



New South Wales Government
Independent Planning Commission

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INDEPENDENT PLANNING COMMISSION
OFFICE OF THE INDEPENDENT PLANNING COMMISSION

ANNUAL REPORT 2022-2023

October 2023



Acknowledgement of Country

The Independent Planning Commission acknowledges and pays respect to all the Traditional Custodians and their Nations of NSW. The Commission recognises and acknowledges that the Traditional Custodians have a deep cultural, social, environmental, spiritual, and economic connection to their lands and waters.



The Hon Paul Scully MP
Minister for Planning and Public Spaces
Parliament House
Sydney NSW 2000

Dear Minister

I am pleased to submit the following documents to you for the 2022-2023 reporting period:

- an annual report on the operations of the Independent Planning Commission under clause 7(1) of Schedule 2 to the *Environmental Planning and Assessment Act 1979*; and
- an annual report on the operations of the Office of the Independent Planning Commission in accordance with Division 7.3 of the *Government Sector Finance Act 2018* and *NSW Treasury Policy and Guidelines – Annual Reporting Requirements TPG23-10*.

I note that the new annual reporting requirements under TPG23-10 apply only to the Office of the Independent Planning Commission – and not to the Independent Planning Commission.

I would like to record my appreciation for the contributions of my fellow Commissioners, especially the outgoing Deputy Chairs of the Commission, Peter Duncan AM and Dianne Leeson; the Office of the Independent Planning Commission in supporting the Commission; the Departments and Agencies that supply material for the Commission, especially the Department of Planning and Environment; and the individuals, professional and industry bodies, and community groups that are major stakeholders and who provide important feedback; and those who make submissions and presentations to the Commission.

I would also like to record my appreciation for the service to the Commission and the State of the late Professor Chris Fell AO who died last December in the course of carrying out his duties as the Chair of a Commission Panel.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Mary O'Kane', with a long horizontal flourish extending to the right.

Mary O'Kane

Chair, Independent Planning Commission
Agency Head, Office of the Independent Planning Commission
20 October 2023

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1. Independent Planning Commission

The Independent Planning Commission of NSW (the Commission) was established under the Environmental Planning and Assessment Act 1979 (EP&A Act) on 1 March 2018 as a consent authority for state significant development in New South Wales.

1.1 Who we are

The Independent Planning Commission (the **Commission**) is an independent NSW government agency, the primary function of which is to be a consent authority for state significant development in NSW.

The Commission operates independently of other government departments, including the NSW Department of Planning and Environment (the Department), and has an important role to play in building community confidence in the decision-making processes for major development and land-use planning state-wide.

The Commission is not subject to the direction or control of the Minister for Planning and Public Spaces (the **Minister**) or any other government agency, except in relation to procedural matters as set out under the EP&A Act and in the Minister’s Statement of Expectations.

The Commission’s Strategic Plan 2020-23 sets out its role, functions, values and performance measures and guides the Commission in its operations.

The Office of the Independent Planning Commission NSW (**OIPC**) was established as a separate agency under the *Government Sector Employment Act 2013 (GSE Act)* on 1 July 2020. The OIPC provides professional and technical support to the Commission and its members and is the main point of contact for the public and other Government agencies. It coordinates and facilitates the Commission’s decision-making processes and aims to provide efficient, transparent, and high-performing support services.

Please see the separate second section of this combined report for more information about the OIPC.

1.1.1 Purpose and values

The purpose of the Commission is to provide high quality determinations and advice that meet the Objects of the EP&A Act and build and maintain trust in the NSW planning system.

The Commission’s values are reflected in the way its members and staff act and carry out their duties.

Independence	Commissioners are independent and objective in the decisions they make and advice they provide. The Commission and the OIPC are separate from other government departments and agencies.
Integrity	Our processes are undertaken with a high degree of openness and transparency and in line with ethical conduct.
Engagement	We encourage and facilitate stakeholder participation in decision-making processes and in providing feedback on our policies and procedures.
Quality	The Commission makes fair, timely and robust decisions, and instils a work culture of excellence and continuous improvement.
Timeliness	The Commission delivers timely determinations within the legislative and Government policy framework to serve the people of NSW.

1.2 What we do

1.2.1 Key functions

The key functions of the Commission are to:

- determine State significant development applications where there is significant opposition from the community (50 or more unique public objections); where a local Council objects to the application; or where the applicant has made a political donation
- conduct public hearings for development applications and other planning and development matters
- provide independent expert advice on any planning matter (but not development applications), when requested by the Minister or the Planning Secretary.

1.2.2 Heritage advice

Under the *Heritage Act 1977*, the Minister responsible for heritage can seek an independent review by the Commission of a proposed listing of an item on the State's Heritage Register. The Commission's advice is not binding on the Minister.

1.2.3 What we don't do

The Commission does not:

- make policy. The Commission has no policy-making function, and the scope of its decision-making is bound by legislation and guided by government policy
- consider things that are not in its remit as defined in the EP&A Act. The Commission must only consider issues that fall under the mandatory or relevant considerations in the Act
- consider the reputation of an applicant or whether they are a 'fit and proper person'. The Commission's determination only relates to the proposed use of the relevant land
- undertake whole of government assessments of State significant development applications. This is done by the Planning Secretary on behalf of the Commission.

1.3 Commission structure and members

1.3.1 Constitution of the Commission

Members of the Commission are appointed by the Minister. Members are initially appointed for terms of up to three years and cannot serve more than six years in total.

1.3.2 Managing conflicts

The Commission maintains a high standard of conflict of interest disclosure in general and in reference to specific cases when they are considered by a Commission panel. Full details of the Commission's conflict of interest policies and procedures are provided on the Commission's website.

1.3.3 Commissioner meetings

Commission members meet quarterly to discuss lessons learned from recent cases and planning issues and policies relevant to their work. Briefings on policy developments and training on specialised aspects of the Commission's operations are also provided at these meetings.

1.3.4 Members of the Commission

In the reporting period, eight Commissioners concluded their term with the Commission (including one by reason of death), and eight Commissioners were appointed. As at 30 June 2023, there were 25 Commissioners, 48% of whom are female. See Appendix 3.3 for more information on Commissioners.

Commissioners who served between 1 July 2022 and 30 June 2023

Commissioner	Term commencement
Professor Mary O’Kane AC, Chair	1 February 2018
Mr Terry Bailey	4 May 2021
Professor Snow Barlow	1 October 2017
Mr Soo-Tee Cheong OAM	19 July 2022 ¹
Professor Alice Clark	1 October 2017
Dr Sheridan Coakes	4 May 2021
Mr Peter Cochrane	1 August 2017
Mr Peter Duncan AM	1 August 2017
Dr Bronwyn Evans AM	20 February 2023
Professor Chris Fell AO	26 July 2018 (to 8 December 2022)
Ms Juliet Grant	4 May 2021
Mr Ken Kanofski	20 February 2023
Ms Dianne Leeson	1 August 2017
Ms Wendy Lewin	26 July 2018
Professor Helen Lochhead	1 August 2017
Professor Richard Mackay AM	1 August 2017
Mr Tony McAvoy SC	4 May 2021
Ms Alison McCabe	20 February 2023
Professor Neal Menzies	17 July 2022
Ms Janett Milligan	20 February 2023
Mr Andrew Mills	20 February 2023
Mr Adrian Pilton	26 July 2018
Ms Clare Sykes	19 July 2022
Ms Annelise Tuor	1 August 2017
Dr Peter Williams	1 August 2017
Mr Chris Wilson	26 July 2018

¹ Commissioner Cheong has also served a previous, non-contiguous, term as a member of the Commission from 1 November 2017 to 31 October 2020.

1.4 Mining and Petroleum Gateway Panel

The Mining and Petroleum Gateway Panel is a subcommittee of the Independent Planning Commission and is appointed by the Chair of the Commission. It was established under Division 5 of the then *State Environmental Planning Policy (Mining, Petroleum Production and Extractive Industries) 2007* on 4 October 2013 and became a subcommittee of the Commission in 2018.

The Mining and Petroleum Gateway Panel is responsible for the expert assessment of mining and petroleum proposals located on strategic agricultural land.

1.4.1 Functions of the Gateway Panel

All new NSW mining and petroleum proposals located on strategic agricultural land must be issued a Gateway Certificate in order to proceed to the development application stage. Gateway Panel members carry out assessments of mining and petroleum proposals against a range of criteria relating to potential agricultural and water impacts.

A Gateway Certificate may include recommendations for better management of the impacts of a proposal or for further studies to be undertaken during the development application stage.

The Gateway Panel has the following functions:

- determine applications for gateway certificates
- provide advice to the consent authority in relation to applications for development consent
- provide advice to the Minister or the Planning Secretary in relation to applications for development consent
- provide advice to the Planning Secretary in relation to the preparation of environmental assessment requirements
- and such other functions as may be imposed or conferred on the Panel by any other law.

As a subcommittee of the Commission, the Gateway Panel is supported in the exercise of its functions by the Office of the Independent Planning Commission.

1.4.2 Members of the Gateway Panel

Members of the Mining and Petroleum Gateway Panel (as at 30 June 2023)

Gateway Panel Member	Key area of expertise
Professor Neal Menzies (Chair)	Agriculture and soil science
Professor Ian Anderson	Agriculture and soil science
Dr Clinton Foster PSM	Petroleum Geology and Exploration
Mr Hugh Middlemis	Hydrogeology
Dr Catherine Moore	Hydrogeology
Dr Glen Walker	Hydrogeology

1.5 Commission cases

In 2022-23, the Commission worked on a total of 24 cases. Of those 24 cases, 23 were completed in the 2022-23 reporting period and one carried through into the 2023-24 reporting period.

The completed cases comprised:

- 16 development applications for determination, including four for which public hearings were conducted
- 7 requests for advice on planning proposals and other planning-related matters, including one public hearing.

The Commission conducted public hearings at the Minister's request in the 2022-23 reporting period for five matters: Mount Pleasant Optimisation Project, Glendell Continued Operations Project, McPhillamys Gold Project, Bowdens Silver Project and the planning proposal to reduce the number of days of non-hosted short-term rental accommodation in parts of the Byron Shire.

1.5.1 Types of cases

The Commission determined applications for a range of development types in 2022-23:

- 5 resources (mining) cases
- 4 commercial development cases
- 3 urban development cases
- 2 hospitals and health clinic development cases
- 1 school development case
- 1 infrastructure case.

See Appendix 3.3 for more detail.

1.5.2 Public hearings and meetings

Under the EP&A Act, the Minister may formally ask the Commission to hold a public hearing in relation to a development application or any other planning matter at any time. When the Commission is directed to hold a public hearing into an SSD application for which it is the consent authority, merit appeal rights in respect of that application are no longer available.

When determining other SSD applications, the Commission is not required to hold its own public meeting; however, the Commission may elect to do so as community participation is considered to be integral to the decision-making processes for complex and contentious state significant development.

The Commission held two electronic public hearings and four electronic public meetings in 2022-23, with the balance of three public hearings and one public meeting conducted as in-person events in the locality of the development/proposal under consideration.

The design and delivery of the format for these events has been informed by qualitative surveys of participants across previous public hearings and meetings. These evaluations assist the Commission as it continues to encourage and promote participation in its decision-making processes.

1.6 Minister's Statement of Expectations

The Minister's Statement of Expectations for the period from 1 July 2022 to 30 June 2024 sets out key performance indicators to ensure ongoing timeliness and quality of the Commission's decisions.

In setting these timeframes, the Minister has acknowledged the Department also has an obligation to ensure the Commission is made aware of upcoming matters, provide adequate assessment documentation, and respond to information requests in a timely manner, in accordance with the Memorandum of Understanding between the Department and the Commission.

1.6.1 Timing exclusions

The Minister's Statement of Expectations requires case processing times to be reported as a 12-month rolling average – "*excluding any time where the Commission has requested further information from the Department or the Applicant*".

The period between 20 December 2022 and 26 January 2023 was also excluded from the determination timeframes set out in the Minister's Statement of Expectations. This exclusion recognises that it is difficult for stakeholders to participate in the Commission's community consultation process during this timeframe because many stakeholders are away during the Christmas/New Year school holiday period.

1.6.2 State significant development determinations

During the 2022-23 reporting period the Commission was expected to meet the following timeframes for determination (counted from the date that the Commission receives the Department's Assessment Report):

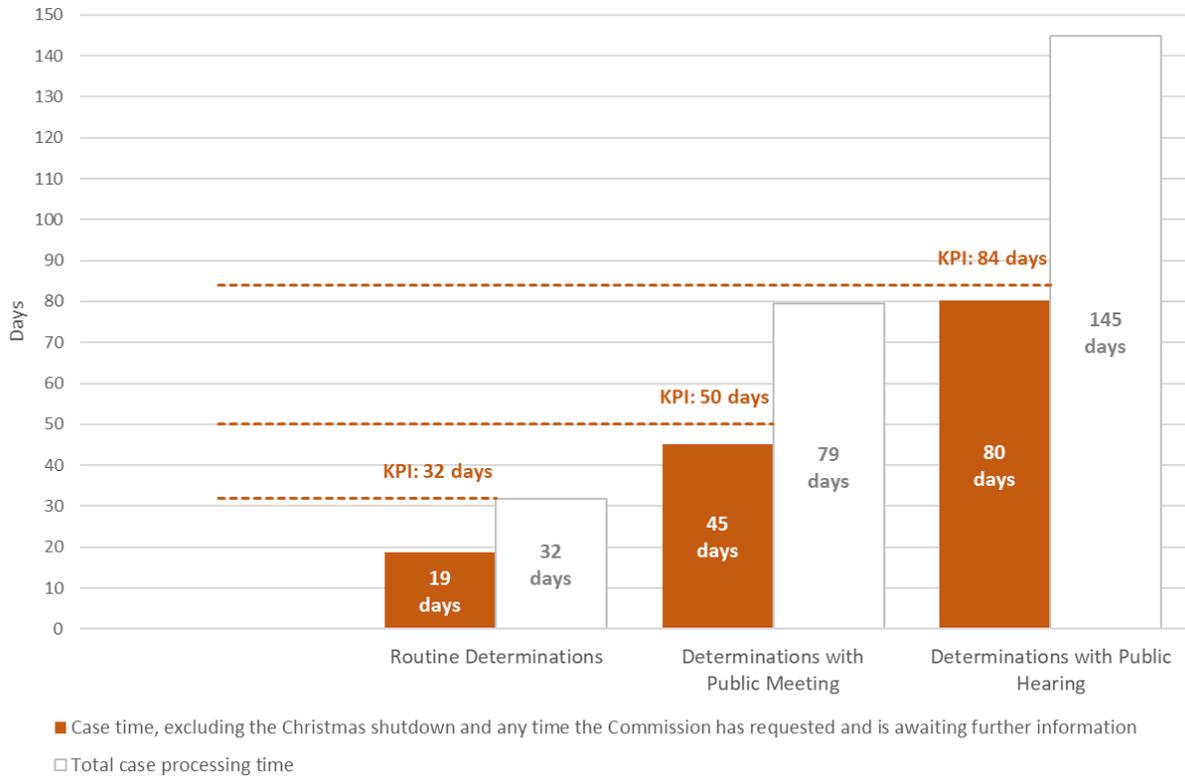
- 32 calendar days for routine determinations (no public meeting or hearing) and modifications with political donations
- 50 calendar days for determinations subject to a public meeting
- 12 weeks (84 calendar days) for determinations subject to a public hearing.

In 2022-23, the Commission met the stipulated timeframes. It completed:

- 7 routine determinations (with no public hearing or meeting) in an average of 19 days (32 days without timing exclusions)
- 5 determinations subject to a public meeting in an average of 45 days (79 days without timing exclusions)
- 4 determinations subject to a public hearing in an average of 80 days (145 days without timing exclusions).

The figure overleaf shows the Commission's processing times for each determination category as a 12-month rolling average.

IPC case processing times (determinations) July 2022 - June 2023



1.6.3 Gateway and Rezoning Reviews

When undertaking Gateway and Rezoning Reviews, the Commission is expected to provide its advice to the Planning Secretary within 5 weeks (35 calendar days) including any meetings and preparation of the advice, unless otherwise agreed with the Planning Secretary. This timeframe excludes time where the Commission has requested and is awaiting further information from the Department, the local council or a proponent.

The Commission completed six requests for advice in 2022-23 in an average processing time of 25 days². The Commission also completed an additional request for advice that was subject to a public hearing.

More information about requests for advice completed by the Commission in 2022-23 can be found at Appendix 3.3.

1.6.4 Mining and Petroleum Gateway Panel

Timeframes for processing Mining and Petroleum Gateway Certificates are specified in the *State Environmental Planning Policy (Resources and Energy) 2021*.

There was one application received for a Gateway Certificate in 2022-23, which falls to be determined in the 2023-24 reporting period.

² This does not include the advice provided in respect of the Byron Shire Council short term rental accommodation matter, which is sui generis as an advice matter for which a public hearing was required to be carried out.

1.6.5 Qualitative performance

In line with the Minister's Statement of Expectations, the Commission monitors its performance from a qualitative perspective, including consideration of stakeholder feedback about its independence, transparency, and accessibility.

In 2022-23, the Commission undertook evaluations with participants in three public hearings: McPhillamys Gold Project, Bowdens Silver and Byron Shire Short Term Rental Accommodation Planning Proposal. The Commission received a total of 40 survey responses from 234 speakers.

In relation to the Commission's qualitative indicators, on average across the surveys:

- 88% agreed or strongly agreed (and a further 2% neither agreed nor disagreed) that the Commission has processes that they could follow and understand
- 73% agreed or strongly agreed (and a further 10% neither agreed nor disagreed) that the Commission provided easy-to-find information on its website
- 81% of survey participants agreed or strongly agreed (and a further 10% neither agreed nor disagreed) that the Commission made them feel respected
- 77% agreed or strongly agreed (and a further 9% neither agreed nor disagreed) that the Commission provided opportunities for community members to have input
- 45% agreed or strongly agreed (and a further 32% neither agreed nor disagreed) that the Commission explained how this input would be used
- 48% agreed or strongly agreed (and a further 43% neither agreed nor disagreed) that the Commission has processes that are transparent
- 41% agreed or strongly agreed (and a further 34% neither agreed nor disagreed) that the Commission has discussions with stakeholders that are transparent
- 31% agreed or strongly agreed (and a further 42% neither agreed nor disagreed) that the Commission deals with conflicts of interest transparently
- 40% agreed or strongly agreed (and a further 52% neither agreed nor disagreed) that the Commission has Commissioners who are independent.

During the reporting period, the Commission continued its process of undertaking targeted consultation and engagement with key government, industry and community stakeholders to seek feedback on what the Commission is doing well and what it could do better to build community confidence in the decisions it makes.

1.6.5.1 Legal proceedings

Several legal proceedings in relation to determinations made by the Commission were commenced in 2022-23.

Legal proceedings commenced in 2022-23 in order of commencement

Case	Project	Commission determination date	Type of appeal	Date of appeal	Court
<i>Bushfire Survivors for Climate Action Inc v Narrabri Coal Operations & Independent Planning Commission (192651 of 2022)</i>	Narrabri Underground Mine Stage 3 Extension	1 April 2022	Judicial review by objector	1 July 2022	Land and Environment Court

Case	Project	Commission determination date	Type of appeal	Date of appeal	Court
<i>Blue Mountains City Council v Minister for Planning, Independent Planning Commission & Heliport Developers Pty Ltd (256899 of 2022)</i>	Penrith Lakes Helipad	3 August 2022	Merit appeal by objector	29 August 2022	Land and Environment Court
<i>Denman Aberdeen Muswellbrook Score Healthy Environment Group Inc v MACH Energy Pty Ltd & Independent Planning Commission (367759 of 2022)</i>	Mount Pleasant Optimisation Project	6 September 2022	Judicial review by objector	6 December 2022	Land and Environment Court
<i>Macquarie Health Corporation Ltd v Independent Planning Commission (51612 of 2023)</i>	President Private Hospital	23 December 2022	Merit appeal by applicant	15 February 2023	Land and Environment Court
<i>AA Crown Holdings Pty Ltd v Minister for Planning & Independent Planning Commission (167116 of 2023)</i>	Wollongong Hospital	No determination – matter still under assessment by Department of Planning and Environment at commencement of appeal.	Merit appeal by applicant against deemed refusal	25 May 2023	Land and Environment Court
<i>Bingman Catchment Landcare Group Inc v Bowdens Silver Pty Ltd & Independent Planning Commission (204367 of 2023)</i>	Bowdens Silver	3 April 2023	Judicial review by objector	26 June 2023	Land and Environment Court

The Minister's Statement of Expectations also requires the Commission to examine the legal robustness of its determinations. Legal proceedings resolved in 2022-23 in which the Commission was a party – either in its own right or as the Minister's delegate – are set out below. None of the litigation outcomes found error in or otherwise impugned the legality of the Commission's decisions.

Litigation outcomes 2022-23 in order of resolution

Outcome date	Case	Project	Type of appeal	Court	Outcome
14 September 2022	<i>Illawarra Coal Holdings Pty Ltd v Independent Planning Commission & Protect Our Water Catchment Inc</i> (123973 of 2021)	Dendrobium Extension	Judicial review by applicant	Land and Environment Court	Appeal discontinued by applicant
26 September 2022	<i>Blue Mountains City Council v Minister for Planning, Independent Planning Commission & Heliport Developers Pty Ltd</i> (256899 of 2022)	Penrith Lakes Helipad	Merit appeal by objector	Land and Environment Court	Order made by the Court at the Commission's request removing the Commission from the proceedings
21 December 2022	<i>John Anthony McCarthy & Christine Anne McCarthy v The Council of Trinity Grammar School & Independent Planning Commission</i> (156422 of 2022)	Trinity Grammar School Redevelopment	Judicial review	Land and Environment Court	Appeal discontinued by applicant

1.7 Requests under the GIPA Act

The Commission received two access applications under the *Government Information (Public Access) Act 2009* (GIPA) during 2022-23.

1.7.1 First application

A valid GIPA application was received on 11 October 2022 from the legal representative of a community group. No personal information was sought by the application.

The application was determined by the Commission within the statutory timeframe on 18 November 2022 with access provided to all documents responsive to the application.

No review was sought in respect of the determination.

1.7.2 Second application

A valid GIPA application was received on 2 November 2022 from the legal representative of a private sector business. No personal information was sought by the applicant.

The application was determined by the Commission within the statutory timeframe on 23 December 2022 with access provided to 149 of the 163 documents within the scope of the application. The decision to refuse access to 14 of those documents was on the basis of:

- responsible and effective government public interest considerations against disclosure; and

- exempt documents under interstate Freedom of Information legislation.

On 6 February 2023 a third party objector sought an internal review of the Commission's decision to provide access to six of the 149 documents. On 22 February 2023 an officer of the Commission other than the original decision-maker upheld the objection and refused access to those six documents on the basis of:

- responsible and effective government public interest considerations against disclosure; and
- exempt documents under interstate Freedom of Information legislation.

No other review was sought in respect of the decision.

2. Office of the Independent Planning Commission

The Office of the Independent Planning Commission (OIPC) provides professional and technical support to the Independent Planning Commission. The OIPC is the main point of contact for the public and Government agencies. It coordinates and supports the Commission’s decision-making processes and aims to provide efficient, transparent and high-performing support services.

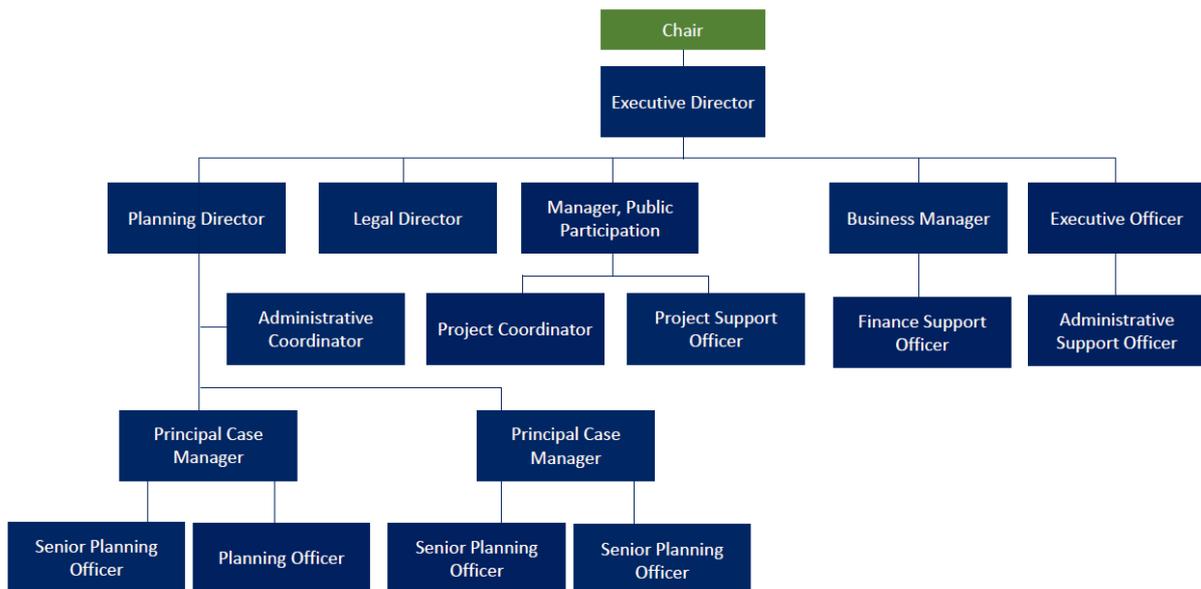
2.1 Overview

2.1.1 Aims and objectives

The Office of the Independent Planning Commission (OIPC) supports the Independent Planning Commission in the exercise of all of its functions. This includes the provision of expert planning, legal, and communications advice to members of the Commission, the receipt of submissions and other communications from members of the public and organising the conduct of public hearings and public meetings.

2.1.2 Management and structure

The principal officer of the OIPC is Professor Mary O’Kane AC, the Chair of the Independent Planning Commission. Part 3 of Schedule 1 to the *Government Sector Employment Act 2013* provides that the Chair of the Independent Planning Commission is the head of agency for the OIPC.



2.1.3 Charter

The OIPC is a small agency, with 17 staff members at the end of the 2022-23 reporting period.

The OIPC was established on 1 July 2020 as a separate agency under Part 3 of Schedule 1 to the *Government Sector Employment Act 2013*. The functions of the OIPC prior to 1 July 2020 were carried out by the Secretariat of the Independent Planning Commission, which was a unit of the Department of Planning and Environment.

Clause 9 of the *Administrative Arrangements (Administrative Changes – Regional NSW and Independent Planning Commission) Order 2020* dated 1 April 2020 provided that, as of 1 July 2020, the persons employed in the Department of Planning and Environment who were principally involved in providing support to the Independent Planning Commission would be transferred to the OIPC.

The OIPC does not have any functions allocated to it under legislation and does not administer any legislation.

Moreover, as an agency with few employees, many of the reporting requirements under the *Government Sector Finance Act 2018* and TPG23-10 are not relevant to the work of the OIPC. In those circumstances, for reasons of compliance with the reporting requirements, this section of the Annual Report still refers to those requirements – with a nil report as necessary.

2.2 Strategy

As staffing agency for the Commission, the OIPC's strategic objective is to ensure that the Commission exercises its legislated functions in a timely and rigorous manner – compliant with all legal requirements and the KPIs set by the Minister's Statement of Expectations.

2.3 Operations and Performance

2.3.1 Management and activities

2.3.1.1 Nature and range of activities

In 2022-23, the OIPC supported the work of the Independent Planning Commission. See sections 1.5 – 1.6 above and Appendix 3.3 for details of Commission cases, meetings and hearings over this period.

2.3.1.2 Performance against KPIs in Minister's Statement of Expectations

With the assistance of the OIPC, the Commission achieved all of the KPIs set by the Minister in the 2022-23 reporting year. See section 1.6 above for details.

2.3.2 Summary review of operations

The operations of the OIPC in the 2022-23 reporting period were to support the Independent Planning Commission in the exercise of its functions.

2.3.3 Land disposal

No land was disposed of by the OIPC in the 2022-23 reporting year.

2.3.4 Research and development

The OIPC did not undertake any external research projects in the 2022-23 reporting period.

2.3.5 Implementation of price determination

The OIPC was not subject to any determination or recommendation of the Independent Pricing and Regulatory Tribunal in the 2022-23 reporting year.

2.3.6 Performance in People Matters Employment Survey

All staff of the OIPC participated in the 2022 NSW Public Sector Employee Survey (**PMES**), the results of which showed consistent maintenance of the high levels of performance across the majority of headline topics compared to 2021. The Commission's 2022 PMES results exceeded the public sector results on all but two measures, with the Commission reaching an overall employee engagement score of 74%, a job satisfaction score of 82% and a customer service score of 90%.

2.4 Management and Accountability

2.4.1 Numbers and remuneration of senior executives

The tables below show the number of Public Service Senior Executives employed at the end of the last reporting year and their average remuneration.

	2022-23			2021-22		
	Male	Female	Total	Male	Female	Total
Band 4 (Secretary)	N/A	N/A	N/A	N/A	N/A	N/A
Band 3 (Deputy Secretary)	N/A	N/A	N/A	N/A	N/A	N/A
Band 2 (Executive Director)	0	1	1	0	1	1
Band 1 (Director)	2	0	2	2	0	2

Band	Range	Average remuneration
Band 4 (Secretary)	-	N/A
Band 3 (Deputy Secretary)	-	N/A
Band 2 (Executive Director)	-	\$296,869
Band 1 (Director)	\$229,010 - \$235,751	\$232,381

30.5% of OIPC employee-related expenditure in 2022-23 was related to Senior Executives compared to 42.2% in the 2021-22 reporting period.

2.4.2 Human resources

The table below shows the number of staff employed by the OIPC by category as at the end of the 2022-23 reporting period compared to the previous year. The Chair of the Commission, as agency head of the OIPC appointed by the Minister, is not an employee of the OIPC.

Category	2022-23	2021-22
Ongoing	11	8
Temporary	3	2
Executive	3	3
TOTAL	17	13

2.4.3 Consultants

During 2022-23 the OIPC engaged no consultants.

2.4.4 Promotion

No overseas visits were made by employees or officers of the OIPC as part of their duties in the 2022-23 reporting year.

2.4.5 Requirements arising from employment arrangements

All employees of the OIPC were involved in the provision of personnel services exclusively to the Independent Planning Commission during the 2022-23 reporting year.

2.4.6 Legal change

There were no changes to Acts and subordinate legislation in the 2022-23 reporting year directly affecting the operations of the OIPC.

2.4.7 Economic or other factors

The main factor materially affecting the work of the OIPC in supporting the Independent Planning Commission's exercise of its functions in the 2022-23 reporting year was the continuation of hybrid and electronic work practices originally instituted as a result of the COVID-19 pandemic and associated public health measures. Employees of the OIPC engaged in hybrid work practices, working productively from both the office and from home.

2.4.8 Events arising after the end of the annual reporting period

The OIPC has no after balance date matters having a significant effect on the succeeding year to report.

2.4.9 Risk management and insurance activities

2.4.9.1 Risk Management

The OIPC's internal risk management program helps to ensure a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

The Independent Planning Commission's Risk and Compliance Committee meets quarterly and is chartered to advise the Chair of the Commission in discharging the IPC's governance responsibilities (including the Chair's governance of the OIPC), specifically through oversight of a risk management framework and risk register and monitoring of compliance.

This includes identification of appropriate risk profiles and compliance with all relevant laws, codes, Ministerial expectations and directions, Commission policies and procedures, and community expectations of timeliness, probity, and transparency.

The Risk and Compliance Committee:

- reviews the risk register against achievement of the Commission's objectives and performance indicators
- reviews risk amelioration activities and the Commission's risk tolerance/appetite
- monitors compliance with relevant legislation, policies and processes
- monitors emerging risks and consider potential responses
- recommends improvements to the management and treatment of risks
- recommends improvements to ensure compliance with relevant legislation, policies and processes.

2.4.9.2 Insurance

The NSW Treasury Managed Fund provided insurance for workers compensation, property and public liability. No compensation claims were lodged in the reporting period. A miscellaneous claim was lodged in relation to an occurrence during the reporting period. As the claim is currently under review no further details can be reported.

2.4.10 Internal audit and risk management policy

On 8 June 2021 the NSW Treasury provided the OIPC with a small agency exemption from the requirements of TPP 20-08 Internal Audit and Risk Management Policy for the General Government Sector. The basis of this exemption is that the OIPC is a small agency and that the cost of compliance with TPP 20-08 is not commensurate with the size and risk profile of the OIPC (noting the risk management activities referred to above).

Accordingly, the OIPC is exempt from the requirements to:

- comply with the core requirements of TPP 20-08
- attest compliance, and
- include the Attestation Statement in the OIPC's annual reporting information.

A copy of the OIPC's small agency exemption is at Appendix 3.2.

2.4.11 Cyber security policy (CSP) attestation

The Chair of the Independent Planning Commission and agency head of the OIPC made a Cyber Security Annual Attestation for the 2022-23 Financial Year on 11 October 2023. See Appendix 3.4.

2.4.12 Privacy and personal information

The OIPC complies with the requirements of the *Privacy and Personal Information Protection Act 1998* through implementation of the Independent Planning Commission's Privacy Statement.

The Privacy Statement provides for the Commission to uphold and respect the privacy of anyone about whom it holds personal information. The Statement also acts as a reference tool for staff to best meet privacy obligations under the Act.

No internal review was conducted by or on behalf of the OIPC under Part 5 of the Act in relation to entitlement of a person aggrieved by the Commission.

2.4.13 Government Information (Public Access) Act 2009

The *Government Information (Public Access) Act 2009 (GIPA)* requires agencies to provide access to government information and encourages proactive release of such information.

The OIPC received no access applications during the 2022-23 reporting period. The two access applications received by the Commission are separately reported above at section 1.7.

2.4.14 Public interest disclosures

There were no public interest disclosures made to, received by or finalised by the OIPC during the 2022-23 reporting year.

2.4.15 External costs incurred in production of this Annual Report

No external costs were incurred in the production of this Annual Report.

2.4.16 Website at which this Annual Report may be accessed

www.ipcn.nsw.gov.au

2.5 Sustainability

2.5.1 Disability inclusion action plan

The OIPC is supportive of the NSW Government's commitment to building an inclusive and equitable community and supporting the fundamental right of choice for people with disability. Providing inclusive services, information and workplaces is part of the OIPC's core business.

As set out in the Commission's *Diversity Policy*, the Commission (and the OIPC) is guided by the principles in the Diversity Policy and the Department of Planning and Environment's *Disability Inclusion Action Plan 2019-23* (where applicable to a small agency).

2.5.2 Modern Slavery Act 2018 reporting

The Independent Planning Commission operates under the Department of Planning and Environment procurement framework as the Department provides services to the Independent Planning Commission. All Modern Slavery Act 2018 (NSW) requirements are managed through this framework. For further information please see the Department of Planning and Environment's Annual Report.

2.5.3 Work health and safety

The OIPC is committed to ensuring a safe and healthy work environment for all staff, Commissioners, contractors, clients and visitors. This was achieved by measures including:

- continuing numerous health and wellbeing initiatives, including the corporate fitness program and influenza vaccinations
- providing personal protective equipment for field trips
- job safety analyses for field trips
- auditing first aid kits
- provision of an Employee Assistance Service to support mental health issues for employees.

The OIPC did not have any injuries or prosecutions under the *Work Health and Safety Act 2011* in the 2022-23 reporting year.

2.5.4 Workforce diversity

The OIPC is committed to building a positive and diverse workplace that is free of discrimination. The OIPC had a diverse workforce in the 2022-23 reporting year, exceeding diversity benchmarks in respect of women and people with disabilities.

The OIPC operates under the Independent Planning Commission's *Diversity Policy* which seeks to widen the Commission's and the OIPC's decision making and service delivery skills, capabilities, and insights, in accordance with the NSW Government's commitment to workforce diversity in the NSW public sector.

The Commission's guiding diversity principles are to:

- ensure diversity in its workforce, namely Commissioners and employees of the OIPC
- foster a work environment that acknowledges, respects and values the diversity of all participants in the planning process
- take into account the diversity of NSW communities when providing information about the Commission's activities and the opportunities for stakeholders to participate in those activities as provided by planning laws
- provide opportunities for Commissioners and employees to develop their knowledge and skills in ways that will support the above principles.

2.5.5 NABERS rating

The offices of the Independent Planning Commission were assessed as having a NABERS energy tenancy rating of 5 stars not including Greenpower.

2.6 Financial performance

See audited financial statements at Appendix 3.1.

3. Appendices

3.1 Audited financial statements



INDEPENDENT AUDITOR'S REPORT

Independent Planning Commission

To Members of the New South Wales Parliament

Opinion

I have audited the accompanying financial statements of Independent Planning Commission (the Commission), which comprise the Statement by the Accountable Authority, the Statement of Comprehensive Income for the year ended 30 June 2023, the Statement of Financial Position as at 30 June 2023, the Statement of Changes in Equity and the Statement of Cash Flows, for the year then ended, notes comprising a Statement of Significant Accounting Policies, and other explanatory information of the Commission and the consolidated entity. The consolidated entity comprises the Commission and the entity it controlled at the year's end or from time to time during the financial year.

In my opinion, the financial statements:

- have been prepared in accordance with Australian Accounting Standards and the applicable financial reporting requirements of the *Government Sector Finance Act 2018* (GSF Act), the *Government Sector Finance Regulation 2018* (GSF Regulation) and the Treasurer's Directions
- presents fairly the Commission's financial position, financial performance and cash flows of the Commission and the consolidated entity.

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 Commission and the consolidated entity 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 public sector agencies
- 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.

The Chair’s Responsibilities for the Financial Statements

The Chair is responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, the GSF Act, GSF Regulation and Treasurer’s Directions. The Chair’s responsibility also includes such internal control as the Chair determines 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 Chair is responsible for assessing the ability of the Commission and the consolidated entity to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor’s Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

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

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

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

- that the Commission and the consolidated entity carried out their 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.



Caroline Karakatsanis
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

16 October 2023
SYDNEY

Independent Planning Commission

Financial Statements

for the year ended 30 June 2023

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Independent Planning Commission
Statement by the accountable authority
For the year ended 30 June 2023

Pursuant to section 7.6(4) of the *Government Sector Finance Act 2018* ('GSF Act'), I state that these financial statements:

- have been prepared in accordance with the Australian Accounting Standards and the applicable requirements of the GSF Act, the *Government Sector Finance Regulation 2018* and the Treasurer's directions, and
- present fairly the Independent Planning Commission's financial position, financial performance and cash flows.



Chair: Mary O'Kane

Date: 16 October 2023

Beginning of the financial statements

**Independent Planning Commission
Statement of comprehensive income for the year ended 30 June 2023**

		Consolidated 2023 \$000	Parent 2023 \$000	Consolidated 2022 \$000	Parent 2022 \$000
Expenses excluding losses	Notes				
Operating expenses					
Employee related expenses	2(a)	3,040	-	2,441	-
Personnel services expenses	2(a)	-	3,040	-	2,441
Other operating expenses	2(b)	3,455	3,455	2,542	2,542
Depreciation and amortisation	2(c)	371	371	628	628
Finance costs	2(d)	-	-	57	57
Total expenses excluding losses		6,866	6,866	5,668	5,668
Revenue					
Sale of goods and services from contracts with customers	3(a)	397	397	340	340
Grants and contributions	3(b)	6,100	6,100	6,474	6,474
Acceptance by the Crown of employee benefits and other liabilities	3(c)	78	78	(200)	(200)
Other Income	3(d)	244	244	-	-
Total revenue		6,819	6,819	6,614	6,614
Operating result		(47)	(47)	946	946
Gains/(losses) on disposal	4	-	-	56	56
Net result		(47)	(47)	1,002	1,002
Total comprehensive income		(47)	(47)	1,002	1,002

The accompanying notes form part of these financial statements.

Independent Planning Commission
Statement of financial position as at 30 June 2023

	Notes	Consolidated 2023 \$000	Parent 2023 \$000	Consolidated 2022 \$000	Parent 2022 \$000
ASSETS					
Current assets					
Cash and cash equivalents	5	1,862	1,862	1,894	1,894
Receivables	6	239	239	85	85
Total current assets		2,101	2,101	1,979	1,979
Non-current assets					
Plant and equipment	7	441	441	520	520
Intangible assets	9	710	710	962	962
Total non-current assets		1,151	1,151	1,482	1,482
Total assets		3,252	3,252	3,461	3,461
LIABILITIES					
Current liabilities					
Payables	11	401	401	762	762
Provisions	12	444	444	245	245
Total current liabilities		845	845	1,007	1,007
Non-current liabilities					
Provisions	12	48	48	48	48
Total non-current liabilities		48	48	48	48
Total liabilities		893	893	1,055	1,055
Net assets		2,359	2,359	2,406	2,406
EQUITY					
Accumulated funds		2,359	2,359	2,406	2,406
Total equity		2,359	2,359	2,406	2,406

The accompanying notes form part of these financial statements.

**Independent Planning Commission
Statement of changes in equity for the year ended 30 June 2023**

	Accumulated funds	Total
	\$000	\$000
Consolidated and Parent		
Balance at 1 July 2022	2,406	2,406
Net result for the year	<u>(47)</u>	<u>(47)</u>
Total comprehensive income for the year	<u>(47)</u>	<u>(47)</u>
Balance at 30 June 2023	<u>2,359</u>	<u>2,359</u>
Balance at 1 July 2021	1,404	1,404
Net result for the year	<u>1,002</u>	<u>1,002</u>
Total comprehensive income for the year	<u>2,406</u>	<u>2,406</u>
Balance at 30 June 2022	<u>2,406</u>	<u>2,406</u>

The accompanying notes form part of these financial statements.

Independent Planning Commission
Statement of cash flows for the year ended 30 June 2023

	Notes	Consolidated and parent 2023 \$000	Consolidated and parent 2022 \$000
Cash flow from the operating activities			
Payments			
Employee related		(2,754)	(2,663)
Finance costs		-	(57)
Suppliers for goods and services		(4,062)	(3,160)
Total payments		(6,816)	(5,880)
Receipts			
Sale of goods and services		265	394
Grants and contributions		6,100	6,457
Other receipts		460	-
Total receipts		6,825	6,851
Net cash flow from operating activities	13	9	971
Cash flow from investing activities			
Purchase of plant and equipment	7	(41)	(237)
Purchase of intangible assets	9	-	(338)
Net cash flow from investing activities		(41)	(575)
Cash flow from financing activities			
Payment of principal portion of lease liabilities		-	(284)
Net cash flow from financing activities		-	(284)
Net increase/(decrease) in cash		(32)	112
Opening cash and cash equivalents		1,894	1,782
Closing cash and cash equivalents	5	1,862	1,894

The accompanying notes form part of these financial statements.

Independent Planning Commission
Notes to and forming part of the financial statements for the year ended 30 June 2023

1. Statement of significant accounting policies

(a) Reporting entity

The Independent Planning Commission (the IPC), a NSW Government entity, was constituted under Part 2, Division 2.3 of the *Environmental Planning and Assessment Act 1979* on 1 March 2018. The IPC determines certain State significant development applications, conducts public hearings for planning and development matters, and provides independent advice.

The IPC as a reporting entity comprises the Office of the Independent Planning Commission (OIPC), an entity under its control. The objective of the OIPC is to provide personnel to the IPC to perform its duties and responsibilities. The *Government Sector Finance Regulation 2018*, Division 2, section 9F provide reporting exemptions to special purpose staff agencies such as the OIPC.

The consolidated figures present the IPC and its controlled entity OIPC; the parent figures present the IPC only. In the process of preparing the financial statements for the consolidated entity any inter-entity transactions and balances have been eliminated, and like transactions and policies are accounted for using uniform accounting policies.

These consolidated financial statements for the year ended 30 June 2023 have been authorised for issue by the Chair of the IPC on the date the accompanying statement by the accountable authority was signed.

(b) Basis of preparation

The IPC financial statements are general purpose financial statements which have been prepared on an accrual basis in accordance with:

- applicable Australian Accounting Standards (which include Australian Accounting Interpretations).
- the requirements of the *Government Sector Finance Act 2018 (GSF Act)*; and
- Treasurer's Directions issued under the GSF Act.

Property, plant and equipment, and certain financial assets and liabilities are measured using the fair value basis. Other financial statement items are prepared in accordance with the historical cost convention except where specified otherwise.

Judgements, key assumptions and estimations management have made are disclosed in the relevant notes to the financial statements.

All amounts are rounded to the nearest one thousand dollars and are expressed in Australian currency, which is the IPC's presentation and functional currency, except in notes 15, 16(c)(i) and Note 17 which are in whole dollars.

(c) Going concern

The financial statements have been prepared on a going concern basis. The IPC receives financial support from the department. At the date of this report there is no reason not to expect this financial support to continue.

(d) Statement of compliance

The financial statements and notes comply with Australian Accounting Standards, which include Australian Accounting Interpretations.

(e) Accounting for the goods and services tax (GST)

Income, expenses and assets are recognised net of the amount of GST, except that:

- the amount of GST incurred by the IPC as a purchaser that is not recoverable from the Australian Taxation Office (ATO) is recognised as part of the cost of acquisition of an asset or as part of an item of expense; and
- receivables and payables are stated with the amount of GST included.

The net amount of GST recoverable from or payable to the Australian Taxation Office is included as part of receivables or payables respectively.

Independent Planning Commission Notes to and forming part of the financial statements for the year ended 30 June 2023

1. Statement of significant accounting policies (continued)

(e) Accounting for the goods and services tax (GST) (continued)

Cash flows are included in the statement of cash flows on a gross basis. However, the net GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

(f) Comparative information

Except when an Australian Accounting Standard permits or requires otherwise, comparative information is disclosed in respect of the previous year for all amounts reported in the financial statements.

In the 2022-23 financial year, the IPC has reclassified resource fees to fee for service. There is no change to total expenses of the IPC for the 2021-22 year.

(g) Changes in accounting policies, including new or revised Australian Accounting Standards

(i) Effective for the first time in FY 2022-23

The following amendment and interpretations apply for the first time in 2022-23 and assessed as do not have an impact on the financial statements of the IPC:

- AASB 2020-3 Amendments to Australian Accounting Standards – Annual Improvements 2018–2020 and Other Amendments (effective from 1 January 2022)
- AASB 2020-6 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date (effective from 1 January 2022)
- AASB 2021-7a Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections (effective from 1 January 2022)
- AASB 2022-3 Amendments to Australian Accounting Standards – Illustrative Examples for Not-for-Profit Entities accompanying AASB 15

There was no material impacts of these standards in the period of initial application on the financial statements of the IPC.

(ii) Issued but not yet effective

NSW public sector entities do not early adopt new Australian Accounting Standards, unless Treasury determines otherwise. The following new Australian Accounting standards have not been applied and are not yet effective (NSW Treasury mandate TPG 23-04):

- AASB 17 Insurance Contracts (effective from 1 January 2023)
- AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current (effective from 1 January 2024)
- AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates (effective from 1 January 2023)
- AASB 2021-5 Amendments to Australian Accounting Standards – Deferred Tax related to Assets and Liabilities arising from a Single Transaction (effective from 1 January 2023)
- AASB 2021-6 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards (effective from 1 January 2023)
- AASB 2021-7b Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections (effective from 1 January 2023)
- AASB 2021-7c Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections (effective from 1 January 2023)

Independent Planning Commission
Notes to and forming part of the financial statements for the year ended 30 June 2023

1. Statement of significant accounting policies (continued)

(g) Changes in accounting policies, including new or revised Australian Accounting Standards (continued)

(ii) Issued but not yet effective (continued)

- AASB 2022-1 *Amendments to Australian Accounting Standards – Initial Application of AASB 17 and AASB 9 – Comparative Information* (effective from 1 January 2023)
- AASB 2022-5 *Amendments to Australian Accounting Standards – Lease Liability in a Sale and Leaseback* (effective from 1 January 2024)
- AASB 2022-6 *Amendments to Australian Accounting Standards – Non-current Liabilities with Covenants* (effective from 1 January 2024)
- AASB 2022-7 *Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards* (effective from 1 January 2023)
- AASB 2022-8 *Amendments to Australian Accounting Standards – Insurance Contracts: Consequential Amendments* (effective from 1 January 2023)
- AASB 2022-9 *Amendments to Australian Accounting Standards – Insurance Contracts in the Public Sector* (effective from 1 July 2026)
- AASB 2022-10 *Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities* (effective from 1 January 2024)

The IPC has assessed the impact of the new standards and interpretations issued but not yet effective and considers the impact to be not material. However, when AASB 2021-2 is adopted, there will be a disclosure amendment due to the change in the presentation of accounting policies as “material accounting policies” instead of “significant accounting policies”.

Independent Planning Commission
Notes to and forming part of the financial statements for the year ended 30 June 2023

2. Expenses excluding losses

(a) Employee related expenses and personnel services expenses:

	Consolidated	Parent	Consolidated	Parent
	2023	2023	2022	2022
	\$000	\$000	\$000	\$000
Salaries and wages (including recreation leave)	2,548	-	2,149	-
Superannuation	254	-	202	-
Long service leave	74	-	(207)	-
Workers compensation insurance	15	-	13	-
Payroll tax and fringe benefits tax	149	-	120	-
Redundancy payments	-	-	164	-
Personnel services expenses	-	3,040	-	2,441
	3,040	3,040	2,441	2,441

Recognition and measurement

Personnel services

The IPC does not employ staff but uses personnel services from the OIPC. Personnel services are recognised in the period in which they are incurred.

Long service leave is a negative expense in 2021-22 due to movements in bond rates used to calculate the present value of long service leave liabilities.

(b) Other operating expenses:

	Consolidated	Parent	Consolidated	Parent
	2023	2023	2022	2022
	\$000	\$000	\$000	\$000
Advertising and promotion	317	317	187	187
Audit fees	32	32	31	31
Commissioners' fees	1,216	1,216	895	895
Contractors	97	97	204	204
Corporate service fees	405	405	483	483
Expenses relating to short term leases	-	-	31	31
Consultancy	-	-	105	105
Fee for service	410	410	135	135
Insurance	3	3	11	11
Legal fees	228	228	141	141
Occupancy	493	493	102	102
Other operating expenses	70	70	64	64
Printing and stationery	28	28	16	16
Recruitment fee	27	27	3	3
Software fees	6	6	75	75
Training and development	33	33	44	44
Travel and accommodation	90	90	15	15
	3,455	3,455	2,542	2,542

Independent Planning Commission
Notes to and forming part of the financial statements for the year ended 30 June 2023

2. Expenses excluding losses (continued)

(b) Other operating expenses (continued)

Recognition and measurement

Insurance

The IPC’s insurance activities are conducted through the NSW Treasury Managed Fund Scheme of self-insurance for Government entities. The expense (premium) is determined by the Fund Manager based on past claims experience.

Commissioners’ fees

These are sitting fees paid to the IPC Commissioners and are recognised as expenses, when incurred.

Fee for service

Expenses incurred for expert advice in governance and other professional fees and, transcription services for hearings.

Lease expense

The IPC recognises the lease payments associated with the following types of leases as an expense on a straight-line basis:

- Leases that meet the definition of short-term, i.e., where the lease term at commencement of the lease is 12 months or less. This excludes leases with a purchase option.
- Leases of assets that are valued at \$10,000 or under when new.

Variable lease payments not included in the measurement of the lease liability (i.e., variable lease payments that do not depend on an index or a rate, initially measured using the index or rate as at the commencement date). These payments are recognised in the period in which the event or condition that triggers those payments occurs.

The IPC does not have low value leases (30 June 2022: Nil)

(c) Depreciation and amortisation expense

	Consolidated	Parent	Consolidated	Parent
	2023	2023	2022	2022
	\$000	\$000	\$000	\$000
Depreciation				
Plant and equipment	119	119	77	77
Right-of-use asset	-	-	340	340
	119	119	417	417
Amortisation				
Intangibles	252	252	211	211
	252	252	211	211
Total depreciation and amortisation expense	371	371	628	628

For recognition and measurement policies on depreciation and amortisation refer to notes 7, 8 and 9.

Independent Planning Commission
Notes to and forming part of the financial statements for the year ended 30 June 2023

2. Expenses excluding losses (continued)

(d) Finance costs

	Consolidated	Parent	Consolidated	Parent
	2023	2023	2022	2022
	\$000	\$000	\$000	\$000
Interest expense from lease liabilities	-	-	57	57
	-	-	57	57

Recognition and measurement

Finance costs consist of interest and other costs incurred in connection with the borrowing of funds. Borrowing costs are recognised as expenses in the period in which they are incurred, in accordance with Treasury’s Mandate to not-for-profit NSW general government sector entities. Refer note 8 for details on interest on lease liabilities.

3. Revenues

Recognition and measurement

Income is recognised in accordance with the requirements of *AASB 15 Revenue from Contracts with Customers* or *AASB 1058 Income of Not-for-Profit Entities*, dependent on whether there is a contract with a customer defined by *AASB 15 Revenue from Contracts with Customers*. Comments regarding the accounting policies for the recognition of income are discussed below.

(a) Sale of goods and services from contracts with customers

	Consolidated	Parent	Consolidated	Parent
	2023	2023	2022	2022
	\$000	\$000	\$000	\$000
Hearing fees	397	397	340	340
	397	397	340	340

Revenue from hearing fees is recognised when the IPC satisfies performance obligations by transferring the promised service. In accordance with *section 263 of the Environmental Planning and Assessment Regulation 2021*, the department representing the Planning Secretary, invoices the applicant to recover the costs of public hearings. After the conclusion of a public hearing, an invoice is raised by the IPC to cover that amount from the department under an instrument of delegation.

Independent Planning Commission
Notes to and forming part of the financial statements for the year ended 30 June 2023

3. Revenues (continued)

(b) Grants and other contributions

	Consolidated	Parent	Consolidated	Parent
	2023	2023	2022	2022
	\$000	\$000	\$000	\$000
Grants without sufficiently specific performance obligations	6,100	6,100	6,474	6,474
	6,100	6,100	6,474	6,474

Recognition and measurement

Income from grants without sufficient specific performance obligations is recognised when the IPC obtains control over the granted assets (e.g., cash). The IPC is deemed to have assumed control when the grant is received or receivable. Control over contributions is normally obtained upon the receipt of cash.

Receipt of volunteer services is recognised when and only when the fair value of those services can be reliably determined, and the services would have been purchased if not donated. Volunteer services are measured at fair value. During 2022-23 the IPC did not use any volunteer services (2022: Nil).

(c) Acceptance by the Crown of employee benefits and other liabilities

The following liabilities and / or expenses have been assumed by the Crown or other government entities:

	Consolidated	Parent	Consolidated	Parent
	2023	2023	2022	2022
	\$000	\$000	\$000	\$000
Superannuation -defined benefit	2	-	-	-
Long service leave	76	-	(200)	-
Contributions by the Crown	-	78	-	(200)
	78	78	(200)	(200)

The 2021-22 acceptance by the Crown is a negative figure due to movement in bond rates used to calculate the present value of long service leave liabilities.

For recognition and measurement of leave liabilities refer to note 12.

Independent Planning Commission
Notes to and forming part of the financial statements for the year ended 30 June 2023

3. Revenues (continued)

(d) Other income

	Consolidated	Parent	Consolidated	Parent
	2023	2023	2022	2022
	\$000	\$000	\$000	\$000
Insurance recoveries	76	76	-	-
Recovery of legal costs	133	133	-	-
Recovery of personnel costs	35	35	-	-
	244	244	-	-

Recognition and measurement

Recoveries

Revenue relating to recoveries including legal costs, insurance and personnel costs are recognised when cash is received or when accrued by the IPC.

(e) Summary of compliance

The *Appropriation Act 2022* (Appropriations Act) and the subsequent variations, if applicable appropriates the sum of \$5.3 billion to the Minister for Planning out of the Consolidated Fund for the services of the Department of Planning and Environment (the department) for the 2022-23 financial year. The spending authority of the Minister under the Appropriations Act has been delegated to the Secretary and subdelegated to departmental Public Service employees for expenditure on the services of the department and entities funded from the amount appropriated to that Minister, including the IPC.

The *Treasury and Energy Legislation Amendment Act 2022* made some amendments to sections 4.7 and 4.9 of the *Government Sector Finance Act 2018* (the GSF Act). These amendments commenced on 14 November 2022 and are applied retrospectively. As a result, the lead Minister for the IPC, being the Minister for Planning (Minister for Planning and Public Spaces from 5 April 2023) is taken to have been given an appropriation out of the Consolidated Fund under the authority of section 4.7 of the GSF Act, at the time the IPC receives or recovers any deemed appropriation money, for an amount equivalent to the money that is received or recovered by the IPC. These deemed appropriations are taken to have been given for the services of the department.

In addition, government money that the IPC receives or recovers, from another GSF agency, of a kind prescribed by the GSF regulations that has been paid from an amount appropriated from the Consolidated Fund under an annual Appropriation Act, is now capable of being handled and accounted for as deemed appropriation money where the Minister who holds the appropriation from which the payment was made is different to the lead Minister for the IPC (within the meaning given by section 4.7(8)).

On 16 June 2023, the *GSF Amendment (Deemed Appropriations) Regulation 2023* was made triggering the application of the amendments to section 4.7 of the GSF Act which govern the treatment of inter-agency cross-appropriation payments.

The summary of compliance is disclosed in the financial statements of the Annual Report of the department. It has been prepared by aggregating the spending authorities of the Minister for Planning / Minister for Planning and Public Spaces for the services of the department and includes that Minister's authority as lead Minister for the IPC to expend deemed appropriation money received or recovered by the IPC. It reflects the status at the point in time this disclosure statement is being made.

The delegation/sub-delegations for the 2022-23 and 2021-22 financial years, authorising officers of the IPC to spend Consolidated Fund money, impose limits on the amounts of individual transactions, but not the overall expenditure of the IPC. However, as they relate to expenditure in reliance on a sum appropriated by legislation, the delegation/sub-delegations are subject to the overall authority of the department to spend monies under relevant legislation. The individual transaction limits have been properly observed. The information in relation to the aggregate expenditure limit from the Appropriations Act and other sources is disclosed in the summary of compliance table included in the financial statements of the Annual Report of the department.

Independent Planning Commission
Notes to and forming part of the financial statements for the year ended 30 June 2023

3. Revenues (continued)

(e) Summary of compliance (continued)

IPC receives its funding under appropriations from the Consolidated Fund/grant funding received from the Department of Planning and Environment which receives appropriations from the Consolidated Fund. Appropriations for each financial year are set out in the Appropriation Bill that is prepared and tabled for that year. The State Budget and related 2023-24 Appropriation Bill was tabled on 19 September 2023. However, pursuant to section 4.10 of the GSF Act, the Treasurer authorised Ministers to spend specified amounts from the Consolidated Fund. This authorisation was effective from 1 July 2023 until 27 September 2023, when the 2023-24 Appropriation Act was enacted.

4. Gains/(losses) on disposal

	Consolidated Buildings 2023 \$000	Parent Buildings 2023 \$000	Consolidated Buildings 2022 \$000	Parent Buildings 2022 \$000
Derecognition of right-of-use assets and lease liabilities with Property NSW (PNSW)*	-	-	56	56
	-	-	56	56

* The net gains/(losses) are recognised from the derecognition of the right-of-use asset and lease liability with PNSW as at 30 June 2022. Please refer to note 8 for further details on the derecognition.

	Consolidated Buildings 2023 \$000	Parent Buildings 2023 \$000	Consolidated Buildings 2022 \$000	Parent Buildings 2022 \$000
Right-of-use-asset				
Gross carrying value	-	-	(3,710)	(3,710)
Less: accumulated depreciation and accumulated impairment provision	-	-	340	340
Net book value	-	-	(3,370)	(3,370)
Lease Liability	-	-	3,426	3,426
Net gains/(losses)	-	-	56	56

Independent Planning Commission
Notes to and forming part of the financial statements for the year ended 30 June 2023

5. Current assets - cash and cash equivalents

	Consolidated	Parent	Consolidated	Parent
	2023	2023	2022	2022
	\$000	\$000	\$000	\$000
Cash at bank and on hand	1,862	1,862	1,894	1,894
	1,862	1,862	1,894	1,894

For the purposes of the statement of cash flows, cash and cash equivalents includes cash at bank, cash on hand, and short-term deposits with original maturities of three months or less and subject to an insignificant risk of changes in value, and net of outstanding bank overdraft.

Cash and cash equivalents (as per statement of financial position)	1,862	1,862	1,894	1,894
Closing cash and cash equivalents (per statement of cash flows)	1,862	1,862	1,894	1,894

Refer to note 16 for details regarding credit risk, liquidity risk and market risk arising from financial instruments.

6. Current assets - receivables

	Consolidated	Parent	Consolidated	Parent
	2023	2023	2022	2022
	\$000	\$000	\$000	\$000
Current				
Debtors	7	7	4	4
Debtor - department	132	132	-	-
Accrued income	35	35	-	-
Net GST receivable	43	43	54	54
Personnel Services	2	2	-	-
Prepayments	20	20	27	27
	239	239	85	85

Details regarding credit risk of trade receivables that are neither past due nor impaired, are disclosed in note 16.

Recognition and measurement

The IPC recognises a financial asset or a financial liability when, and only when, it becomes a party to the contractual provisions of the instrument. To determine when the agency becomes a party to the contractual provisions of the instrument, the IPC considers:

- Whether the IPC has a legal right to receive cash (financial asset) or a legal obligation to pay cash (financial liability); or
- Whether at least one of the parties has performed under the agreement.

All 'regular way' purchases or sales of financial assets are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace.

Independent Planning Commission
Notes to and forming part of the financial statements for the year ended 30 June 2023

6. Current assets (continued)

Recognition and measurement (continued)

Receivables are initially recognised at fair value plus any directly attributable transaction costs. Trade receivables that do not contain a significant financing component are measured at the transaction price.

Subsequent measurement

The IPC holds receivables with the objective to collect the contractual cash flows and therefore measures them at amortised cost using the effective interest method, less any impairment. Changes are recognised in the net result for the year when impaired, derecognised or through the amortisation process.

Impairment

The IPC will recognise an allowance for expected credit losses (ECLs) when debt financial assets are not held at fair value through profit or loss. ECLs will be based on the difference between the contractual cash flows and the cash flows that the IPC expects to receive, discounted at the original effective interest rate.

As of 30 June 2023, the IPC has not recognised any ECLs (2022: Nil).

Independent Planning Commission
Notes to and forming part of the financial statements for the year ended 30 June 2023

7. Non-current assets - property, plant and equipment

	Plant and equipment	Total
	\$'000	\$'000
Consolidated and parent		
At 1 July 2021 - fair value		
Gross carrying amount	924	924
Accumulated depreciation and impairment	(564)	(564)
Net carrying amount	360	360
Year ended 30 June 2022		
Net carrying amount at the start of the year	360	360
Additions	237	237
Depreciation expense	(77)	(77)
Net carrying amount at the end of the year	520	520
Consolidated and parent		
At 1 July 2022 - fair value		
Gross carrying amount	597	597
Accumulated depreciation and impairment	(77)	(77)
Net carrying amount	520	520
Year ended 30 June 2023		
Net carrying amount at the start of the year	520	520
Additions	41	41
Disposals	(1)	(1)
Depreciation expense	(119)	(119)
Net carrying amount at the end of the year	441	441
At 30 June 2023 - fair value		
Gross carrying amount	637	637
Accumulated depreciation and impairment	(196)	(196)
Net carrying amount	441	441

Recognition and measurement

Acquisition of property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently revalued at fair value less accumulated depreciation and impairment. Cost is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire the asset at the time of its acquisition or construction or, where applicable, the amount attributed to that asset when initially recognised in accordance with the requirements of other Australian Accounting Standards (AAS).

Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at measurement date.

Independent Planning Commission
Notes to and forming part of the financial statements for the year ended 30 June 2023

7. Non-current assets - property, plant, and equipment (continued)

Recognition and measurement (continued)

Acquisition of property, plant and equipment (continued)

Where payment for an asset is deferred beyond normal credit terms, its cost is the cash price equivalent, i.e., deferred payment amount is effectively discounted over the period of credit.

Assets acquired at no cost, or for nominal consideration, are initially recognised at their fair value at the date of acquisition.

Capitalisation thresholds

Property, plant and equipment and intangible assets costing \$5,000 and above individually (or forming part of a network costing more than \$5,000) are capitalised.

Restoration costs

The present value of the expected cost for the restoration or cost of dismantling of an asset after its use is included in the cost of the respective asset if the recognition criteria for a provision are met.

Depreciation of property, plant and equipment

Depreciation is provided for on a straight-line basis for all depreciable assets so as to write off the depreciable amount of each asset as it is consumed over its useful life to the IPC.

All material identifiable components of assets are depreciated over their useful lives.

Depreciation rates for plant and equipment, range from 20% to 25% (2022: 20% to 25%) over a useful life of 4 to 5 years (2022: 4 to 5 years).

Right-of-Use Assets acquired by lessees

AASB 16 *Leases (AASB 16)* requires a lessee to recognise a right-of-use asset for most leases. The IPC has elected to present right-of-use assets separately in the statement of financial position.

Further information on leases is contained at note 8.

Revaluation of property, plant and equipment

Physical non-current assets are valued in accordance with the 'Valuation of Physical Non-Current Assets at Fair Value' Policy and Guidelines Paper (TPP 21-09) and the Treasurer's Direction 'Valuation of Physical Non-Current Assets at Fair Value' (TD 21-05). TD 21-05 and TPP 21-09 adopts fair value in accordance with AASB 13 *Fair Value Measurement*, AASB 116 *Property, Plant and Equipment* and AASB 140 *Investment Property*.

Non-specialised assets, such as plant and equipment are valued at depreciated replacement cost. These assets are measured at depreciated historical cost as a proxy for fair value. The IPC has assessed that any difference between fair value and depreciated historical cost is unlikely to be material.

The IPC does not own any land and buildings.

Impairment of property, plant and equipment

As a not-for-profit entity, any impairment under AASB 136 *Impairment of Assets* is unlikely to arise. As property, plant and equipment is carried at fair value or an amount that approximates fair value, impairment can only arise in the rare circumstances such as where the costs of disposal is material.

The IPC assesses at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the IPC estimates the asset's recoverable amount.

When the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

As a not-for-profit entity, an impairment loss is recognised in the net result to the extent the impairment loss exceeds the amount in the revaluation surplus for the class of asset.

Independent Planning Commission
Notes to and forming part of the financial statements for the year ended 30 June 2023

7. Non-current assets - property, plant, and equipment (continued)

Recognition and measurement (continued)

Impairment of property, plant and equipment (continued)

After an impairment loss has been recognised, it is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. The reversal is recognised in other comprehensive income and is treated as a revaluation increase, except to the extent that an impairment loss on the same class of asset was previously recognised in net result, then the reversal recognised in net result.

8. Leases

(a) Entity as a lessee

The IPC leases office accommodation space. Lease contracts are typically made for fixed periods of 2 to 15 years but may have extension options. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. The lease agreements do not impose any covenants, but leased assets may not be used as security for borrowing purposes. The IPC does not lease any motor vehicles or plant and equipment.

During financial year ended 30 June 2022, the IPC has accepted changes in the office accommodation arrangements with Property NSW (PNSW). The main change is the introduction of the "substitution right" clause, that gives PNSW a right to relocate the IPC during the term of the agreement. The clause provides PNSW with a substantive substitution right. Therefore, these agreements are not accounted for as a lease within the scope of AASB 16. The corresponding right of use assets and lease liabilities have been derecognised on 30 June 2022, the effective date of the new clauses. The net impact of the derecognition is recognised in "Other Gains/(Losses)" (refer to Note 4). From 1 July 2021, the accommodation charges will be recognised as expenses when incurred over the agreement duration.

The IPC continues to be responsible to make good, and to control the fit-out during the remaining occupancy period, as the IPC receives the economic benefits through using the fit-out, or through expected compensation from PNSW, if PNSW exercises its right to relocate the IPC.

AASB 16 *Leases (AASB 16)* requires a lessee to recognise a right-of-use asset and a corresponding lease liability for most leases.

The IPC has elected to recognise payments for short-term leases and low value leases as expenses on a straight-line basis, instead of recognising a right-of-use asset and lease liability.

Independent Planning Commission
Notes to and forming part of the financial statements for the year ended 30 June 2023

8. Leases (continued)

(a) Entity as a lessee (continued)

Right-of-use assets under leases

The following table presents right-of use assets that do not meet the definition of investment property.

	Buildings \$'000	Total \$'000
Consolidated and parent		
Balance at 1 July 2022	-	-
Additions	-	-
Depreciation expense	-	-
Derecognition of right-of-use-asset	-	-
Balance at 30 June 2023	-	-
Consolidated and parent		
Balance at 1 July 2021	-	-
Additions	3,710	3,710
Depreciation expense	(340)	(340)
Derecognition of right-of-use-asset	(3,370)	(3,370)
Balance at 30 June 2022	-	-

Lease liabilities

The following table presents liabilities under leases, including leases in respect of investment properties.

	2023 \$'000	2022 \$'000
Consolidated and parent		
Balance at 1 July	-	-
Additions	-	3,710
Interest expense	-	57
Payments	-	(341)
Derecognition of lease liabilities	-	(3,426)
Balance at 30 June	-	-

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the IPC is the lessee:

	2023 \$'000	2022 \$'000
Consolidated and parent		
Depreciation expense of right-of-use assets	-	340
Interest expense on lease liabilities	-	57
Expense relating to leases of short term assets	-	31
Gains or losses arising from derecognising the right-of-use assets and lease liabilities with PNSW	-	(56)
Total amount recognised in the statement of comprehensive income	-	372

Independent Planning Commission Notes to and forming part of the financial statements for the year ended 30 June 2023

8. Leases (continued)

(a) Entity as a lessee (continued)

Recognition and measurement

The IPC assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period in exchange for consideration.

The IPC recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets, except for short-term leases and leases of low-value assets.

(i) Right-of-use assets

The IPC recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are initially measured at the amount of initial measurement of the lease liability (refer ii below), adjusted by any lease payments made at or before the commencement date and lease incentives, any initial direct costs incurred, and estimated costs of dismantling and removing the asset or restoring the site.

The right-of-use assets are subsequently measured at cost. They are depreciated on a straight-line basis over the lease term (Term of lease: 5 years, exercised option of 5 years) and the estimated useful lives of the assets.

If ownership of the leased asset transfers to the IPC at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

The right-of-use assets are also subject to impairment. The IPC assesses at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the IPC estimates the asset's recoverable amount. When the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. After an impairment loss has been recognised, it is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the net result.

(ii) Lease liabilities

At the commencement date of the lease, the IPC recognises lease liabilities measured at the present value of lease payments to be made over the lease term. Lease payments include:

- fixed payments (including in substance fixed payments) less any lease incentives receivable;
- variable lease payments that depend on an index or a rate;
- amounts expected to be paid under residual value guarantees;
- exercise price of purchase options reasonably certain to be exercised by the IPC; and
- payments of penalties for terminating the lease, if the lease term reflects the IPC exercising the option to terminate.

Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, which is generally the case for the IPC's leases, the lessee's incremental borrowing rate is used, being the rate that the IPC would have to pay to borrow the funds necessary to obtain an asset of similar value to the right-of-use asset in a similar economic environment with similar terms, security and conditions.

After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

Independent Planning Commission
Notes to and forming part of the financial statements for the year ended 30 June 2023

8. Leases (continued)

(a) Entity as a lessee (continued)

Recognition and measurement (continued)

(iii) Short-term leases and leases of low-value assets

The IPC applies the short-term lease recognition exemption to its short-term leases of plant and equipment (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). It also applies to the leases of low-value assets, such as for some office equipment. Recognition exemption applies to leases of office equipment that are considered to be low value. Lease payments on short-term leases and leases of low value assets are recognised as expense on a straight-line basis over the lease term.

9. Intangible assets

	Software \$'000	Software work in progress \$'000	Total \$'000
Consolidation and parent			
At 1 July 2021			
Cost (gross carrying amount)	489	403	892
Accumulated amortisation and impairment	(57)	-	(57)
Net carrying amount	432	403	835
Year ended 30 June 2022			
Net carrying amount at beginning of year	432	403	835
Additions	338	-	338
Transfers from work in progress	403	(403)	-
Amortisation (recognised in depreciation and amortisation)	(211)	-	(211)
Net carrying amount at end of the year	962	-	962
At 1 July 2022			
Cost (gross carrying amount)	1,230	-	1,230
Accumulated amortisation and impairment	(268)	-	(268)
Net carrying amount	962	-	962
Year ended 30 June 2023			
Net carrying amount at beginning of year	962	-	962
Amortisation (recognised in depreciation and amortisation)	(252)	-	(252)
Net carrying amount at end of the year	710	-	710
At 30 June 2023			
Cost (gross carrying amount)	1,230	-	1,230
Accumulated amortisation and impairment	(520)	-	(520)
Net carrying amount	710	-	710

Independent Planning Commission
Notes to and forming part of the financial statements for the year ended 30 June 2023

9. Intangible assets (continued)

Recognition and measurement

The IPC recognises intangible assets only if it is probable that future economic benefits will flow to the IPC and the cost of the asset can be measured reliably. Intangible assets are measured initially at cost. Where an asset is acquired at no or nominal cost, the cost is its fair value as at the date of acquisition.

Following initial recognition intangible assets are subsequently measured at fair value only if there is an active market. As there is no active market for the IPC's intangible software assets, the assets are carried at cost less any accumulated amortisation and impairment losses.

All research costs are expensed. Development costs are only capitalised when certain criteria are met.

The useful lives of intangible assets are assessed to be finite. The IPC's intangible assets are amortised using the straight-line method over four to five years. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period.

Intangible assets are tested for impairment where an indicator of impairment exists. If the recoverable amount is less than its carrying amount, the carrying amount is reduced to recoverable amount and the reduction is recognised as an impairment loss.

10. Fair value measurement of non-financial assets

Fair value measurement and hierarchy

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either in the principal market for the asset or liability or in the absence of a principal market, in the most advantageous market for the asset or liability.

When measuring fair value, the valuation technique used maximises the use of relevant observable inputs and minimises the use of unobservable inputs. Under AASB 13 *Fair Value Measurement*, the IPC categorises, for disclosure purposes, the valuation techniques based on the inputs used in the valuation techniques as follows:

- (i) Level 1 - quoted (unadjusted) prices in active markets for identical assets / liabilities that the IPC can access at the measurement
- (ii) Level 2 - inputs other than quoted prices included within level 1 that are observable, either directly or indirectly.
- (iii) Level 3 - inputs that are not based on observable market data (unobservable inputs).

The fair value hierarchy for plant and equipment are considered to be level 1. There were no transfers between levels during the year.

For valuation basis refer note 7.

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Notes to and forming part of the financial statements for the year ended 30 June 2023

11. Current liabilities - payables

	Consolidated	Parent	Consolidated	Parent
	2023	2023	2022	2022
	\$000	\$000	\$000	\$000
Trade creditors	65	65	7	7
Accrued salaries, wages and oncosts	57	-	43	-
Accruals	260	317	707	750
Other	19	19	5	5
	401	401	762	762

Details regarding credit risk, liquidity risk and market risk, including a maturity analysis of the above payables, are disclosed in note 16.

Recognition and measurement

Payables represent liabilities for goods and services provided to the IPC and other amounts. Short-term payables with no stated interest rate are measured at the original invoice amount where the effect of discounting is immaterial.

Payables are financial liabilities at amortised cost, initially measured at fair value, net of directly attributable transaction costs. These are subsequently measured at amortised cost using the effective interest method. Gains and losses are recognised in the net result when the liabilities are derecognised as well as through the amortisation process.

Independent Planning Commission
Notes to and forming part of the financial statements for the year ended 30 June 2023

12. Current/non-current liabilities - provisions

	Consolidated 2023 \$000	Parent 2023 \$000	Consolidated 2022 \$000	Parent 2022 \$000
Current				
Employee benefits and related on-costs				
Annual leave	337	-	210	-
Long service leave ¹	21	-	21	-
Parental leave	75	-	4	-
Payroll tax	11	-	10	-
Payable to the OIPC	-	444	-	245
Total current provisions	444	444	245	245
Non-current				
Employee benefits and related on-costs				
Long service leave ¹	2	-	2	-
Payroll tax	1	-	1	-
Payable to the OIPC	-	3	-	3
	3	3	3	3
Other provisions				
Restoration costs	45	45	45	45
Total non-current provisions	48	48	48	48
Current annual leave obligations expected to be settled after 12 months	102	-	64	-
Current long service leave obligations expected to be settled after 12 months	16	-	16	-
Aggregate employee benefits and related on-costs				
Provisions - current	444	-	245	-
Provisions - non-current	3	-	3	-
Payable to the OIPC	-	504	-	291
Accrued salaries, wages and on-costs (Note 11)	57	-	43	-
	504	504	291	291

Notes

1 The IPC's liabilities for long service leave are assumed by the Crown. However, the IPC has an obligation to meet the long service related on-costs.

Independent Planning Commission
Notes to and forming part of the financial statements for the year ended 30 June 2023

12. Current/non-current liabilities – provisions (continued)

Movements in provisions (other than employee benefits)

	Consolidated	Parent	Consolidated	Parent
	2023	2023	2022	2022
	\$000	\$000	\$000	\$000
Carrying amount at 1 July	45	45	110	110
Additional provisions recognised	-	-	45	45
Amounts used	-	-	(110)	(110)
Carrying amount at 30 June	45	45	45	45

Recognition and measurement

Employee benefits and related on-costs

Salaries and wages, annual leave and sick leave

Salaries and wages (including non-monetary benefits) and paid sick leave, expected to be settled wholly within 12 months after the period employees render the service, are recognised and measured at the undiscounted amounts of the benefits.

Annual leave not expected to be settled wholly before twelve months after the end of the annual reporting period in which the employees render the related service, is to be measured at present value in accordance with AASB 119 *Employee Benefits* (although short cut methods are permitted).

Actuarial advice obtained by the Treasury has confirmed that using the nominal annual leave balance plus the annual leave entitlements accrued while taking annual leave (calculated using 8.4% of the nominal value of annual leave) can be used to approximate the present value of the annual leave liability. The IPC has assessed the actuarial advice based on its circumstances and has determined that the effect of discounting is immaterial to annual leave. All annual leave is classified as a current liability even where the IPC does not expect to settle the liability within 12 months as the IPC does not have an unconditional right to defer settlement.

Unused non-vesting sick leave does not give rise to a liability as it is not considered probable that sick leave taken in the future will be materially greater than the benefits accrued in the future.

Long service leave and superannuation

The OIPC's liabilities for long service leave and defined benefit superannuation are assumed by the Crown. The IPC accounts for the liability as having been extinguished resulting in the amount assumed being shown as part of the non-monetary revenue item described as 'Acceptance by the Crown of employee benefits and other liabilities'. Long service leave is measured at the present value of expected future payments to be made in respect of services provided up to the reporting date. Consideration is given to certain factors based on actuarial review, including expected future wage and salary levels, experience of employee departures, and periods of service. Expected future payments are discounted using Commonwealth government bond rate at the reporting date.

The superannuation expense for the financial year is determined using the formulae specified in the Treasurer's Directions. The expense for certain superannuation schemes, (i.e., Basic Benefit and First State Super) is calculated as a percentage of the employee's salary. For other superannuation schemes (i.e., State Superannuation Scheme and State Authorities Superannuation Scheme), the expense is calculated as a multiple of the employee's superannuation contributions.

Independent Planning Commission
Notes to and forming part of the financial statements for the year ended 30 June 2023

12. Current/non-current liabilities – provisions (continued)

Recognition and measurement (continued)

Employee benefits and related on-costs (continued)

Consequential on-costs

Consequential costs to employment are recognised as liabilities and expenses where the employee benefits to which they relate have been recognised. This includes outstanding amounts of payroll tax, workers' compensation insurance premiums and fringe benefits tax.

Other provisions

Provisions are recognised when: the IPC has a present legal or constructive obligation as a result of a past event; it is probable that an outflow of resources will be required to settle the obligation; and a reliable estimate can be made of the amount of the obligation. When the IPC expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognised as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented net of any reimbursement in the statement of comprehensive income.

13. Reconciliation of cash flows from operating activities to net result

	Consolidated and parent 2023 \$000	Consolidated and parent 2022 \$000
Net cash flows from operating activities	9	971
Depreciation and amortisation	(371)	(628)
Non-cash grant revenue	-	17
Increase/(decrease) in receivables	154	(26)
(Increase)/ decrease in payables	361	560
(Increase)/ decrease in provisions	(199)	52
Net gain / (loss) on sale of property, plant and equipment and investment properties	(1)	-
Other gains/(losses)	-	56
Net result for the year	(47)	1,002

14. Commitments

The IPC has no capital expenditure commitments at 30 June 2023 (2022: Nil).

15. Contingent assets and contingent liabilities

A compensation claim is pending against the IPC in relation to a death that occurred during a hearing. The claim is currently being assessed by the IPC's insurer. In the event that the claim is accepted, it will be settled through insurance that the IPC holds with the NSW Treasury Managed Fund Scheme.

Independent Planning Commission
Notes to and forming part of the financial statements for the year ended 30 June 2023

16. Financial instruments

The IPC's principal financial instruments are outlined below. These financial instruments arise directly from the IPC's operations or are required to finance the IPC's operations. The IPC does not enter into or trade financial instruments, including derivative financial instruments, for speculative purposes.

The IPC's main risks arising from financial instruments are outlined below, together with the IPC's objectives, policies and processes for measuring and managing risk. Further quantitative and qualitative disclosures are included throughout these financial statements.

The IPC's Executive has overall responsibility for the establishment and oversight of risk management and reviews and agrees policies for managing each of these risks. Risk management policies are established to identify and analyse risks faced by the Commission, to set risk limits and controls and to monitor risks. Compliance with policies is reviewed by the IPC on a continuous basis. The IPC established a Risk and Compliance Committee on 6th March 2020.

(a) Financial instrument categories

Financial assets

Class	Note	Category	Carrying amount	Carrying amount
			Consolidated and parent 2023 \$'000	Consolidated and parent 2022 \$'000
Financial assets				
Cash and cash equivalents	5	Amortised cost	1,862	1,894
Receivables ¹	6	Amortised cost	176	4
Financial liabilities				
Payables ²	11	Financial liabilities measured at amortised cost	401	762

1. Receivables excludes statutory receivables and prepayments, not within scope of AASB 7.

2. Payables excludes statutory payables and unearned revenue, not within scope of AASB 7.

(b) Derecognition of financial assets and financial liabilities

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognised when the contractual rights to the cash flows from the financial assets expire; or if the IPC transfers its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either:

- the IPC has transferred substantially all the risks and rewards of the asset; or
- the IPC has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control

When the IPC has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if, and to what extent, it has retained the risks and rewards of ownership. Where the IPC has neither transferred nor retained substantially all the risks and rewards or transferred control, the asset continues to be recognised to the extent of the IPC's continuing involvement in the asset. In that case, the IPC also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the IPC has retained.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the IPC could be required to repay.

Independent Planning Commission Notes to and forming part of the financial statements for the year ended 30 June 2023

16. Financial instruments (continued)

(b) Derecognition of financial assets and financial liabilities (continued)

A financial liability is derecognised when the obligation specified in the contract is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified; such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the net result.

(c) Offsetting financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Statement of Financial Position if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, or to realise the assets and settle the liabilities simultaneously.

(d) Financial risk

(i) Credit risk

Credit risk arises when there is the possibility of the IPC's receivables defaulting on their contractual obligations, resulting in a financial loss to the IPC. The maximum exposure to credit risk is generally represented by the carrying amount of the financial assets (net of any allowance for credit losses or allowance for impairment).

Credit risk arises from the financial assets of the IPC, including cash, receivables and authority deposits. No collateral is held by the IPC. The IPC has not granted any financial guarantees.

Credit risk associated with the IPC's financial assets, other than receivables, is managed through the selection of counterparties and establishment of minimum credit rating standards.

Cash and cash equivalents

Cash comprises cash on hand and bank balances within the NSW Treasury Banking System.

Accounting policy for impairment of trade receivables and other financial assets

Receivables - trade receivables

All trade receivables are recognised as amounts receivable at balance date. Collectability of trade receivables is reviewed on an ongoing basis. Procedures as established in the Treasurer's Directions and are followed to recover outstanding amounts, including letters of demand.

The IPC applies the AASB 9 simplified approach to measuring expected credit losses which uses a lifetime expected loss allowance for all trade receivables.

To measure the expected credit losses, trade receivables have been grouped based on shared credit risk characteristics and the days past due.

The expected loss rates are based on historical observed loss rates. The historical loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors affecting the ability of the customers to settle the receivables.

For the 2022-2023 year there were trade receivables of \$7,390 (2022: \$4,147) and no expected credit losses allowances for trade receivables was determined (2022: Nil).

The IPC is not materially exposed to concentrations of credit risk to a single trade debtor or group of debtors. Based on past experience, debtors are not considered impaired and there are no debtors whose terms have been renegotiated.

(ii) Liquidity risk

Liquidity risk is the risk that the IPC will be unable to meet its payment obligations when they fall due. The IPC continuously manages risk through monitoring future cash flows and maturities planning to ensure adequate holding of high-quality liquid assets. The objective is to maintain a balance between continuity of funding and flexibility through the use of overdrafts, loans, and other advances.

During the current and prior year, there were no defaults or breaches of loans payable. No assets have been pledged as collateral. The IPC's exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk.

Independent Planning Commission Notes to and forming part of the financial statements for the year ended 30 June 2023

16. Financial instruments (continued)

(d) Financial risk (continued)

(ii) Liquidity risk (continued)

The liabilities are recognised for amounts due to be paid in the future for goods or services received, whether or not invoiced. Amounts owing to suppliers (which are unsecured) are settled in accordance with the policy set out in NSW TC 11-12. For small business suppliers, where terms are not specified, payment is made not later than five business days from date of receipt of a correctly rendered invoice, unless an existing contract or standing offer provides for an alternative timeframe. For other suppliers, if trade terms are not specified, payment is made no later than the end of the month following the month in which an invoice or a statement is received. For payments to other suppliers, the Chair of the Commission (or a person appointed by the Chair) may automatically pay the supplier simple interest. There was no interest paid during the year. (2022: Nil)

The table below summarises the maturity profile of the IPC's financial liabilities, together with the interest rate exposure.

Maturity analysis and interest rate exposure of financial liabilities

Consolidated and parent	Weighted average effective interest rate %	Nominal amount \$'000	Interest rate exposure			Maturity dates		
			Fixed interest rate \$'000	Variable interest rate \$'000	Non-interest bearing \$'000	< 1 year \$'000	1 to 5 years \$'000	> 5 years \$'000
2023								
<i>Payables</i>	0.0%	401	-	-	401	401	-	-
		401	-	-	401	401	-	-
2022								
<i>Payables</i>	0.0%	762	-	-	762	762	-	-
		762	-	-	762	762	-	-

1. The amounts disclosed are the contractual undiscounted cash flows of each class of financial liabilities based on the earliest date on which the entity can be required to pay. These amounts include both interest and principal cashflows and therefore will not reconcile to the amounts disclosed in the statement of financial position.

2. The amounts disclosed here exclude statutory payables and unearned revenue (not within scope of AASB 7).

(iii) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. The IPC's exposure to market risk is very limited as it has no borrowings, and all its deposits are at call. The IPC has no exposure to foreign currency risk and does not enter into commodity contracts.

The effect on profit and equity due to a reasonably possible change in risk variable is outlined in the information below, for interest rate risk. A reasonably possible change in risk variable has been determined after taking into account the economic environment in which the IPC operates and the time frame for the assessment (i.e., until the end of the next annual reporting period). The sensitivity analysis is based on risk exposure in existence at the year end.

The analysis assumes that all other variables remain constant.

Independent Planning Commission
Notes to and forming part of the financial statements for the year ended 30 June 2023

16. Financial instruments (continued)

(d) Financial risk (continued)

(iii) Market risk (continued)

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. Exposure to interest rate risk is minimal as the IPC has no interest-bearing liabilities or borrowings. The IPC does not account for any fixed rate financial instruments at fair value through profit or loss or as available-for-sale. Therefore, for these financial instruments, a change in interest rates would not affect profit or loss or equity. A reasonably possible change of 1% is used, consistent with current trends in interest rates. The basis will be reviewed annually and amended where there is a structural change in the level of interest rate volatility. The IPC's exposure to interest rate risk is set out below.

	Carrying amount \$000	Net result \$000	Equity \$000 -1%	Net result \$000	Equity \$000 +1%
Consolidated and parent					
2023					
Financial assets					
Cash and cash equivalents	1,862	(19)	(19)	19	19
Receivables	176	(2)	(2)	2	2
Financial liabilities					
Payables	401	4	4	(4)	(4)
2022					
Financial assets					
Cash and cash equivalents	1,894	(19)	(19)	19	19
Receivables	4	(0)	(0)	0	0
Financial liabilities					
Payables	762	8	8	(8)	(8)

(e) Fair Value measurement

(i) Fair value compared to carrying amount

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either in the principal market for the asset or liability or in the absence of a principal market, in the most advantageous market for the asset or liability.

(ii) Fair value recognised in the statement of a financial position

Financial instruments are generally recognised at cost. The amortised cost of financial instruments recognised in the statement of financial position approximates the fair value because of the short-term nature of the financial instruments.

Independent Planning Commission
Notes to and forming part of the financial statements for the year ended 30 June 2023

17. Related party disclosure

During the year, the IPC paid salaries and service fee expenses of \$606,133 (2022: \$541,302), to key management personnel. As at 30 June 2023; \$25,833 (2022: \$25,833) was outstanding as payable in relation to services rendered.

During the year, the IPC did not enter into transactions with key management personnel, their close family members and controlled or jointly controlled entities thereof.

During the year, the IPC entered into transactions with other entities that are controlled / jointly controlled / significantly influenced by NSW Government. The following transactions are in aggregate a significant portion of the IPC's rendering of services/receiving of services, the nature of these services are detailed below:

Entity	Nature of transaction
Department of Planning and Environment	Provision of administrative and operational assistance. Refer note 2(b).
Crown Solicitor's Office	Legal services. Refer note 2(b).
Property NSW	Provision of leased premise. Refer note 8.
Transport for NSW	Transfer of leave provisions

18. Events after reporting date

In August 2023, the government announced changes to the structure of DPE that are effective from 1 January 2024. These changes include the transfer of certain functions to a new Department of Climate Change, Energy, the Environment and Water with the remaining functions of the existing DPE to be retained by the Department of Planning, Housing and Infrastructure (DPHI). From 1 January 2024, the IPC may receive corporate and specialist services from the DPHI. These changes will not have any impact on the operations, assets, liabilities and financial performance of the IPC.

There are no other known events that would impact on the state of the IPC or have a material impact on the financial statements.

End of the audited financial statements

3.2 Commissioner biographies

as at 30 June 2023



Mary O’Kane AC, Chair

Mary O’Kane is Chair of the NSW Independent Planning Commission, a company director, and Executive Chairman of O’Kane Associates, a company advising governments and the private sector on innovation, research, education and development. She was NSW Chief Scientist & Engineer from 2008-2018; Vice-Chancellor of the University of Adelaide from 1996-2001 and Deputy Vice-Chancellor (Research) at Adelaide from 1994-1996.

Mary has served on several boards and committees in the public and private sectors, especially related to energy, engineering, Antarctica, ICT and research. She is currently Chair of the boards of Aurora Energy Pty Ltd, Museums of History NSW, and Sydney Health Partners and a member of the boards of AEMO Services Ltd, the Silverchain Group and Sydney Water.

Mary also carries out reviews in a wide range of fields in many countries. She recently was one of the two leaders of NSW Flood Inquiry. She is currently Chair of the Australian Universities Accord Review Panel.



Terry Bailey

Terry Bailey has 35 years’ experience working in the environment and heritage fields. Terry has gained a thorough understanding of planning legislation and policies through executive leadership roles in the NSW and Commonwealth governments – his most recent public sector appointment being Chief Executive of the NSW Office of Environment and Heritage.

Terry is the Executive Dean of the College of Sciences and Engineering at the University of Tasmania and a former Executive Director of the Institute for Marine and Antarctic Studies. Additionally, Terry is an expert advisor in world heritage to the Western Australian Government (Murujuga Cultural Landscape), South Australian Government (Flinders Ranges) and to the Quandamooka Yoolooburrabee Aboriginal Corporation and a reporter under the Aboriginal and Torres Strait Islander Heritage Protection Act 1984 to the Federal Minister for the Environment.

Terry has worked extensively with Aboriginal and Torres Strait Islander people. His interest and passion, including in joint management of protected areas, was developed in Kakadu where he worked in various roles, including as Park Manager.

Between 2004 and 2010, Terry prepared world heritage nominations for the Australian Government, including the Ningaloo Coast, the Australian Convict Sites, and the Sydney Opera House.

Terry has extensive protected area policy development and management experience having worked as a field officer/ranger with Parks Victoria and as the head of the NSW National Parks and Wildlife Service.



Professor Snow Barlow

Professor Snow Barlow is an agricultural scientist with a Masters of Rural Science from the University of New England and a PhD in soil-plant-water relations from Oregon State University. He is an Emeritus Professor at the University of Melbourne.

Snow has had a significant involvement with the natural resources issues of Australian agriculture and chairs the Victorian Endowment for Science, Knowledge and Innovation. He is a member of the Australian Rural Leadership Foundation Board and the Research Advisory Committee of the Australian Farm Institute.

He is a fellow of the Australian Academy of Technological Sciences and Engineering and the Australian Institute of Agricultural Science and Technology. He has also served on the Prime Minister's Science, Engineering and Innovation Council.



Soo-Tee Cheong OAM

Soo-Tee Cheong is an architect and urban planner. A fellow of the Australian Institute of Architects, he has over 45 years' experience in architecture and planning design as well as building construction and property development. Soo-Tee was the Chair of Botany City Council Design Review Panel from 1999-2017; a member of the Northern NSW Joint Regional Planning Panel; a Councillor and Deputy Mayor of Lane Cove Council.



Professor Alice Clark

Professor Alice Clark holds a Bachelor of Science and a Master of Science in economic geology. She is the deputy director - strategic planning at the Sustainable Minerals Institute within the University of Queensland, and proprietor of Cdek Geological and Mining Services, and is a registered primary producer in NSW.

She is a Fellow of the Queensland Academy of Arts and Sciences, a Fellow of the Australian Academy of Technological Sciences and Engineering and an Honorary Fellow of the Australasian Institute of Mining and Metallurgy where she held the role of President and Chairman of the Board from 2011 to 2012. Alice is also a Member of the Australian Institute of Company Directors.



Dr Sheridan Coakes

Dr Sheridan Coakes is a Social Scientist with 30 years research and applied experience in the areas of social impact assessment (SIA) and stakeholder and community engagement. Sherie has contributed to the development and institutionalisation of SIA practice in industry and government across Australia and has been involved in numerous large-scale public and private sector development projects in diverse sectors such as mining, quarrying, oil and gas, forestry, renewable energy, infrastructure and urban development.

Sherie holds the position of National Social Practice Lead with Umwelt Australia, is a Convenor of the SIA Community of Practice for the Environmental Institute of Australia and New Zealand (EIANZ), has led the SIA Strategic Environmental Advisory Committee, charged with developing a specialist certification for SIA in Australia and New Zealand, and sits on the Certified Environmental Practitioners (CEnvP) Certification Board.

Sherie has worked in a range of planning contexts and has a strong understanding of the 'public interest' and frameworks for integrating social evidence and issues into decision-making.



Peter Cochrane

Peter Cochrane was Director of National Parks and head of Parks Australia from 1999-2013. From 1994-99, Peter was Deputy Executive Director of the Australian Petroleum Production and Exploration Association.

He chairs the boards of the Australian Tropical Herbarium, the Blue Mountains World Heritage Institute and the Sydney Institute of Marine Science (SIMS). Peter is a director of the SIMS Foundation and TierraMar Ltd. He is a member of the National Benefit Assessment Panel for the Marine National Facility. He was re-elected in 2021 as a member of the Council of the International Union for Conservation of Nature based in Switzerland and appointed as one of its four global Vice-Presidents. He was appointed as an Adjunct Professor in the School of Biological Earth and Environmental Science at UNSW in July 2021. Peter is also an Assistant Commissioner with the Natural Resources Commission, reappointed in 2021.



Peter Duncan AM

Peter Duncan has over 40 years' experience in government and infrastructure, working at local, state and national levels.

He is the principal of an advisory business and holds non-executive director and board chair roles. His current appointments include Chair of WaterNSW, non-executive director of the Westpac Rescue Helicopter Service, and board member of the Office of Projects Victoria.

Peter has worked as Chief Executive in areas such as transport, infrastructure, forestry, parks, maritime, technology and services. He has held various senior public sector roles including in local government, Premier and Cabinet, Transport for NSW, Primary Industries and for the Olympic Coordination Authority.

Peter is a National Fellow of Institute of Public Administration Australia and a Companion of the Institute of Engineers Australia.



Dr Bronwyn Evans AM

Dr Bronwyn Evans AM is the Chair of Building4.0 CRC, a Director of Standard Communications (GME), a Director of ACOR Consultants and a Director of listed medical device company EBR Systems Inc (ASX EBR). She was recently a member of the NSW Modern Manufacturing Taskforce and she Chairs the NSW Bushfire Mission Expert Panel.

She recently held the positions of CEO of Engineers Australia and CEO of Standards Australia. She has led innovation initiatives, including as Chair of the Growth Centre for MedTech and Pharmaceuticals

Dr Evans has 40 years' experience in engineering, including at Cochlear, GE Healthcare, BHP Steel and Electricity Commission of NSW. She has a PhD in Electrical Engineering, an Honorary Doctorate from Swinburne University, is an Honorary Fellow of University of Wollongong and Engineers Australia and a Fellow of the Australian Academy of Technological Sciences and Engineering. In 2021 she received an AM in the Queen's Birthday honours for significant service to engineering, to standards, and to medical technology.



Professor Chris Fell AO

Professor Chris Fell AO was a chemical engineer by training with degrees from UNSW and Cambridge University. He was a former Dean of Engineering and Deputy Vice-Chancellor of the University of New South Wales.

Chris' expertise lay in separation technology, water treatment, the environment and the handling of chemicals. He was co-inventor of the technology that led to low pressure membrane microfiltration for the reclamation of water, now a major international enterprise.

He was a former member of the Prime Minister's Science, Engineering and Innovation Council and consultant to government on environmental matters.

Professor Fell died last December in the course of carrying out his duties as the Chair of the Commission Panel determining the McPhillamys Gold Project.



Juliet Grant

Juliet Grant is a recognised and respected leader in the planning and development industry in Sydney and is the immediate past president of the NSW Division of the Planning Institute of Australia.

Juliet has almost three decades' experience working in senior roles across local and state government, including with the NSW Department of Planning and Environment, and Transport for NSW, as well as in consultancy, most recently as executive director and general manager of Gyde Consulting (previously known as City Plan Strategy and Development).

Juliet has an intimate knowledge of planning legislation and policies, and strong decision-making and leadership skills as demonstrated by the wide range of strategic and statutory planning projects she has headed up in NSW.

Juliet is presently an expert member on the Hunter and Central Coast Regional Planning Panel, an alternate state member for all Sydney and regional planning panels, and expert member on three local planning panels (Georges River, Hornsby, and Hawkesbury local government areas).



Ken Kanofski

Ken Kanofski is a company director and independent advisor. Current board positions include Chair of Tellus Holdings, Sydney Olympic Park Authority and Placemaking NSW, he is also a Director of Jerrara Power. Ken is also Principal of his own advisory business provides transport and infrastructure advice to a range of public and private sector clients.

Previously, Ken has been CEO of NSW Roads and Maritime, the NSW Land and Housing Corporation, Government Property NSW and WSN Environmental Solutions. Ken is experienced in a range of infrastructure, utilities, and services industries, including transport, roads, water, energy, telecommunications, waste, recycling, renewables, housing and local government.

Ken has served as a board member and chair on national policy bodies, statutory authorities, industry bodies and community organisations. Ken holds Bachelors and Masters Degrees in Business, is a Fellow of CPA Australia and the Australia New Zealand School of Government, a graduate of the Australian Institute of Company Directors Course and the Melbourne Business School Advanced Management Program.



Dianne Leeson

Dianne Leeson is a former senior executive of the NSW Public Service and urban planner whose extensive experience includes providing high level and strategic advice on major infrastructure strategy and delivery and urban renewal projects.

Dianne is a qualified town planner with a Masters in Urban and Regional Planning (University of Sydney). She is currently a Board Member of Infrastructure Australia and of Health Infrastructure NSW, and member of audit and risk committees for Fire & Rescue NSW (chair), Infrastructure Australia, and Infrastructure NSW. Dianne is also a member of the Communities Plus Advisory Panel (Land and Housing Corporation NSW) and of Sydney University's Building and Estates Committee.



Wendy Lewin

Wendy Lewin is a Life Fellow of the Australian Institute of Architects and currently heads her own architecture studio. Since graduating in architecture from the University of Sydney she has held leading positions in private practice and is the recipient of State, National and International awards for her built work and contribution to architecture, education, and the profession. She contributes to the public discourse on Architecture through her varied advisory and curatorial roles, national symposiums, and national and international exhibitions. Wendy is committed to design education and for over 35 years has taught at various universities including the University of Sydney, UNSW, UTS, was a visiting Professor at Hong Kong University and has chaired and participated in numerous State, National and International architectural design competition juries.

Wendy is a member of the Design Integrity Panel for the Powerhouse Parramatta project and is an independent consultant to the Museum of Applied Arts and Sciences.



Professor Helen Lochhead

Professor Helen Lochhead is former Dean, Faculty of Built Environment, at UNSW Sydney. An architect, landscape architect and urban designer, she combines teaching, research, practice and advisory roles.

Helen's career has focused on the inception, planning, design and delivery of complex multidisciplinary projects ranging from a city-wide improvements programs to major urban regeneration projects.

Helen has held senior roles in the NSW government, including Deputy Government Architect, and Executive Director roles at Sydney Harbour Foreshore Authority and Sydney Olympic Park Authority.

Notable appointments include the National Board of the Australian Institute of Architects, the AIA Foundation, Central Sydney Planning Committee, the ACT Planning and Land Council, the NSW Heritage Council and competition juries and Design Review Panels across Australia.



Professor Richard Mackay AM

Professor Richard Mackay AM has worked in cultural heritage management for more than 30 years. He was a founding Partner of GML Heritage Pty Ltd, and is currently Director of Possibilities at Mackay Strategic Pty Ltd and an Adjunct Professor at La Trobe University.

Richard is currently an ICOMOS cultural advisor to the World Heritage Committee and immediate past Chair of the Australian World Heritage Advisory Committee and the Greater Blue Mountains World Heritage Area Advisory Committee. He was responsible for the 'Heritage' theme of the 2016 and 2011 Commonwealth State of the Environment reports.

Richard is a member of the National Executive Committee of Australia ICOMOS, and former member of the Heritage Council of NSW. He received the Australian Heritage Council 'Sharon Sullivan Award' for his contribution to Australia's national heritage and is a Member in the General Division of the Order of Australia for services to archaeology and cultural heritage.



Tony McAvoy SC

Tony McAvoy graduated in law from Queensland University of Technology and was admitted as a solicitor in 1988. He was called to the Bar in NSW in 2000 and appointed as Senior Counsel in 2015.

Tony's expertise is law and heritage. He has a thorough understanding of planning legislation and policies and has demonstrated strong decision-making skills as a Senior Counsel and, previously, in his former role as part-time Acting Commissioner on the NSW Land and Environment Court. As Manager, Heritage and Natural Resources Branch, NSW Department of Aboriginal Affairs, Tony advised the Minister for Aboriginal Affairs and NSW Government in relation to native title, planning and natural resource and heritage management.

Tony chairs professional committees in NSW and nationally, including with the Law Council of Australia and NSW Bar Association. He has represented many successful native title claimants and been an adviser and negotiator in relation to many Indigenous land use agreements. He is a Wiridi man from central Queensland and also a native title holder in his grandmother's country around Thargomindah in south-west Queensland.



Alison McCabe

Alison McCabe has over 40 years of experience in statutory and strategic planning for state and local government and private practice. Alison has been a Director of SJB Planning since 2005. Prior to this, she was Director of Environmental and Community Management for Leichhardt Council and has worked in a number of local government organisations and at the then Department of Urban Planning.

Alison is experienced in all facets of urban and regional planning, including local government administration, statutory and strategic planning processes, policy development, public participation, appeals and conflict resolution. She is currently the chair of the Hunter and Central Coast Regional Planning Panel and Canada Bay and City of Ryde Local Planning Panels.



Professor Neal Menzies

Professor Neal Menzies is currently Dean of Agriculture and leads the School of Agriculture and Food Science at the University of Queensland.

Neal has a passion for agriculture and the environment and has used his role as a teacher and research leader to bring others into this highly rewarding field. He believes that environmental scientists must go further than identifying where human activity is harming the environment and must also deliver workable solutions to problems.

While his research spans a range of agricultural and environmental chemistry issues, he considers himself primarily a soil scientist, and sees soil science as a central discipline in the solution of a broad range of problems.

Neal's main research interests are phyto-toxicity of metals, particularly aluminium, surface charge chemistry, and the management of nutrients in tropical farming systems.

Neal is a past president of the Australian Society of Soil Science and past vice-president of the International Union of Soil Science.



Janett Milligan

Janett Milligan has over 20 years' experience in executive roles in the NSW Public Service including in housing, human services and in the development and management of major sporting venues.

She is a Director of JMM Group, a consultancy firm working with organisations on strategy, policy and governance. She has provided advice to Infrastructure NSW on major projects and proposals and has extensive experience in stakeholder engagement.

Janett has qualifications in Social Science and Business Administration and is a graduate of the Australian Institute of Company Directors. She is a former Trustee of the NSW Responsible Gambling Trust, Board member of the Western Sydney Parklands Trust, Venues NSW and is the current Chair of Barnardos Australia.



Andrew Mills

Andrew Mills is currently Chair of Cemeteries and Crematoria NSW and Chair of the Financial Reporting Council. He has over 40 years' experience working in the private and public sectors and in a regulatory environment, including as director of several unlisted companies and not for profit entities, and as a former Second Commissioner of Taxation. Andrew holds a Bachelor of Business, a Master of Laws and a Graduate Diploma in Tax Law, and is a Graduate of the Australian Institute of Company Directors, a Fellow of the Governance Institute of Australia, a Chartered Taxation Advisor (Life) of The Taxation Institute and a member of the International Fiscal Association.



Adrian Pilton

Adrian Pilton is an architect and landscape architect with over 45 years' experience in private and public practice. He holds Master's degrees in architecture and landscape architecture and was a founding partner of the multi-disciplinary firm of Johnson Pilton Walker Pty Ltd.

Adrian has worked in Australia and Asia on a broad range of project types for both public and private clients, including major urban developments, highways, parks, and significant national buildings. He is a fellow of the Australian Institute of Architects and serves as a senior counsellor. He is also a fellow and former national president of the Australian Institute of Landscape Architects and currently serves on the National Honours Committee and the Finance, Risk Management and Audit Committee.



Clare Sykes

Clare Sykes is the founding principal of a strategy and advisory consultancy specialising in resources and future energy value chains. For over 25 years Clare has developed detailed insights into the workings of operations, listed companies and government. Clare's career has included leading complex multi stakeholder initiatives including resource sector technology and decarbonisation roadmaps, industry regional cluster and international market development, and mission-based innovation programs.

Clare is a Mining Engineer (Hons 1, UNSW), holds a Graduate Diploma in Applied Finance and Investment, and is a graduate of the Australian Institute of Company Directors (AICD). Clare is a Churchill Fellow, serves on the Advisory Board of the Newcastle Institute of Energy and Resources (NIER) and is Chair of Resources NSW, an initiative of the NSW Energy and Resources Knowledge Hub.



Annelise Tuor

Annelise Tuor has qualifications in architecture, planning and mediation. She was a Commissioner of the Land and Environment Court of NSW for 14 years and has previously held senior positions at the Council of the City of Sydney, where she managed the assessment of major development proposals and the preparation of planning policies. Annelise has also worked in various branches of the Department of Planning and began her career as an architect and then a planner in private enterprise.

Annelise is currently Chair of the NSW Coastal Council. She is also the Chair of Woollahra and Randwick Local Planning Panels and an expert member on a number of regional and local planning panels.

Annelise's experience in planning and environmental management is wide ranging, with particular expertise in statutory and strategic planning, urban design, heritage, planning law, as well as management, decision making and dispute resolution.



Dr Peter Williams

Dr Peter Williams holds degrees in geography, environmental planning, public policy, and law; he also has a doctorate in environmental law.

After 14 years' experience in planning policy and law in the private and public sectors, Peter joined the Faculty of the Built Environment at the University of New South Wales in 1993. There he taught a number of environmental and planning law subjects and was Head of the Planning Program at UNSW between 2009 and 2012. Peter joined the Sydney Law School at the University of Notre Dame Australia at the beginning of 2017.

For over 25 years he has contributed to research in the field and has served on several State and local government committees. Peter is a member of the Specialist Accreditation Planning and Environment Law Advisory Committee of the Law Society of NSW and a Fellow of the Planning Institute of Australia.



Chris Wilson

Chris Wilson has over 29 years' professional experience in both the private and public sectors and currently runs his own planning consultancy.

Chris is an experienced planner with a strong record for delivering to Government, industry and the wider community strategic advice on major projects, environmental impact assessment and land use planning matters.

3.3 List of cases completed in 2022-23

Case	Primary LGA	Date of completion
REQUESTS FOR ADVICE		
Sydney Flight Training Centre	SYDNEY	19 July 2022
Gateway review request - Edgecliff (PP-2021-6740)	WOOLLAHRA	10 October 2022
Nambucca Gateway Review	NAMBUCCA	18 October 2022
Gateway review request - Hornsby Local Environmental Plan 2013 Terrestrial Biodiversity Map	HORNSBY	21 December 2022
Gateway Review request - Heritage Listing - 115, 117, 119, 121, 123, 125, 131 and 133 Holt Avenue, Cremorne	NORTH SYDNEY	9 March 2023
Gateway Review request - 13-27 Riddell Street and 14-15 Buller Street, Bellevue Hill	WOOLLAHRA	30 March 2023
Planning proposal to reduce the number of days of non-hosted short-term rental accommodation in parts of the Byron Shire	BYRON	24 April 2023
MINING AND PETROLEUM GATEWAY PANEL		
Cadia Valley Operations Gateway Application	BLAYNEY	In progress as at 30 June 2023

Case	Type	Capital Investment Value (\$AUD)	Construction jobs	Operational jobs	Primary LGA	Determination	Date of determination
ROUTINE DETERMINATIONS							
Doran Drive Plaza Precinct (Hills Showground Station Precinct - Stage 2 DA)	Urban	\$171,884,179	400	1200	THE HILLS	Approved with conditions	18 August 2022
80 Raven Street, Kooragang Advertising Signage (DA 22/8564)	Commercial	\$623,336	0	0	NEWCASTLE	Approved with conditions	22 December 2022
150 Cormorant Road, Kooragang Advertising Signage (DA 22/8565)	Commercial	\$512,802	0	0	NEWCASTLE	Approved with conditions	23 December 2022
106 Bourke Street, Carrington Engine House Alterations and Additions	Infrastructure	\$1,282,170	10	0	NEWCASTLE	Approved with conditions	23 December 2022
Wentworthville Northside West Clinic expansion	Hospitals and Health	\$32,480,465	60	23	CUMBERLAND	Approved with conditions	21 February 2023
Alterations and additions to the MUEF, The Star – 20-80 Pyrmont St (Lyric Theatre)	Commercial	\$79,700,000	150	220	SYDNEY	Approved with conditions	24 February 2023
Mundamia Residential Subdivision Modification 2	Deferred commencement condition	-	-	-	SHOALHAVEN	Condition satisfied	23 June 2023

Case	Type	Capital Investment Value (\$AUD)	Construction jobs	Operational jobs	Primary LGA	Determination	Date of determination
DETERMINATIONS WITH PUBLIC MEETINGS							
Helipad Penrith Lakes	Urban	\$1,100,000	0	20	PENRITH	Approved with conditions	3 August 2022
Glebe Island Silos - Part 4 signage DA	Commercial	-	0	0	INNER WEST	Approved with conditions	9 September 2022
Pymble Ladies College - Grey House Precinct ³	Schools	\$46,665,813	180	20	KU-RING-GAI	Approved with conditions	9 December 2022
President Private Hospital - Redevelopment ³	Hospitals and Health	\$79,138,956	50	77	SUTHERLAND	Refused	23 December 2022
Martins Creek Quarry Extension Project	Resources	\$4,260,000	120	22	DUNGOG	Refused	13 February 2023
DETERMINATIONS WITH PUBLIC HEARINGS							
Mount Pleasant Optimisation Project	Resources	\$950,000,000	135	830	MUSWELLBROOK	Approved with conditions	6 September 2022
Glendell Continued Operations Project & Mt Owen Continued Operations SSD-5850 Mod 4	Resources	\$228,529,000	350	690	SINGLETON	Refused	28 October 2022

³ A public meeting did not go ahead for these cases due to a low number of speaker registrations. Instead individual transcribed meetings were held with those who registered to speak.

Case	Type	Capital Investment Value (\$AUD)	Construction jobs	Operational jobs	Primary LGA	Determination	Date of determination
McPhillamys Gold Project	Resources	\$418,332,982	710	260	BLAYNEY	Approved with conditions	30 March 2023
Bowdens Silver	Resources	\$246,000,000	320	228	MID-WESTERN REGIONAL	Approved with conditions	3 April 2023

3.4 Cyber security attestation

**Cyber Security Annual Attestation for the 2022-2023 Financial Year for
Independent Planning Commission**

I, Mary O’Kane, Commission Chair and Agency Head, have had the benefit of a 6 October 2023 briefing note from the Chief Digital and Information Officer (BN23/7842) and, relying on that briefing note, am of the opinion that the Independent Planning Commission and Office of the Independent Planning Commission have managed cyber security risks via the Department of Planning and Environment in a manner consistent with the Mandatory Requirements set out in the NSW Government Cyber Security Policy.

I am advised that the Department of Planning and Environment has a Cyber Security Strategy in place to ensure a constant focus on improving and managing cyber security governance, risk, and resilience. Continuous assessment and management of risks to the Department’s information and critical systems is accomplished through our cyber security program and routine operational activities.

Throughout the previous financial year, I am advised that the Department of Planning and Environment has undertaken independent audits of its Information Security Management System, cyber security controls, and compliance with the NSW Cyber Security Policy. These audits uncovered areas of positive progress as well as potential areas for improvement, all in alignment with the dynamic cyber security threat landscape.

I am advised that the Department of Planning and Environment regularly updates its cyber security incident response plan and conducts annual testing to ensure its effectiveness.

I am advised that the Department of Planning and Environment’s Digital Information Office successfully maintained compliance with the international security standard ISO 27001, "*Information Technology - Security techniques - Information security management systems*," as certified by an Accredited Third Party (BSI Certificate Number: IS 645082).

I am advised that the Department remains committed to bolstering its technology environments and raising awareness among all employees regarding cyber security and privacy risks.



Mary O’Kane
Commission Chair and Agency Head
Independent Planning Commission/Office of the Independent Planning Commission

Date: 11 October 2023

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