\$ '000	Current	Non-current	Current	Non-current
Rates and annual charges	3,096	1,016	1,908	866
Interest and extra charges	347	196	172	201
User charges and fees	3,765	-	1,741	_
Accrued revenues				
 Interest on investments 	1,479	-	1,293	_
 Other income accruals 	927	-	465	_
Government grants and subsidies	3,142	-	3,426	-
Net GST receivable	1,895	-	1,216	-
Parking fines	1,528	2,777	2,410	2,158
Total	16,179	3,989	12,631	3,225
Less: provision for impairment				
User charges and fees	(56)	-	(78)	-
Parking fines	_	(1,391)	_	(1,383)
Total provision for impairment –				· · ·
receivables	(56)	(1,391)	(78)	(1,383)
Total net receivables	16,123	2,598	12,553	1,842
		1	,	, - · -

\$ '000	2024	2023
Movement in provision for impairment of receivables		
Balance at the beginning of the year	1,461	1,484
 amounts already provided for and written off this year 	13	(2)
 Provision recognised/(reduced) during the year 	(27)	(21)
Balance at the end of the year	1,447	1,461

Material accounting policy information

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

Impairment

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

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

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

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

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

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

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

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

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

C1-4 Receivables (continued)

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

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

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

Rates and annual charges outstanding are secured against the property.

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By aggregated asset class		At 1 July 2023		Asset movements during the reporting period						At 30 June 2024			
\$ '000	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals 1	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Adjustments and transfers	Revaluation increments/ (decrements) to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
Capital work in progress	38,527	_	38,527	32,285	1,292	(994)	-	(8,346)	-	-	62,764	-	62,764
Plant and equipment	22,582	(15,726)	6,856	-	4,115	(378)	(2,140)	_	-	-	24,013	(15,560)	8,453
Office equipment	8,885	(7,161)	1,724	-	819	(66)	(381)	-	-	-	9,335	(7,239)	2,096
Land:													
– Crown land	172,777	-	172,777	-	-	-	-	-	-	-	172,777	-	172,777
 Operational land 	111,831	-	111,831	-	-	-	-	-	-	-	111,831	-	111,831
 Community land 	123,129	-	123,129	-	-	-	-	-	-	-	123,129	-	123,129
Infrastructure:													
 Buildings – non-specialised 	147,927	(36,266)	111,661	440	-	-	(2,806)	17	-	3,952	152,405	(39,141)	113,264
 Buildings – specialised 	150,727	(39,400)	111,327	756	-	-	(2,066)	101	-	5,157	159,216	(43,941)	115,275
- Other structures	39,854	(9,732)	30,122	1,935	-	(220)	(1,457)	2,328	(7,499)	(1,282)	33,474	(9,547)	23,927
 Roads, Bridges and Footpaths 	574,226	(212,173)	362,053	5,722	-	(1,962)	(7,662)	4,526	(2,081)	12,911	603,250	(229,743)	373,507
 Stormwater drainage 	129,095	(35,742)	93,353	697	-	(75)	(939)	44	314	(326)	130,154	(37,086)	93,068
 Other open space/recreational 													
assets	185,470	(67,017)	118,453	3,532	-	(577)	(2,921)	1,330	9,266	(4,026)	196,784	(71,727)	125,057
Other assets:													
 Library books 	4,524	(3,384)	1,140	-	215	(25)	(223)	-	-	-	2,379	(1,272)	1,107
– Other	7,681	(2,725)	4,956	6	-	-	(253)	_	_		7,687	(2,978)	4,709
Total infrastructure, property, plant and equipment	1,717,235	(429,326)	1,287,909	45,373	6,441	(4,297)	(20,848)	-	-	16,386	1,789,198	(458,234)	1,330,964

C1-5 Infrastructure, property, plant and equipment

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

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By aggregated asset class		At 1 July 2022		Asset movements during the reporting period						At 30 June 2023			
<u>\$</u> '000	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals 1	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Adjustments and transfers	Revaluation increments/ (decrements) to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
Capital work in progress	80,426	_	80,426	15,012	2,673	(1,575)	-	(58,009)	-	_	38,527	-	38,527
Plant and equipment	21,587	(14,801)	6,786	-	1,564	(42)	(1,452)	_	_	_	22,582	(15,726)	6,856
Office equipment	11,719	(10,488)	1,231	-	884	-	(315)	4	(80)	_	8,885	(7,161)	1,724
Land:							. ,						
 Operational land 	113,575	_	113,575	-	_	-	_	-	_	(1,744)	111,831	-	111,831
 Community land 	101,142	_	101,142	-	_	_	_	_	_	21,987	123,129	_	123,129
– Crown land	156,201	_	156,201	-	_	-	_	-	_	16,576	172,777	-	172,777
Infrastructure:													
 Buildings – non-specialised 	135,705	(25,304)	110,401	303	-	-	(2,746)	132	_	3,571	147,927	(36,266)	111,661
 Buildings – specialised 	111,125	(51,932)	59,193	5,271	-	-	(2,431)	47,890	18	1,386	150,727	(39,400)	111,327
 Other structures 	35,540	(11,703)	23,837	2,203	-	(96)	(925)	3,352	62	1,689	39,854	(9,732)	30,122
 Roads, Bridges and Footpaths 	566,795	(270,001)	296,794	5,661	_	(2,614)	(5,388)	5,194	_	62,406	574,226	(212,173)	362,053
 Stormwater drainage 	141,709	(58,065)	83,644	1,004	_	(149)	(603)	123	_	9,334	129,095	(35,742)	93,353
– Other open space/recreational assets	176,842	(81,308)	95,534	1,201	_	(511)	(2,006)	292	-	23,943	185,470	(67,017)	118,453
Other assets:		(0.0.(0))					(000)				. =	(0.00.0)	
- Library books	4,386	(3,242)	1,144	_	222	-	(226)	-	-	—	4,524	(3,384)	1,140
– Other	6,219	(2,612)	3,607	400	41		(114)	1,022			7,681	(2,725)	4,956
Total infrastructure, property, plant and equipment	1,662,971	(529,456)	1,133,515	31,055	5,384	(4,987)	(16,206)	-	-	139,148	1,717,235	(429,326)	1,287,909

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

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

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

Material accounting policy information

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

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

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to Council and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the Income Statement during the financial period in which they are incurred. When infrastructure, property, plant and equipment are acquired by Council for nil or nominal consideration, the assets are initially recognised at their fair value at acquisition date.

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

Plant and equipment Office equipment Office furniture Computer equipment Vehicles Heavy plant/road making equipment Other plant and equipment	Years 5 to 10 10 to 20 4 5 to 8 5 to 8 5 to 15	Other equipment Playground equipment Benches, seats etc. Buildings Buildings: masonry Buildings: other	Years 5 to 15 10 to 20 50 to 150 20 to 100
Other Assets LIbrary Books Other	5 to 10 5 to 100	Stormwater assets Drains Culverts Flood control structures	82 to 150 50 to 80 80 to 100
Transportation assets Sealed roads: surface Sealed roads: structure Unsealed roads Bridge: concrete Bridge: other Road pavements Kerb, gutter and footpaths	20 60 20 100 50 60 75	Other infrastructure assets Bulk earthworks Swimming pools Unsealed roads Other open space/recreational assets Other infrastructure Seawall	20 100 20 50 30 120

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 in accordance with AASB 1051 Land Under Roads.

Land under roads acquired after 1 July 2008 is recognised in accordance with AASB 116 Property, Plant and Equipment.

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

C1-6 Investment properties (continued)

\$ '000	2024	2023
Owned investment property		
Investment property on hand at fair value	112,353	115,023
Total owned investment property	112,353	115,023
Owned investment property		
At fair value		
Opening balance at 1 July	115,023	115,090
Capitalised subsequent expenditure	84	191
Net gain/(loss) from fair value adjustments	(2,754)	(258)
5 ()		

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. Changes in fair values are recorded in the Income Statement as part of other income.

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C2 Leasing activities

C2-1 Council as a lessee

Council has leases over a range of assets including land and buildings for staff office and sub-depots. Information relating to the leases in place and associated balances and transactions is provided below.

Terms and conditions of leases

These leases have between 1 and 5 years.

(a) Right of use assets

\$ '000	Property, Plant & Equipment	Total
2024		
Opening balance at 1 July	86	86
Additions to right-of-use assets	346	346
Depreciation charge	(153)	(153)
Balance at 30 June	279	279
2023		
Opening balance at 1 July	345	345
Depreciation charge	(260)	(260)
Balance at 30 June	86	86

(b) Lease liabilities

	2024	2024	2023	2023
\$ '000	Current	Non-current	Current	Non-current
Lease liabilities	91	272	143	_
Total lease liabilities	91	272	143	_

(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
2024 Cash flows	150	408	-	558	363
2023 Cash flows	267	148	_	415	143

(d) Income Statement

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

\$ '000	2024	2023
Interest on lease liabilities	24	11
continued on next page		Page 45 of 86

C2-1 Council as a lessee (continued)

\$ '000	2024	2023
Variable lease payments based on usage not included in the measurement of lease		
liabilities	1,185	1,554
Depreciation of right of use assets	153	260
	1,362	1,825

(e) Statement of Cash Flows

Total cash outflow for leases	(155)	(256)
	(155)	(256)

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

Material accounting policy information

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

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

Exceptions to lease accounting

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

Leases at significantly below market value / Concessionary leases

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

C2-2 Council as a lessor

Operating leases

Council leases out a number of properties; these leases have been classified as operating leases for financial reporting purposes.

\$ '000	2024	2023
(i) Assets held as investment property The amounts recognised in the Income Statement relating to operating leases where Counc	il is a lessor are	shown below
Lease income (excluding variable lease payments not dependent on an index or rate)	3,252	3,110
Total income relating to operating leases for investment property assets	3,252	3,110
Operating lease expenses		
Direct operating expenses that generated rental income	(2,625)	(2,464)
Direct operating expenses that did not generate rental income	(519)	(531)
Total expenses relating to operating leases	(3,144)	(2,995)
(ii) Assets held as property, plant and equipment		
Lease income (excluding variable lease payments not dependent on an index or rate)	5,697	3,951
continued on next page		Page 46 of 86

C2-2 Council as a lessor (continued)

Total income relating to operating leases for Council assets	5,697	3,951
\$ '000	2024	2023
(iii) Maturity analysis of undiscounted lease payments to be received after reporting date for all operating leases:		

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

< 1 year	6,694	5,549
1–2 years	6,319	5,346
2–3 years	5,355	5,093
3–4 years	1,265	4,591
4–5 years	695	1,019
> 5 years	4,716	4,652
Total undiscounted lease payments to be received	25,044	26,250

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C3 Liabilities of Council

C3-1 Payables

	2024	2024	2023	2023
\$ '000	Current	Non-current	Current	Non-current
Payables				
Goods and services – operating expenditure	6,335	-	5,072	_
Goods and services – capital expenditure	7,729	-	4,722	-
Accrued expenses:				
- Borrowings	7	-	10	-
 Salaries and wages 	-	-	388	-
 Other expenditure accruals 	270	-	59	-
Security bonds, deposits and retentions	3,096	-	2,579	_
Builders deposits	24,477	-	20,137	_
Other	77	-	165	_
Prepaid rates	720	-	690	_
Total payables	42,711	-	33,822	_
Income received in advance				
Payments received in advance	473	-	389	_
Total income received in advance	473	-	389	_
Total payables	43,184	_	34,211	_
			, , , , , , , , , , , , , , , , , , , ,	

C3-1 Payables (continued)

Current payables not anticipated to be settled within the next twelve months				
\$ '000	2024	2023		
The following liabilities, even though classified as current, are not expected to be the next 12 months.	e settled in			
Payables – security bonds, deposits and retentions	24,477	20,137		
Total payables	24.477	20,137		

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

		2024	2024	2023	2023
\$ '000	Notes	Current	Non-current	Current	Non-current
Grants and contributions received in advance:					
Unexpended capital grants (to construct Council controlled assets)	(i)	147	_	3,207	_
Unexpended operating grants (received prior to performance obligation being satisfied)	(ii)	1,214	-	86	_
Total grants received in					
advance		1,361		3,293	
Upfront fees Total user fees and charges	(iii)	1,022		284	
received in advance		1,022		284	
Total contract liabilities		2,383	-	3,577	_

Notes

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

(ii) Operating grants received in advance. The revenue is expected to be recognised in the next 12 months.

(iii) These are mainly from upfront income for roads restorations, car parks, library and bus shelters.

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

\$ '000	2024	2023
Grants and contributions received in advance:		
Capital grants (to construct Council controlled assets)	147	4,642
Total revenue recognised that was included in the contract liability balance at the beginning of the period	147	4,642

C3-3 Borrowings

	2024	2024	2023	2023
continued on next page				Page 49 of 86

C3-3 Borrowings (continued)

<u>\$ '000</u>	Current	Non-current	Current	Non-current
Loans – secured ¹	486	623	472	1,108
Total borrowings	486	623	472	1,108

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

Disclosures on liability interest rate risk exposures, fair value disclosures and security can be found in Note E1-1.

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

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

(a) Changes in liabilities arising from financing activities

	2023			Non-cash	novements		2024
\$ '000	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy		Closing balance
Loans – secured	1,580	(471)	-	-	-	_	1,109
Lease liability (Note C2-1b)	143	(155)	375	-	-	-	363
Total liabilities from financing activities	1,723	(626)	375	_	_	_	1,472

	2022			Non-cash m	novements		2023
\$ '000	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured Lease liability (Note C2-1b)	2,041 399	(461) (256)	-			-	1,580 143
Total liabilities from financing activities	2,440	(717)	_	_	_	_	1,723

(b) Financing arrangements

\$ '000	2024	2023
Total facilities		
Total financing facilities available to Council at the reporting date are:		
Bank overdraft facilities 1	-	250
Credit cards/purchase cards	30	30
Total financing arrangements	30	280
Drawn facilities		
Financing facilities drawn down at the reporting date are:		
Undrawn facilities		
Undrawn financing facilities available to Council at the reporting date are:		
- Bank overdraft facilities	-	250
 Credit cards/purchase cards 	30	30
Total undrawn financing arrangements	30	280

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

C3-4 Employee benefit provisions

\$ '000	2024	2024	2023	2023
	Current	Non-current	Current	Non-current
continued on next page				Page 50 of 86

C3-4 Employee benefit provisions (continued)

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Annual leave	6,339	_	6,312	_
Sick leave	1,257	-	1,272	_
Long service leave	7,547	1,087	7,388	1,136
Gratuities	373	-	303	-
Time off in lieu	229	-	240	_
Total employee benefit provisions	15,745	1,087	15,515	1,136

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

\$ '000	2024	2023
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	11,505	11,443
	11,505	11,443

Description of and movements in provisions

			ELE provisions		
\$ '000	Annual leave	Sick leave	Long service leave	Other employee benefits	Total
2024					
At beginning of year	6,312	1,272	8,524	543	16,651
Additional provisions	4,673	-	2,024	270	6,967
Amounts used (payments)	(4,646)	(15)	(1,914)	(211)	(6,786)
Total ELE provisions at end of year	6,339	1,257	8,634	602	16,832
2023					
At beginning of year	6,801	1,355	8,121	517	16,794
Additional provisions	4,330	_	1,957	182	6,469
Amounts used (payments)	(4,819)	(83)	(1,554)	(156)	(6,612)
Total ELE provisions at end of year	6,312	1,272	8,524	543	16,651

Material accounting policy information

Other long-term employee benefit obligations

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

C4 Reserves

C4-1 Nature and purpose of reserves

IPPE Revaluation reserve

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

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D Council structure

- D1 Interests in other entities
- D1-1 Interests in joint arrangements

(i) Joint operations

(a) Council is involved in the following joint operations (JO's) Name of joint operation: Bourke Road Integrated Facility

Principal activity

Council main depot operation is a shared operations facility with Woollahra Council

Council assets employed in the joint operations

\$ '000	2024	2023
Council's own assets employed in the operations		
Current assets:		
Receivables	536	323
Non-current assets		
Property, plant and equipment	25,667	25,238
Total assets – Council owned	26,203	25,561
Total net assets employed – Council and jointly owned	26,203	25,561

Material accounting policy information

The council has determined that it has only joint operations.

Joint operations:

In relation to its joint operations, where the Council has the rights to the individual assets and obligations arising from the arrangement, the Council has recognised:

- its assets, including its share of any assets held jointly
- · its liabilities, including its share of any liabilities incurred jointly
- · its share of the revenue from the sale of the output by the joint operation
- · its expenses, including its share of any expenses incurred jointly.

These figures are incorporated into the relevant line item in the primary statements.

E Risks and accounting uncertainties

E1-1 Risks relating to financial instruments held

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

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

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

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

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

E1-1 Risks relating to financial instruments held (continued)

	Carrying value	Carrying value	Fair value	Fair value
\$ '000	2024	2023	2024	2023
Financial assets				
Measured at amortised cost				
Cash and cash equivalents	24,345	28,448	24,345	28,448
Receivables	18,721	14,395	18,721	14,395
Investments				
 Debt securities at amortised cost 	71,300	77,000	71,300	77,000
Fair value through profit and loss				
Investments				
 Available for sale 	26,412	24,581	26,412	24,581
Total financial assets	140,778	144,424	140,778	144,424
Financial liabilities				
Payables	42,711	33,822	42,711	33,822
Loans/advances	1,109	1,580	1,109	1,580
Total financial liabilities	43,820	35.402	43.820	35.402

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

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

Council has an investment policy which complies with the Local Government Act 1993 and Minister's investment order 625. This policy is regularly reviewed by Council and 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:

- **Price risk** the risk that the capital value of Investments may fluctuate due to changes in market prices, whether there changes are caused by factors specific to individual financial instruments or their issuers or are caused by factors affecting similar instruments traded in a market.
- Interest rate risk the risk that movements in interest rates could affect returns and income.
- Liquidity risk the risk that Council will not be able to pay its debts as and when they fall due.
- **Credit risk** the risk that the investment counterparty will not complete their obligations particular to a financial instrument, resulting in a financial loss to Council be it of a capital or income nature.

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

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

(a) Market risk – interest rate and price risk

\$ '000	2024	2023
The impact on 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	1,223	1,304
Impact of a 10% movement in price of investments		
– Equity / Income Statement	2.641	2.458

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E1-1 Risks relating to financial instruments held (continued)

(b) Credit risk

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

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

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

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

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

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

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

Credit risk profile

Receivables - rates and annual charges

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

	Not yet overdue rates and annual charges			
\$ '000	overdue	< 5 years	≥ 5 years	Total
2024 Gross carrying amount	-	4,112	-	4,112
2023 Gross carrying amount	-	2,774	-	2,774

Receivables - non-rates and annual charges and contract assets

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

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

	Not yet		Overdue	debts		
\$ '000	overdue	0 - 30 days	31 - 60 days	61 - 90 days	> 91 days	Total
2024						
Gross carrying amount	11,735	291	285	164	3,266	15,741
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	44.30%	9.19%
ECL provision					1,447	1,447
2023						
Gross carrying amount	7,056	2,650	131	104	3,141	13,082
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	46.50%	11.16%
ECL provision	_	_	-	-	1,461	1,461

E1-1 Risks relating to financial instruments held (continued)

(c) Liquidity risk

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

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

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

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

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

The amounts disclosed in the table are the undiscounted contracted cash flows for non-lease liabilities (refer to Note C2-1(b) for lease liabilities) and therefore the balances in the table may not equal the balances in the Statement of Financial Position due to the effect of discounting.

\$ '000	Weighted average interest rate	Subject to no maturity	≤ 1 Year	payable in: 1 - 5 Years	> 5 Years	Total cash outflows	Actual carrying values
2024							
Payables	0.00%	-	18,234	24,477	-	42,711	42,711
Borrowings	2.68%	-	486	623	-	1,109	1,109
Total financial liabilities		-	18,720	25,100		43,820	43,820
2023							
Payables	0.00%	_	9,797	24,025	_	33,822	33,822
Borrowings	2.68%	-	472	1,108	-	1,580	1,580
Total financial liabilities		_	10,269	25,133	_	35,402	35,402

Loan agreement breaches

No breaches to loan agreements which have occurred during the reporting year.

E2-1 Fair value measurement

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

- Infrastructure, property, plant and equipment

- Investment property

- Financial assets and liabilities

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.

E2-1 Fair value measurement (continued)

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

	Fair value measurement hierarchy								
		Level 2 Significant		Level	Level 3 Significant				
		obser	vable inputs	inputs unobserv	rvable inputs	Tot			
\$ '000	Notes	2024	2023	2024	2023	2024	2023		
Recurring fair value mea	asurement	ts							
Financial assets									
Financial investments	C1-2								
At fair value through profit									
or loss		26,412	24,581	-	_	26,412	24,581		
Investment property	C1-6								
Investment properties		112,353	115,023	-	-	112,353	115,023		
Total investment						· · ·			
property	_	112,353	115,023	-	_	112,353	115,023		
Infrastructure,									
property, plant and									
equipment	C1-5								
Buildings – non-specialised		54,421	54,551	58,843	57,110	113,264	111,661		
Buildings special		_	_	115,275	111,327	115,275	111,327		
Community land		_	-	123,129	123,129	123,129	123,129		
Crown Land		_	_	172,777	172,777	172,777	172,777		
Operational land		111,831	111,831	-	_	111,831	111,831		
Roads, Bridges and									
Footpaths		-	-	373,507	362,053	373,507	362,053		
Stormwater drainage		-	-	93,068	93,353	93,068	93,353		
Office equipment and									
furniture		-	-	2,096	1,724	2,096	1,724		
Plant and equipment		-	-	8,453	6,856	8,453	6,856		
Open space and recreation		-	-	125,057	118,453	125,057	118,453		
Library books and resources				4 407	1 1 4 0	4 407	1 1 4 0		
Other structures		-	-	1,107	1,140	1,107	1,140		
Other assets		-	-	23,927	30,122	23,927	30,122		
Total infrastructure,	-			4,709	4,956	4,709	4,956		
property, plant and									
equipment		166,252	166,382	1,101,948	1,083,000	1.268.200	1,249,382		

Valuation techniques

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

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

Financial assets

At fair value through profit and loss are represented by Floating Rate Notes, Covered Bonds and Term Deposits. Council obtains valuations from its Investment Advisor on a monthly basis and at the end of each accounting period to ensure the financial statements reflect the most up to date valuation. The valuations of Floating Rate Notes are sourced base on mid-market prices. That is, valuations are marked at the mid-point of the bid and ask prices in the secondary market. This price represents a general market value for the asset.

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

Investment property

The valuation of Council's investment properties was undertaken at June 2024 by APV Valuers & Asset Management, RICS Registered Valuer - 2962.

Investment properties such as commercial units, commercial terraces and retail shops have been valued as market value, having regard to the "highest and best use", taking in consideration the criteria of physical possibility, legal permissibility

E2-1 Fair value measurement (continued)

and financial feasibility. Implied within these criteria is the recognition of the contribution of that specific use to community environment or to community development goals, in addition to wealth maximisation to the individual owner.

The valuation technique utilised is Level 2 inputs (observable inputs), where applicable, included:

- Current rental income
- Rent reviews
- Capitalisation rate
- Price per square metre
- Direct comparison to sales evidence
- Zoning
- Location
- Land area and configuration
- Planning controls

Other investment properties such as public car park and shopping centre office space have been valued using Cost approach with Level 3 valuation inputs in the past.

Infrastructure, property, plant and equipment (IPPE)

Operational Land

The asset class comprises all of Council's land classified as Operational Land under the NSW Local Government Act 1993. The last valuation was undertaken at June 2024 by APV Valuers & Asset Management, RICS Registered Valuer – 2962.

Operational land has been valued at market value, having regard to the "highest and best use", after identifying all elements that would be taken into account by buyers and sellers in settling the price, including but not limited to:

- The land's description and/or dimensions;
- · Planning and other constraints on development; and
- The potential for alternative use.

Sale prices of comparable land parcels in close proximity were adjusted for differences in key attributes such as size and configuration. The most significant inputs into this valuation approach are price per square metre.

Since extensive professional judgements were required to determine the inputs these assets were classified as having been valued using Level 3 valuation input. There has been no change to the valuation process during the reporting period.

Community Land and Crown Land

Valuations of all Council's Community Land and Council managed land were based on either the land value provided by the Valuer-General or an average unit rate based on land value for similar properties where the Valuer-General did not provide a land value having regard to the highest and best use for this land. As these rates were not considered to be observable market evidence they have been classified as Level 3. There has been no change to the valuation process during the reporting period.

Buildings – Non Specialised and Specialised

Council's buildings are valued at June 2024 by APV Valuers & Asset Management, RICS Registered Valuer - 2962.

The approach estimated the replacement cost of each building and componentising of significant parts with different useful lives and taking into account a range of factors. The unit rates could be supported by market evidence (Level 2 inputs), other inputs (such as estimates of residual value, useful life and asset condition) required extensive professional judgement and impacted significantly on the final determination of fair value.

As such, these assets have been valued using Level 3 inputs. There has been no change to the valuation process during the reporting period.

Roads

The roads asset class includes roads, defined as the trafficable portion of a road, between but not including the kerb and gutter. It also includes "other roads" assets including Bridges, Carparks, Kerb and Gutter and Traffic facilities.

The 'Cost Approach' using Level 3 inputs was used to value the road carriageway and other road infrastructure. Valuations for the road carriageway, comprising surface, pavement and formation were based primarily on unit rates derived from the Councils schedule of rates tender. Other inputs (such as estimated pattern of consumption, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value. Additionally due to

E2-1 Fair value measurement (continued)

limitations in the historical records of very long lived assets there is some uncertainty regarding the actual design, specifications and dimensions of some assets. There has been no change to the valuation process during the reporting period.

Footpaths

The 'Cost Approach' using Level 3 inputs was used to value footpaths. Valuation for the footpath was based primarily on unit rates derived from the Councils schedule of rates tender. Other inputs (such as estimated pattern of consumption, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value. Additionally due to limitations in the historical records of very long lived assets there some uncertainty regarding the actual design, specifications and dimensions of some assets. There has been no change to the valuation process during the reporting period.

Stormwater Drainage

Assets within this class comprise pits, pipes, open channels, headwalls and various types of water quality devices.

The 'Cost Approach' estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on linear metres of certain diameter pipes and prices per pit on similar could be supported from market evidence (Level 2) other inputs) such as estimates of pattern of consumption, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value.

Additionally due to limitations in the historical records of very long lived assets there is uncertainty regarding the actual design, specifications and dimensions of some assets. There has been no change to the valuation process during the reporting period.

Plant & Equipment, Office Equipment and Furniture & Fittings

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

- Plant and Equipment
- Trucks, tractors, ride on mowers, street sweepers, earthmoving equipment, buses and motor vehicles Office Equipment Refrigerators, electronic appliances, flat-screen monitors and computer equipment
- Furniture & Fittings Chairs, desks and display systems.

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

Other Open Space / Recreational Assets

Assets within this class comprise Soft Fall Surfaces, BBQs, Regional Sporting Facilities, Playgrounds and Seawalls. All assets in this class were valued in-house by experienced engineering & asset management staff. While some elements of gross replacement values could be supported from market evidence (Level 2 input) other inputs (such as estimates of pattern of consumption, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value. There has been no change to the valuation process during the reporting period.

E2-1 Fair value measurement (continued)

Library Books and Resources

Library Books are valued at cost but are disclosed at fair value in the notes. The carrying amount of these assets is assumed to approximate fair value due to the nature of the items. Council reviews the value of these assets against quoted prices for the gross current replacement cost of similar assets and by taking account of the pattern of consumption, estimated remaining useful life and the residual value. There has been no change to the valuation process during the reporting period.

Other Structures

This asset class comprises Mall Light, Shade Structure, Flag Pole, Planter Boxes and Garden Beds.

The cost approach has been utilised whereby the replacement cost was estimated for each asset by taking into account a range of factors. While some elements of gross replacement values could be supported from market evidence (Level 2 input) other inputs (such as estimates of pattern of consumption, residual value, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value. As such these assets were all classified as having been valued using Level 3 valuation inputs. There has been no change to the valuation process during the reporting period.

Other Assets

This asset class comprises other miscellaneous assets.

The cost approach has been utilised whereby the replacement cost was estimated for each asset by taking into account a range of factors. While some elements of gross replacement values could be supported from market evidence (Level 2 input) other inputs (such as estimates of pattern of consumption, residual value, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value. As such these assets were all classified as having been valued using Level 3 valuation inputs. There has been no change to the valuation process during the reporting period.

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E2-1 Fair value measurement (continued)

Significant unobservable valuation inputs used (for level 3 asset classes) and their relationship to fair value.

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

	Valuation technique/s	Unobservable inputs
Infrastructure, property, plant and equipment		
Buildings	Non-Specialised Buildings: Market Value Specialised Buildings: Depreciated replacement cost	* Gross replacement cost * Asset Condition * Remaining useful life
Community Land and Crown Land	Land values obtained from the NSW Valuer-General	* Price Per square metre
Operational Land	Market Value	* Price Per square metre
Footpaths	Unit rates per m2 or length	* Gross replacement cost * Asset Condition * Remaining useful life
Roads	Unit rates per m2 or length	* Gross replacement cost * Asset Condition * Remaining useful life
Stormwater Drainage	Unit rates per m2 or length	* Gross replacement cost * Asset Condition * Remaining useful life
Plant & Equipment	Historical Cost	* Gross replacement cost * Remaining useful life
Office Equipment	Historical Cost	* Gross replacement cost * Remaining useful life
Open Space & Recreation	Depreciated replacement cost	* Gross replacement cost * Asset Condition * Remaining useful life
Library Books	Historical Cost	* Gross replacement cost * Remaining useful life
Other Structures	Depreciated replacement cost	* Gross replacement cost * Asset Condition * Remaining useful life
Other Assets	Historical Cost	* Gross replacement cost* Remaining useful life

E2-1 Fair value measurement (continued)

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

	Build	inas	Lar	nd	Plant & eq	uimpent	Infrastr	ucture
\$ '000	2024	2023	2024	2023	2024	2023	2024	2023
Opening balance	222,988	169,594	407,737	370,918	8,580	8,017	603,981	499,809
Total gains or losses for the period	,							
Recognised in other comprehensive income	9,109	244	-	36,819	-	(80)	7,277	97,372
Other movements								
Purchases (GBV)	1,315	58,328	-	_	4,933	2,452	20,114	19,091
Disposals (WDV)	-	_	-	_	(444)	(42)	(2,835)	(3,370)
Depreciation and impairment	(4,872)	(5,178)	-	_	(2,520)	(1,767)	(12,979)	(8,921)
Closing balance	228,540	222,988	407,737	407,737	10,549	8,580	615,558	603,981

	Other asso	ets	Total		
\$ '000	2024	2023	2024	2023	
Opening balance	6,096	4,751	1,249,382	1,053,089	
Recognised in other comprehensive income	-	_	16,386	134,355	
Purchases (GBV)	221	1,685	26,583	81,556	
Disposals (WDV)	(25)	_	(3,304)	(3,412)	
Depreciation and impairment	(476)	(340)	(20,847)	(16,206)	
Closing balance	5,816	6,096	1,268,200	1,249,382	

Highest and best use

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

E3-1 Contingencies

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

LIABILITIES NOT RECOGNISED

1. Guarantees

(i) Defined benefit superannuation contribution plans

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

- Assets are not segregated within the sub-group according to the employees of each sponsoring employer.

- The contribution rates have been the same for all sponsoring employers. That is, contribution rates have not varied for each sponsoring employer according to the experience relating to the employees of that sponsoring employer.

- Benefits for employees of all sponsoring employers are determined according to the same formulae and without regard to the sponsoring employer.

- The same actuarial assumptions are currently used in respect of the employees of each sponsoring employer.

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

Description of the funding arrangements.

E3-1 Contingencies (continued)

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

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

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

* For 180 Point Members, Members, Employers are required to contribute 8.5% of salaries for the year ending 30 June 2024 (increasing to 9.0% in line with the increase in the Superannuation Guarantee) to these members' accumulation accounts, which are paid in addition to members' defined benefits.

The past service contribution for each Pooled Employer is a share of the total past service contributions of \$20.0 million for 1 January 2022 to 31 December 2024, apportioned according to each employer's share of the accrued liabilities as at 30 June 2023. These past service contributions are used to maintain the adequacy of the funding position for the accrued liabilities.

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

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

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

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

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

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2024 was \$319,242.95. The last valuation of the Scheme was performed by the Fund Actuary, Richard Boyfield FIAA as at 30 June 2023.

The amount of additional contributions included in the total employer contribution advised above is \$120,434.18. Council's expected contribution to the plan for the next annual reporting period is \$236,075.30.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2024 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	2,237.5	
Past Service Liabilities	2,141.9	104.5%
Vested Benefits	2,159.8	103.6%

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

The share of any funding surplus or deficit that can be attributed to Council is 1.20%.

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

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

Investment return	6% per annum
Salary inflation *	3.5% per annum

E3-1 Contingencies (continued)

Increase in CPI	3.5% per annum for FY 23/24
	2.5% per annum thereafter

* Plus promotional increases

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.

(ii) Statewide Limited

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

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

The future realisation and finalisation of claims incurred but not reported to 30/6/2024 may result in future liabilities or benefits as a result of past events that Council will be required to fund or share in respectively.

(iii) StateCover Limited

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

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

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

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

(iv) Other guarantees

Council has provided no other guarantees other than those listed above.

E3-1 Contingencies (continued)

2. Other liabilities

(i) Third party claims

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

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

(ii) Potential land acquisitions due to planning restrictions imposed by Council

Council has classified a number of privately owned land parcels as local open space or bushland.

As a result, where notified in writing by the various owners, Council will be required to purchase these land parcels.

At reporting date, reliable estimates as to the value of any potential liability (and subsequent land asset) from such potential acquisitions has not been possible.

ASSETS NOT RECOGNISED

(i) Land under roads

As permitted under AASB 1051, Council has elected not to bring to account land under roads that it owned or controlled up to and including 30/6/08.

(ii) Infringement notices/fines

Fines and penalty income, the result of Council issuing infringement notices is followed up and collected by the Infringement Processing Bureau.

Council's revenue recognition policy for such income is to account for it as revenue on receipt.

Accordingly, at year end, there is a potential asset due to Council representing issued but unpaid infringement notices.

Due to the limited information available on the status, value and duration of outstanding notices, Council is unable to determine the value of outstanding income.

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- F People and relationships
- F1 Related party disclosures
- F1-1 Key management personnel (KMP)

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

They included 12 councillors and five senior staff in FY2023/24:

- Councillors,
- General Manager, and
- Directors

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

\$ '000	2024	2023
Compensation:		
Short-term benefits	2,086	2,020
Post-employment benefits	136	115
Other long-term benefits	22	21
Total	2,244	2,156

Other transactions with KMP and their related parties

No other material transaction with the KMPs and their related parties occurred during the year.

F1-2 Councillor and Mayoral fees and associated expenses

\$ '000	2024	2023
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Mayoral fee	47	46
Councillors' fees	290	273
Other Councillors' expenses (including Mayor)	148	148
Total	485	467

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2023

Waverley Council | Notes to the Financial Statements 30 June 2024

2024

F2 Other relationships

F2-1 Audit fees

\$ '000

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

Auditors of the Council - NSW Auditor-General:

 (i) Audit and other assurance services Audit and review of financial statements Remuneration for audit and other assurance services 	<u> </u>	94 94
Total Auditor-General remuneration	138	94
Total audit fees	138	94

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G Other matters

G1-1 Statement of Cash Flows information

(a) Reconciliation of Operating Result

\$ '000	2024	2023
Net operating result from Income Statement	12,646	16,975
Add / (less) non-cash items:		
Depreciation and amortisation	21,001	16,466
(Gain) / loss on disposal of assets	3,265	4,894
Non-cash capital grants and contributions	(1,204)	_
Losses/(gains) recognised on fair value re-measurements through the P&L:		
 Investments classified as 'at fair value' or 'held for trading' 	(1,610)	(1,513)
 Investment property 	2,754	258
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	(4,312)	1,674
Increase / (decrease) in provision for impairment of receivables	(14)	(23)
(Increase) / decrease of other current assets	191	(235)
Increase / (decrease) in payables	1,263	1,011
Increase / (decrease) in accrued interest payable	(3)	(3)
Increase / (decrease) in other accrued expenses payable	(177)	(1,763)
Increase / (decrease) in other liabilities	4,883	3,267
Increase / (decrease) in contract liabilities	(1,194)	(1,282)
Increase / (decrease) in employee benefit provision	181	(143)
Net cash flows from operating activities	37,670	39,583

(b) Non-cash investing and financing activities

Developer contributions 'in kind'	1,204	
Total non-cash investing and financing activities	1,204	

G2-1 Commitments

Capital commitments (exclusive of GST)		
\$ '000	2024	2023
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Property, plant and equipment		
Buildings	4,861	2,682
Plant and equipment	227	2,829
Infrastructure	16,648	15,556
Total commitments	21,736	21,067
These expenditures are payable as follows:		
Later than one year and not later than 5 years	2,903	792
Within the next year	18,833	20,275
Total payable	21,736	21,067

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G3-1 Events occurring after the reporting date

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

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G4 Statement of developer contributions

G4-1 Summary of developer contributions

	Opening	Contributi	ons received during the yea	r	Interest and			Held as	Cumulative balance of internal
\$ '000	balance at 1 July 2023	Cash	Non-cash Land	Non-cash Other	investment income earned	Amounts expended	Internal borrowings	restricted asset at 30 June 2024	borrowings (to)/from
S7.12 levies – under a plan	3,389	5,494	_	-	151	(5,497)		3,537	_
Total S7.12 revenue under plans	3,389	5,494	-	-	151	(5,497)	-	3,537	-
S7.4 planning agreements	19,382	641	-	1,204	809	(3,222)	_	17,610	-
Total contributions	22,771	6,135	-	1,204	960	(8,719)	-	21,147	-

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

S7.12 Levies – under a plan

	Opening	Contributio	ons received during the year	r	Interest and			Held as	Cumulative balance of internal
\$ '000	balance at 1 July 2023	Cash	Non-cash Land	Non-cash Other	investment income earned	Amounts expended	Internal borrowings	restricted asset at 30 June 2024	borrowings (to)/from
S7.12 LEVIES – UNDER A PLAN									
Roads	3,389	5,494	-	-	151	(5,497)		3,537	
Total	3,389	5,494	-	-	151	(5,497)	-	3,537	-

G5 Statement of performance measures

G5-1 Statement of performance measures - consolidated results

	Amounts	Indicator		Indicators		Benchmark
\$ '000	2024	2024	2023	2022	2021	
1. Operating performance ratio						
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	480	0.31%	1.74%	(2.58)%	(3.43)%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	154,147					
2. Own source operating reven	ue ratio					
Total continuing operating revenue excluding all grants and contributions ¹ Total continuing operating revenue	<u>148,135</u> 170,722	86.77%	81.62%	78.25%	80.61%	> 60.00%
	170,722					
3. Unrestricted current ratio Current assets less all external restrictions Current liabilities less specific purpose liabilities	<u>94,440</u> 22,985	4.11x	5.51x	5.42x	5.51x	> 1.50x
 4. Debt service cover ratio Operating result before capital excluding interest and depreciation/impairment/amortisatio n¹ Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement) 	<u>21,542</u> 658	32.74x	24.41x	20.30x	18.18x	> 2.00x
5. Rates and annual charges outstanding percentage						
Rates and annual charges outstanding	4,655	6.31%	4 42%	4.75%	4.24%	< 5.00%
Rates and annual charges collectable	73,757	0.31/0	4.42 70	4.7070	4.2470	< 0.00%
6. Cash expense cover ratio						
Current year's cash and cash equivalents plus all term deposits Monthly payments from cash flow	95,645	8.35 months	9.64 months	8.89 months	12.40 months	> 3.00 months
of operating and financing activities	11,451	monuis	monuis	monuna	monuis	monuis

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

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

End of the audited financial statements

Ratio achieves benchmark

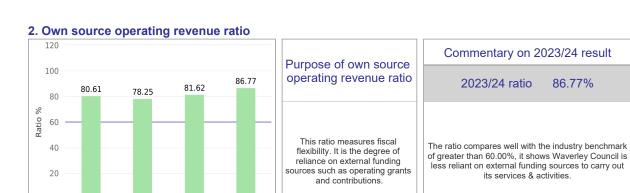
Ratio is outside benchmark

Н Additional Council disclosures (unaudited)

Statement of performance measures – consolidated results (graphs) H1-1



Source of benchmark: Code of Accounting Practice and Financial Reporting

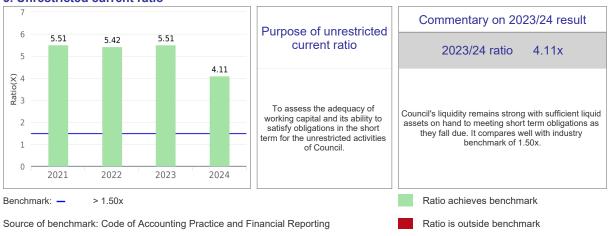


2021 > 60.00% Benchmark: -

Source of benchmark: Code of Accounting Practice and Financial Reporting

2023

2024



3. Unrestricted current ratio

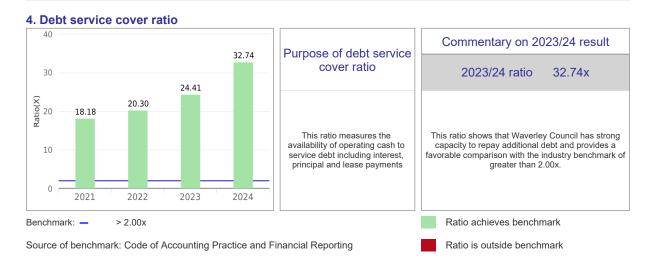
2022

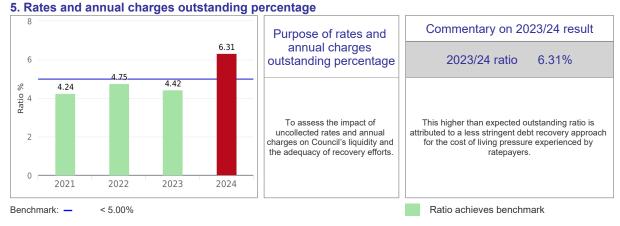
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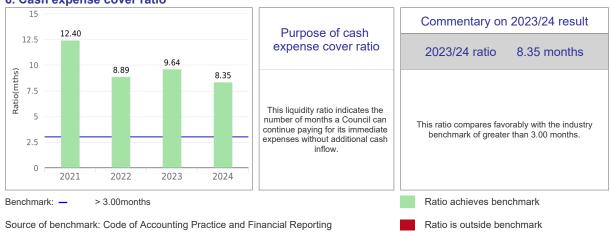
Ratio is outside benchmark

H1-1 Statement of performance measures – consolidated results (graphs) (continued)





Source of benchmark: Code of Accounting Practice and Financial Reporting



6. Cash expense cover ratio

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H1-2 Council information and contact details

Principal place of business:

Customer Service Centre, 55 Spring Street Bondi Junction

Contact details

PO Box 9 Bondi Junction NSW 1355

Telephone: 02 9083 8000

Officers

Emily Scott General Manager

Teena Su Responsible Accounting Officer

Richard Coelho Public Officer

Auditors The Audit Office of New South Wales Level 19, Darling Park Tower 2 201 Sussex Street Sydney NSW 2000

Other information

ABN: 12 502 583 608

Opening hours: 9:00am - 5:00pm Monday to Friday

Internet: www.waverley.nsw.gov.au Email: info@waverley.nsw.gov.au

Elected members

William Nemesh Mayor

Councillors

Cr Dov Frazer Cr Margaret Merten Cr Joshua Spicer Cr Keri Spooner Cr Michelle Stephenson Cr Lauren Townsend Cr Katherine Westwood Cr Ludovico Fabiano Cr Steven Lewis Cr Paula Masselos Cr Dominic Wy Kanak



INDEPENDENT AUDITOR'S REPORT

Report on the general purpose financial statements

Waverley Council

To the Councillors of Waverley Council

Opinion

I have audited the accompanying financial statements of Waverley Council (the Council), which comprise the Statement by Councillors and Management, the Income Statement and Statement of Comprehensive Income for the year ended 30 June 2024, the Statement of Financial Position as at 30 June 2024, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including material accounting policy information and other explanatory information.

In my opinion:

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act* 1993, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
 - have been prepared, in all material respects, in accordance with the requirements of this Division
 - are consistent with the Council's accounting records
 - present fairly, in all material respects, the financial position of the Council as at 30 June 2024, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

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

Basis for Opinion

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

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

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

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

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

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

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

Other Information

The Council's annual report for the year ended 30 June 2024 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the special purpose financial statements and 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 purpose financial statements and 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.

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

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

- · that the Council carried out its activities effectively, efficiently and economically
- on the Original Budget information included in the Income Statement, Statement of Cash Flows, and Note B5-1 'Material budget variations
- on the Special Schedules. A separate opinion has been provided on Special Schedule Permissible income for general rates
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.

/ Jan

Manuel Moncada

Director, Financial Audit Delegate of the Auditor-General for New South Wales

31 October 2024 SYDNEY

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Mr William Nemesh Mayor Waverley Council PO Box 9 Bondi Junction NSW 1355

 Contact:
 Manuel Moncada

 Phone no:
 02 9275 7333

 Our ref:
 R008-2124742775-7218

31 October 2024

Dear Mayor

Report on the Conduct of the Audit for the year ended 30 June 2024

Waverley Council

I have audited the general purpose financial statements (GPFS) of the Waverley Council (the Council) for the year ended 30 June 2024 as required by section 415 of the *Local Government Act 1993* (the Act).

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

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2024 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

INCOME STATEMENT

Operating result

	2024	2023	Variance
	\$m	\$m	%
Rates and annual charges revenue	70.3	67.8	3.7
Grants and contributions revenue	22.6	29.6	23.6
Operating result from continuing operations	12.6	17.0	25.9
Net operating result before capital grants and contributions	(3.9)	(1.2)	225

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Rates and annual charges revenue (\$70.3 million) increased by \$2.5 million (3.7 per cent) in 2023–24 due to rate peg increase of 3.7 %.

Grants and contributions revenue (\$22.6 million) decreased by \$7.0 million (23.6 %) in 2023–24 due to:

- decrease of \$3.2 million of grants received for child-care due to reclassification of the childcare benefit income to user charges and fees line
- receiving 85 per cent of the financial assistance grants for 2024–25 in advance (100 per cent in 2022–23)
- decrease of \$3.8 million of grants received for transport (other roads and bridges funding)
- increase of \$1.2 million of non-cash developer contributions received during the year.

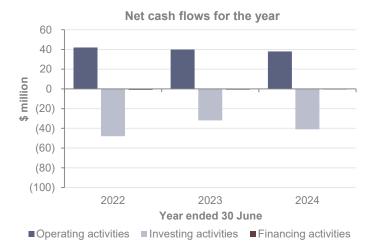
Council's operating result from continuing operations (\$12.6 million including depreciation, amortisation and impairment expense of \$21.0 million) was \$4.4 million lower than the 2022–23 result. This was primarily due to a combination of:

- increase in user charges and fees by \$9.4 million
- increase in employee benefits and on-cost by \$4.7 million
- increase in material and contracts by \$3.7 million
- increase in depreciation expense by \$4.5 million
- increase in other expenses by \$2.9 million.

The net operating result before capital grants and contributions (\$3.9 million deficit) was \$2.7 million lower than the 2022–23 result. This was due to lower grants and contributions provided for operating purposes revenues, higher employee benefits and materials and services expenses and expenses recognised for the fair value decrement on investment properties.

STATEMENT OF CASH FLOWS

- The Statement of Cash Flows illustrates the flow of cash and cash equivalents moving in and out of Council during the year and reveals that cash decreased by \$4.1 million to \$24.3 million at the close of the year.
- The decrease can be attributed to higher payments for acquisition of Infrastructure property plant and equipment during the year.



FINANCIAL POSITION

Cash and investments

Cash and investments	2024	2023	Commentary
	\$m	\$m	
Total cash, cash equivalents and investments	122.1	130.0	External restrictions include unspent specific purpose grants, developer contributions, domestic waste
Restricted and allocated cash, cash equivalents and investments:			management and stormwater management charges. Balances are internally allocated due to Council policy or decisions for forward plans including works program
External restrictions	43.0	45.8	
Internal allocations	67.3	74.5	

Debt

At 30 June 2024, Council had \$1.1 million in secured loans (\$1.6 million in 2022-23).

PERFORMANCE

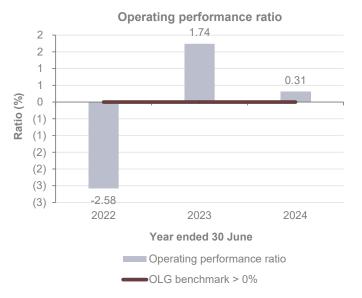
Performance measures

The following section provides an overview of the Council's performance against the performance measures and performance benchmarks set by the Office of Local Government (OLG) within the Department of Planning, Housing and Infrastructure.

Operating performance ratio

Council exceeded the benchmark for the current reporting period.

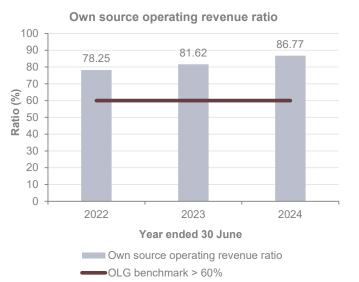
The 'operating performance ratio' measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by OLG is greater than 0 %.



Own source operating revenue ratio

Council exceeded the benchmark for the current reporting period.

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



Unrestricted current ratio

Council exceeded the benchmark for the current reporting period.

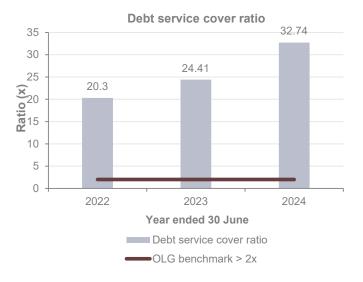
The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.

Unrestricted current ratio 6 5.51 5.42 5 4.11 4 Ratio (x) 3 2 1 0 2022 2023 2024 As at 30 June Unrestricted current ratio OLG benchmark > 1.5x

Debt service cover ratio

Council exceeded the benchmark for

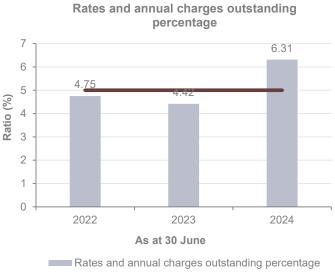
the current reporting period. The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than 2 times.



Rates and annual charges outstanding percentage

Council did not meet the benchmark for the current reporting period.

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

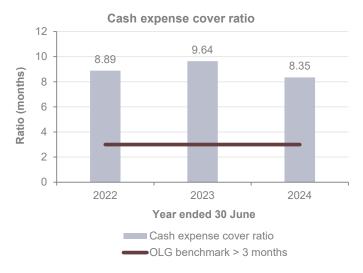


OLG benchmark < 5%

Cash expense cover ratio

Council exceeded the benchmark for the current reporting period.

This liquidity ratio indicates the number of months the council can continue paying for its immediate expenses without additional cash inflow. The benchmark set by OLG is greater than 3 months.



Infrastructure, property, plant and equipment renewals

Council renewed \$45.4 million of infrastructure, property, plant and equipment during the 2023–24 financial year. Renewals primarily consisted of roads, bridges, footpaths, other open space/recreational and other infrastructure assets. A further \$6.4 million was spent on new assets.

Legislative compliance

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

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

/ James

Manuel Moncada Director, Financial Audit

Delegate of the Auditor-General for New South Wales

SPECIAL PURPOSE FINANCIAL STATEMENTS for the year ended 30 June 2024

Waverley is a vibrant and resilient community. We take care of each other, our natural environment and local places. Our community is empowered to collaborate for a sustainable and connected Waverley for future generations.



Special Purpose Financial Statements for the year ended 30 June 2024

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Background

- i. These Special Purpose Financial Statements have been prepared for the use by both Council and the Office of Local Government in fulfilling their requirements under National Competition Policy.
- ii. The principle of competitive neutrality is based on the concept of a 'level playing field' between persons/entities competing in a market place, particularly between private and public sector competitors.

Essentially, the principle is that government businesses, whether Commonwealth, state or local, should operate without net competitive advantages over other businesses as a result of their public ownership.

iii. For Council, the principle of competitive neutrality and public reporting applies only to declared business activities.

These include **(a)** those activities classified by the Australian Bureau of Statistics as business activities being water supply, sewerage services, abattoirs, gas production and reticulation, and **(b)** those activities with a turnover of more than \$2 million that Council has formally declared as a business activity (defined as Category 1 activities).

iv. In preparing these financial statements for Council's self-classified Category 1 businesses and ABS-defined activities, councils must (a) adopt a corporatisation model and (b) apply full cost attribution including tax-equivalent regime payments and debt guarantee fees (where the business benefits from Council's borrowing position by comparison with commercial rates).

Waverley Council

Special Purpose Financial Statements for the year ended 30 June 2024

Statement by Councillors and Management

Statement by Councillors and Management made pursuant to the Local Government Code of Accounting Practice and Financial Reporting

The attached Special Purpose Financial Statements have been prepared in accordance with:

- the NSW Government Policy Statement 'Application of National Competition Policy to Local Government',
- the Division of Local Government Guidelines 'Pricing and Costing for Council Businesses A Guide to Competitive Neutrality',
- the Local Government Code of Accounting Practice and Financial Reporting.

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

- · present fairly the operating result and financial position for each of Council's declared business activities 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 29 October 2024.

William Nemesh Mayor 29 October 2024

Emily Scott General Manager 29 October 2024

Keri Spooner Deputy Mayor 29 October 2024

Teena Su Responsible Accounting Officer 29 October 2024

Waverley Council | Income Statement of Property | for the year ended 30 June 2024

Waverley Council

Income Statement of Property

for the year ended 30 June 2024

	2024	2023
\$ '000	Category 1	Category 1
Income from continuing operations		
User charges	2,621	2,509
Other income	3,613	3,183
Total income from continuing operations	6,234	5,692
Expenses from continuing operations		
Employee benefits and on-costs	609	599
Materials and services	742	677
Depreciation, amortisation and impairment	19	-
Other expenses	4,540	1,643
Total expenses from continuing operations	5,910	2,919
Surplus (deficit) from continuing operations before capital amounts	324	2,773
Surplus (deficit) from continuing operations after capital amounts	324	2,773
Surplus (deficit) from all operations before tax	324	2,773
Less: corporate taxation equivalent (25%) [based on result before capital]	(81)	(693)
Surplus (deficit) after tax	243	2,080
Plus accumulated surplus Plus adjustments for amounts unpaid:	114,744	115,121
– Corporate taxation equivalent	81	693
– Dividend paid	(2,945)	(3,150)
Closing accumulated surplus	112,123	114,744

Waverley Council | Income Statement of Commercial waste | for the year ended 30 June 2024

Waverley Council

Income Statement of Commercial waste

for the year ended 30 June 2024

	2024	2023
\$ '000	Category 1	Category 1
Income from continuing operations		
User charges	3,499	3,241
Total income from continuing operations	3,499	3,241
Expenses from continuing operations		
Employee benefits and on-costs	1,291	1,146
Materials and services	46	62
Other expenses	1,344	1,377
Total expenses from continuing operations	2,681	2,585
Surplus (deficit) from continuing operations before capital amounts	818	656
Surplus (deficit) from continuing operations after capital amounts	818	656
Surplus (deficit) from all operations before tax	818	656
Less: corporate taxation equivalent (25%) [based on result before capital]	(205)	(164)
Surplus (deficit) after tax	613	492
Plus accumulated surplus Plus adjustments for amounts unpaid:	(180)	(215)
– Corporate taxation equivalent Less:	205	164
– Dividend paid	(802)	(621)
Closing accumulated surplus/(deficit)	(164)	(180)

Waverley Council | Income Statement of Cemetery | for the year ended 30 June 2024

Waverley Council

Income Statement of Cemetery

for the year ended 30 June 2024

\$ '000	2024 Category 1	2023 Category 1
¢ 000	Category I	Category I
Income from continuing operations		
User charges	2,463	2,382
Interest and investment income	105	53
Other income		2
Total income from continuing operations	2,568	2,437
Expenses from continuing operations		
Employee benefits and on-costs	784	772
Materials and services	205	318
Depreciation, amortisation and impairment	70	54
Other expenses	411	364
Total expenses from continuing operations	1,470	1,508
Surplus (deficit) from continuing operations before capital amounts	1,098	929
Surplus (deficit) from continuing operations after capital amounts	1,098	929
Surplus (deficit) from all operations before tax	1,098	929
Less: corporate taxation equivalent (25%) [based on result before capital]	(275)	(232)
Surplus (deficit) after tax	823	697
Plus accumulated surplus	14,364	15,409
Plus adjustments for amounts unpaid:		
- Corporate taxation equivalent	275	232
Add:	4 000	(4.07.4)
 Subsidy paid/contribution to operations _ess: 	1,930	(1,974)
Closing accumulated surplus	17,392	14,364
Return on capital %	1.8%	1.5%
Subsidy from Council	1,526	1,643

Statement of Financial Position of Property

as at 30 June 2024

	2024	2023
\$ '000	Category 1	Category 1
ASSETS		
Current assets		
Receivables	240	262
Total current assets	240	262
Non-current assets		
Investment property	112,353	115,023
Total non-current assets	112,353	115,023
Total assets	112,593	115,285
LIABILITIES		
Current liabilities		
Payables	362	448
Employee benefit provisions	108	93
Total current liabilities	470	541
Total liabilities	470	541
Net assets	112,123	114,744
EQUITY		
	112,123	114,744
Accumulated surplus		

Waverley Council | Statement of Financial Position of Commercial waste | as at 30 June 2024

Waverley Council

Statement of Financial Position of Commercial waste as at 30 June 2024

	2024	2023	
\$ '000	Category 1	Category 1	
ASSETS			
Current assets			
Receivables	148	108	
Total current assets	148	108	
Total assets	148	108	
LIABILITIES			
Current liabilities			
Payables	119	109	
Employee benefit provisions	193	179	
Total current liabilities	312	288	
Total liabilities	312	288	
Net assets	(164)	(180)	
EQUITY			
Accumulated surplus	(164)	(180)	
Total equity	(164)	(180)	

Statement of Financial Position of Cemetery

as at 30 June 2024

	2023
Category 1	Category 1
2,920	1,841
2,920	1,841
61,012	63,968
61,012	63,968
63,932	65,809
42	29
142	138
184	167
184	167
63,748	65,642
17,392	14,364
46,356	51,278
	65,642
	2,920 2,920 61,012 61,012 63,932 42 142 184 184 63,748 17,392

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Note – Material accounting policy information

A statement summarising the supplemental accounting policies adopted in the preparation of the special purpose financial statements (SPFS) for National Competition Policy (NCP) reporting purposes follows.

These financial statements are SPFS prepared for use by Council and the Office of Local Government. For the purposes of these statements, the Council is a non-reporting not-for-profit entity.

The figures presented in these special purpose financial statements have been prepared in accordance with the recognition and measurement criteria of relevant Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Interpretations.

The disclosures in these special purpose financial statements have been prepared in accordance with the *Local Government Act 1993* (Act), the *Local Government (General) Regulation 2021* (Regulation) and the Local Government Code of Accounting Practice and Financial Reporting.

The statements are prepared on an accruals basis. They are based on historic costs and do not take into account changing money values or, except where specifically stated, fair value of non-current assets. Certain taxes and other costs, appropriately described, have been imputed for the purposes of the National Competition Policy.

The Statement of Financial Position includes notional assets/liabilities receivable from/payable to Council's general fund. These balances reflect a notional intra-entity funding arrangement with the declared business activities.

National Competition Policy

Council has adopted the principle of 'competitive neutrality' in its business activities as part of the National Competition Policy which is being applied throughout Australia at all levels of government. The framework for its application is set out in the June 1996 NSW Government Policy statement titled 'Application of National Competition Policy to Local Government'. *The Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality* issued by the Office of Local Government in July 1997 has also been adopted.

The pricing and costing guidelines outline the process for identifying and allocating costs to activities and provide a standard for disclosure requirements. These disclosures are reflected in Council's pricing and/or financial reporting systems and include taxation equivalents, Council subsidies, and returns on investments (rate of return and dividends paid).

Declared business activities

In accordance with Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality, Council has declared that the following are to be considered as business activities:

Category 1

(where gross operating turnover is over \$2 million)

a. Waverley Council Property Services

Comprising the whole of the operations and assets of the property services, commercial properties controlled by Waverley Council.

b. Waverley Council Trade Waste Services

Comprising the whole of the operations and assets of the commercial waste services which service the area of Waverley. This service collects and disposes of waste collected from commercial premises.

a. Waverley & South Head Cemeteries

Comprising the whole of the operations and assets of both the Waverley & South Head Cemeteries.

This business operates from offices located at Waverley Cemetery dealing with maintenance, sales and burials.

Taxation equivalent charges

Council is liable to pay various taxes and financial duties. Where this is the case, they are disclosed as a cost of operations just like all other costs.

However, where Council does not pay some taxes which are generally paid by private sector businesses, such as income tax, these equivalent tax payments have been applied to all Council-nominated business activities and are reflected in Special Purpose Finanncial Statements.

For the purposes of disclosing comparative information relevant to the private sector equivalent, the following taxation equivalents have been applied to all Council-nominated business activities (this does not include Council's non-business activities):

continued on next page ...

Note - Material accounting policy information (continued)

Notional rate applied (%)

Corporate income tax rate - 25%

Land tax – the first \$1,075,000 of combined land values attracts **0%**. For the combined land values in excess of \$1,075,000 up to \$6,571,000 the rate is **1.6% + \$100**. For the remaining combined land value that exceeds \$6,571,000 a premium marginal rate of **2.0%** applies.

Payroll tax – 5.45% on the value of taxable salaries and wages in excess of \$1,200,000.

Income tax

An income tax equivalent has been applied on the profits of the business activities.

Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account in terms of assessing the rate of return required on capital invested.

Accordingly, the return on capital invested is set at a pre-tax level - gain/(loss) from ordinary activities before capital amounts, as would be applied by a private sector competitor. That is, it should include a provision equivalent to the corporate income tax rate, currently 25%.

Income tax is only applied where a gain/ (loss) from ordinary activities before capital amounts has been achieved.

Since the taxation equivalent is notional – that is, it is payable to Council as the 'owner' of business operations - it represents an internal payment and has no effect on the operations of the Council. Accordingly, there is no need for disclosure of internal charges in the SPFS.

The rate applied of 25% is the equivalent company tax rate prevalent at reporting date. No adjustments have been made for variations that have occurred during the year.

Local government rates and charges

A calculation of the equivalent rates and charges for all Category 1 businesses has been applied to all assets owned, or exclusively used by the business activity.

Loan and debt guarantee fees

The debt guarantee fee is designed to ensure that Council business activities face 'true' commercial borrowing costs in line with private sector competitors. In order to calculate a debt guarantee fee, Council has determined what the differential borrowing rate would have been between the commercial rate and Council's borrowing rate for its business activities.

(i) Subsidies

Government policy requires that subsidies provided to customers, and the funding of those subsidies, must be explicitly disclosed.

Subsidies occur when Council provides services on a less-than-cost-recovery basis. This option is exercised on a range of services in order for Council to meet its community service obligations.

Accordingly, 'subsidies disclosed' (in relation to National Competition Policy) represents the difference between revenue generated from 'rate of return' pricing and revenue generated from prices set by Council in any given financial year.

The overall effect of subsidies is contained within the Income Statement of each reported business activity.

(ii) Return on investments (rate of return)

The NCP policy statement requires that councils with Category 1 businesses 'would be expected to generate a return on capital funds employed that is comparable to rates of return for private businesses operating in a similar field'.

Funds are subsequently available for meeting commitments or financing future investment strategies. The rate of return is disclosed for each of Council's business activities on the Income Statement.

The rate of return is calculated as follows:

Note - Material accounting policy information (continued)

Operating result before capital income + interest expense

Written down value of I,PP&E as at 30 June

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 4.31% at 30/6/24.

Commercial Waste and Property services do not hold any I,PP&E asset, hence there is no calculation on the rate of return.

(iii) Dividends

Council is not required to pay dividends to either itself (as owner of a range of businesses) or to any external entities.

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INDEPENDENT AUDITOR'S REPORT

Report on the special purpose financial statements

Waverley Council

To the Councillors of Waverley Council

Opinion

I have audited the accompanying special purpose financial statements (the financial statements) of Waverley Council's (the Council) Declared Business Activities, which comprise the Statement by Councillors and Management, the Income Statement of each Declared Business Activity for the year ended 30 June 2024, the Statement of Financial Position of each Declared Business Activity as at 30 June 2024 and the Material accounting policy information note.

The Declared Business Activities of the Council are:

- Property
- Commercial Waste
- Cemetery

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's declared Business Activities as at 30 June 2024, and their financial performance for the year then ended, in accordance with the Australian Accounting Standards described in the Material accounting policy information note and the Local Government Code of Accounting Practice and Financial Reporting 2023–24 (LG Code).

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 the auditor of councils
- precluding the Auditor-General from providing non-audit services.

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

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I believe 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 Material accounting policy information note to the financial statements which describes the basis of accounting. The financial statements have been prepared for the purpose of fulfilling the Council's financial reporting responsibilities under the LG Code. As a result, the financial statements may not be suitable for another purpose.

Other Information

The Council's annual report for the year ended 30 June 2024 includes other information in addition to the 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 general purpose financial statements and 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 general purpose financial statements and 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 and for determining that the accounting policies, described in the Material accounting policy information note to the financial statements, are appropriate to meet the requirements in the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

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

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

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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 financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.

Jens

Manuel Moncada

Director, Financial Audit Delegate of the Auditor-General for New South Wales

31 October 2024 SYDNEY

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SPECIAL SCHEDULES for the year ended 30 June 2024

Waverley is a vibrant and resilient community. We take care of each other, our natural environment and local places. Our community is empowered to collaborate for a sustainable and connected Waverley for future generations.



Special Schedules for the year ended 30 June 2024

Contents	Page
Special Schedules:	
Permissible income for general rates	3
Report on infrastructure assets as at 30 June 2024	7

Permissible income for general rates

¢ 1000	Nata	Calculation 2023/24	Calculation
\$ '000	Notes	2023/24	2024/25
Notional general income calculation ¹			
Last year notional general income yield	а	48,974	50,865
Plus or minus adjustments ²	b	(4)	(86)
Notional general income	c = a + b	48,970	50,779
Permissible income calculation			
Rate peg percentage	d	3.70%	5.00%
Plus rate peg amount ³	f = d x (c + e)	1,812	2,539
Sub-total	g = (c + e + f)	50,782	53,318
Plus (or minus) last year's carry forward total	h	32	(51)
Sub-total	j = (h + i)	32	(51)
Total permissible income	k = g + j	50,814	53,267
Less notional general income yield	I	50,865	53,314
Catch-up or (excess) result	m = k - I	(51)	(47)
Plus income lost due to valuation objections claimed ⁴	n		6
Carry forward to next year 6	p = m + n + o	(51)	(41)

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.

Waverley Council | Permissible income for general rates | for the year ended 30 June 2024



INDEPENDENT AUDITOR'S REPORT

Special Schedule – Permissible income for general rates

Waverley Council

To the Councillors of Waverley Council

Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Waverley Council (the Council) for the year ending 30 June 2025.

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 2023–24 (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.

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Waverley Council | Permissible income for general rates | for the year ended 30 June 2024

Other Information

The Council's annual report for the year ended 30 June 2024 includes other information in addition to the Schedule and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements, special purpose financial statements and Special Schedule 'Report on infrastructure assets as at 30 June 2024.

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Schedule

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

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

Auditor's Responsibilities for the Audit of the Schedule

My objectives are to:

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

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

A description of my responsibilities for the audit of the Schedule is located at the Auditing and Assurance Standards Board website at: <u>www.auasb.gov.au/auditors</u> responsibilities/ar8.pdf. The description forms part of my auditor's report.

Waverley Council | Permissible income for general rates | for the year ended 30 June 2024

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.

Kand

Manuel Moncada

Director, Financial Audit Delegate of the Auditor-General for New South Wales

31 October 2024 SYDNEY

OFFICIAL

Report on infrastructure assets as at 30 June 2024

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard	agreed level of service set by	2023/24 Required maintenance a	2023/24 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets		ition as a eplacem		age of
	,	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	1	2	3	4	5
Buildings	Buildings	3,245	3,245	5,906	6,327	228,539	311,621	33.3%	33.0%	28.0%	5.5%	0.2%
.	Sub-total	3,245	3,245	5,906	6,327	228,539	311,621	33.3%	33.0%	28.0%	5.5%	0.2%
Other structure	es Other structures	619	242	43	78	23,927	33,474	52.0%	10.7%	26.8%	10.4%	0.1%
	Sub-total	619	242	43	78	23,927	33,474	52.0%	10.7%	26.8%	10.4%	0.1%
Roads	Sealed roads	379	379	1,475	1,366	202,828	359,594	6.1%	22.1%	71.3%	0.5%	0.0%
	Footpaths	600	27	5,388	5,252	58,401	85,602	12.9%	66.9%	16.2%	4.0%	0.0%
	Other road assets	71	_	3,696	3,707	28,874	38,103	46.2%	36.5%	16.3%	1.0%	0.0%
	Kerb and Gutter	1,046	765	_	-	83,404	119,951	26.0%	44.1%	25.3%	4.5%	0.1%
	Sub-total	2,096	1,171	10,559	10,325	373,507	603,250	13.6%	33.7%	50.9%	1.8%	0.0%
Stormwater	Stormwater drainage	_	_	637	463	23,473	30,554	29.0%	65.5%	5.5%	0.0%	0.0%
drainage	Stormwater Conduits	359	_	_	_	69,595	99,600	11.9%	68.9%	18.0%	0.8%	0.4%
	Sub-total	359	-	637	463	93,068	130,154	15.9%	68.1%	15.1%	0.6%	0.3%
Open space / recreational	Open Space & Recreational Assets	3,386	343	8,507	8,678	125,057	196,784	26.9%	23.9%	40.2%	8.7%	0.3%
assets	Sub-total	3,386	343	8,507	8,678	125,057	196,784	26.9%	23.9%	40.2%	8.7%	0.3%
	Total – all assets	9,705	5,001	25,652	25,871	844,098	1,275,283	21.7%	34.9%	39.3%	3.9%	0.2%

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

Infrastructure asset condition assessment 'key'

- 1 Excellent/very good No work required (normal maintenance)
- 2 Good

Only minor maintenance work required

3 Satisfactory Maintenance work required

Explanation of the two estimated costs:

Estimated Cost to Agreed Level of Service:

continued on next page ...

4 Poor 5 Very poor Renewal required Urgent renewal/upgrading required

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Report on infrastructure assets as at 30 June 2024 (continued)

- This cost indicates bringing Council assets that have reached the intervention level agreed by the community to an agreed condition. This condition varies with each asset class and subclass.
- Council has a range of asset condition service levels that are agreed upon., e.g. road assets to be 80% in conditions 1 & 2 with the remainder across conditions 3, 4 & 5.
- This cost provides a meaningful snapshot of the proportion of outstanding renewal works compared to the total suite of assets that the Council has under its care and stewardship.
- Cost to Agreed Level of Service is different from Cost to Satisfactory as it is a measure that does not set a minimum condition standard of 3. Allowing assets to be more accurately represented through their asset lifecycles, whilst reporting on the cost to meet the "Agreed Levels of Service".

Estimated Cost to Satisfactory Standard

- The level of satisfactory condition is set at condition 3 for all asset classes. This requires all assets to be strictly maintained at a level of condition 3 and above.
- In determining the cost, Council estimates the amount required to be spent on existing infrastructure only. We take the replacement value of Condition 4 & 5 assets back to Condition 3 or "Satisfactory", e. the expected cost to bring the assets up to Condition 3.
- This cost does not take into account the cost to bring assets back to conditions 1 and 2. Utilising asset condition valuation percentages, we estimate the cost to match the minimum condition of 3.

Report on infrastructure assets as at 30 June 2024

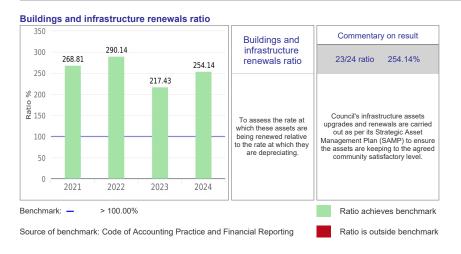
Infrastructure asset performance indicators (consolidated) *

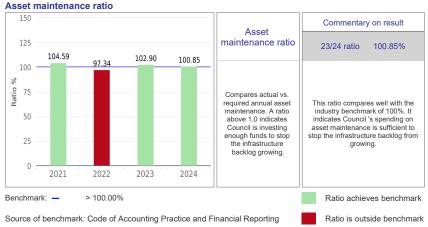
	Amounts	Indicator		Indicators		Benchmark
\$ '000	2024	2024	2023	2022	2021	Denchinar
Buildings and infrastructure renewals	ratio					
Asset renewals ¹	45,367					
Depreciation, amortisation and impairment	17,851	254.14%	217.43%	290.14%	268.81%	> 100.00%
Infrastructure backlog ratio						
Estimated cost to bring assets to a satisfactory standard	9,705	1.07%	1.09%	1.61%	1.09%	< 2.00%
Net carrying amount of infrastructure assets	906,862	1.07 %	1.09%	1.0170	1.09%	< 2.00%
Asset maintenance ratio						
Actual asset maintenance Required asset maintenance	<u>25,871</u> 25,652	100.85%	102.90%	97.34%	104.59%	> 100.00%
Cost to bring assets to agreed service	level					
Estimated cost to bring assets to an agreed service level set by		0.39%	0.33%	0.27%	0.25%	
Council Gross replacement cost	5,001					
Gluss replacement COSt	1,275,283					

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

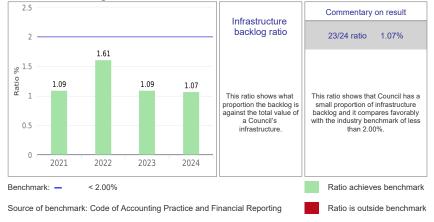
(1) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.

Report on infrastructure assets as at 30 June 2024

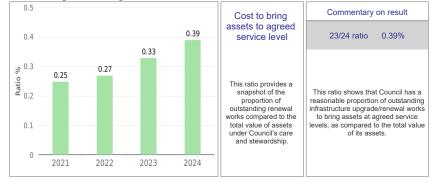




Infrastructure backlog ratio



Cost to bring assets to agreed service level



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